



CITY OF DALWORTHINGTON GARDENS

**NOTICE OF A MEETING
MARCH 18, 2021**

CITY COUNCIL

**EXECUTIVE SESSION AT 6:00 P.M.
REGULAR SESSION AT 7:00 P.M.**

CITY HALL COUNCIL CHAMBERS, 2600 ROOSEVELT, DALWORTHINGTON GARDENS, TEXAS

NOTICE

Meeting will be held in person at the above location. However, a call in number is being provided to attendees who choose to attend virtually. This option is provided in order to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) to slow the spread of the Coronavirus (COVID-19). The public will be permitted to offer public comments telephonically or in person as provided by the agenda and as permitted by the presiding officer during the meeting.

Public dial-in number: 1-408-418-9388 Meeting number (access code): 182 019 4862 Meeting password: 85444275

EXECUTIVE SESSION – 6:00 P.M.

1. CALL TO ORDER

2. EXECUTIVE SESSION

a. Recess into Executive Session for the following items:

1. Pursuant to Government Code, Section 551.071, consultation with attorney, to wit: impact fees.
2. Pursuant to Government Code, Section 551.071, consultation with attorney, to wit: Trevor Chase Turnbow v. Cara Leahy White, et al.

b. Reconvene into Regular Session for discussion and possible action on the following items:

1. Impact fees
2. Trevor Chase Turnbow v. Cara Leahy White, et al.

REGULAR SESSION – 7:00 P.M.

1. CALL TO ORDER

2. INVOCATION AND PLEDGES OF ALLEGIANCE

3. ITEMS OF COMMUNITY INTEREST

- Easter Egg Hunt – March 27, 2021 (home visit instead of public event)
- Earth Day/Rock Painting – April 2021 (social distancing come and go event)
- Movie Night – May 2021

4. CITIZEN COMMENTS

Citizens who wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the presentation is on the agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with statements of factual information or existing policy.

5. MAYOR AND COUNCIL COMMENTS

Pursuant to Texas Government Code § 551.0415, City Council Members and City staff may make a report about items of community interest during a meeting of the governing body without having given notice of the subject of the report. Items of community interest include:

- Expressions of thanks, congratulations, or condolence;
- Information regarding holiday schedules;
- An honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutory recognition for purposes of this subdivision;
- A reminder about an upcoming event organized or sponsored by the governing body;
- Information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality; and
- Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.

6. DEPARTMENTAL REPORTS

- a. DPS Report
- b. Financial Reports
- c. City Administrator Report

7. CONSENT AGENDA

- a. Acceptance of the 2020 Racial Profiling Report.
- b. Approval of Resolution No. 2021-07 authorizing continued participation with the Steering Committee of Cities Served by Oncor; and authorizing the payment of six cents per capita to the Steering Committee to fund regulatory and legal proceedings and activities related to Oncor Electric Delivery Company, LLC.
- c. Approval of Resolution No. 2021-08 canceling the May 1, 2021 election and declaring unopposed candidates elected.

8. REGULAR AGENDA

- a. FY 2019-2020 annual financial audit.
 - i. Receive FY 2019-2020 audit presentation from BrooksWatson & Co., PLLC.
 - ii. Consider approval of Resolution No. 2021-09 accepting the FY 2019-2020 annual financial audit.
- b. Conduct a public hearing to receive citizen input for the proposed 47th Year Community Development Block Grant.
- c. Discussion and possible action on a General Fund revenue review for FY 2020-2021.
- d. Discussion and possible action to select a contractor for Project #2021-01, street crack sealing.
- e. Discussion and possible action on Chapter 312 and/or Chapter 380 economic development incentives.
- f. Discussion and possible action regarding the City's ordinance governing accessory structures.
- g. Discussion and possible action regarding adding a definition of 'curved street' in Chapter 10 of the City's Code of Ordinances.

- h. Discussion and possible action regarding upcoming P25 radio connectivity changes to the Fort Worth master site.
- i. Discussion and possible action regarding Project #2020-01, the new City Hall building, to include, but not limited to any change order approval.
- j. Discussion and possible action on the Comprehensive Plan, to include but not limited to governing body approval of changes and setting future meeting dates. Final adoption of the Plan will take place at a future public meeting following legal publication requirements and notifications.
- k. Discussion and possible action regarding amendments to the FY 2020-2021 budget in amounts not to exceed \$10,000.00.

9. TABLED ITEMS

- a. Discussion and possible action regarding consideration of bond requirements for oil and gas drilling.

10. FUTURE AGENDA ITEMS

In compliance with the Texas Open Meetings Act, Council Members may request that matters of public concern be placed on a future agenda. Council Members may not discuss non-agenda items among themselves. In compliance with the Texas Open Meetings Act, city staff members may respond to questions from Council members only with statements of factual information or existing city policy.

11. ADJOURN

The City Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section 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 551.087 (Economic Development Negotiations).

CERTIFICATION

This is to certify that a copy of the **March 18, 2021** City Council Agenda was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City’s website, www.cityofdwb.net, in compliance with Chapter 551, Texas Government Code.

DATE OF POSTING: _____ TIME OF POSTING: _____ TAKEN DOWN: _____

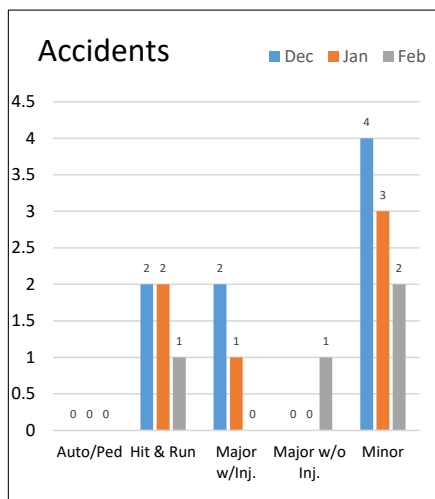
Lola Hazel, City Administrator



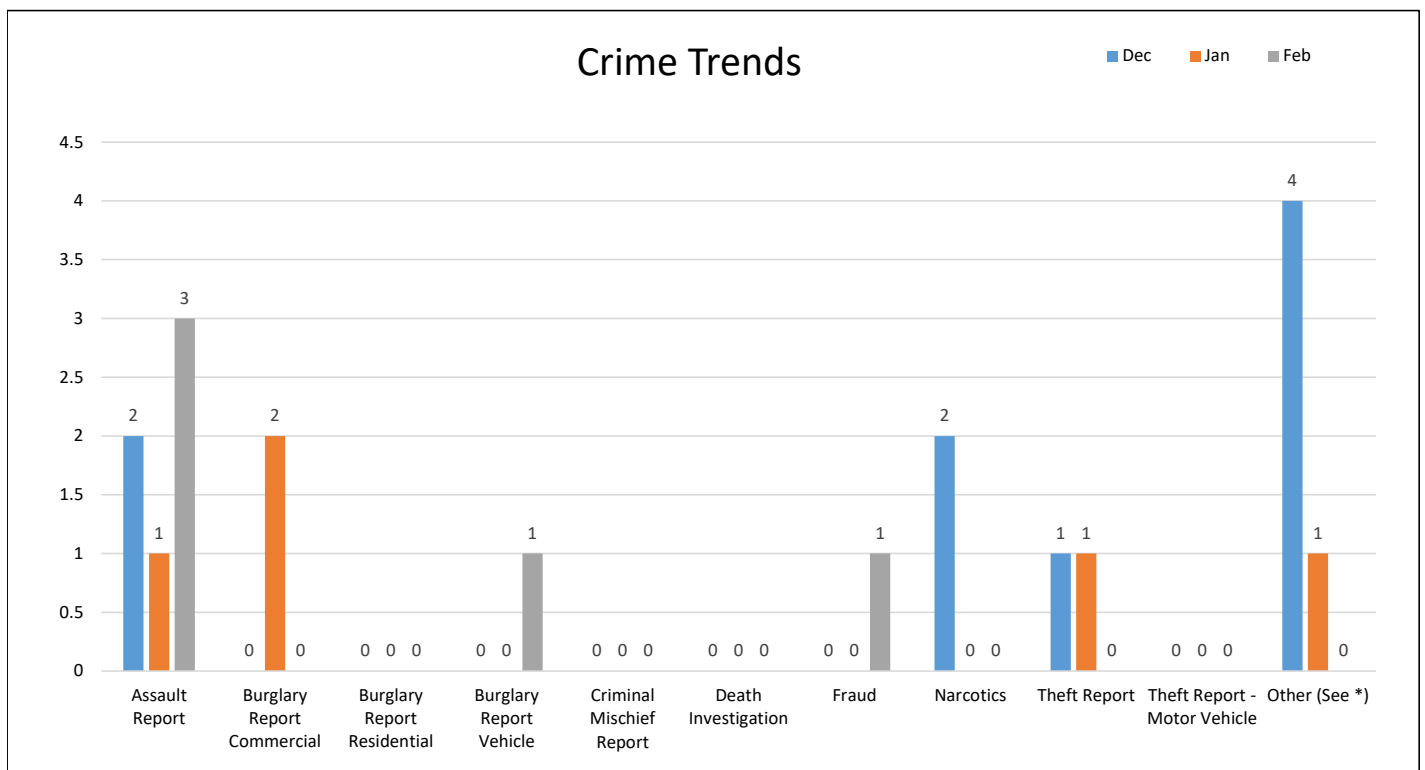
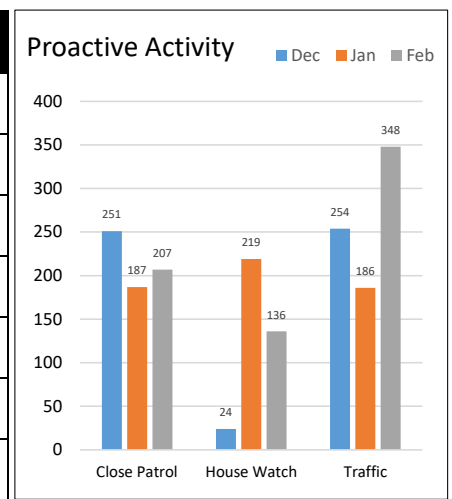
MONTHLY PUBLIC SAFETY

February 2021

Department News	
FEMA	Staff has started compiling data to send to FEMA for reimbursement from snow storm
Warrant Confirmations	Update on status
Vol Hours	Review hours worked
CPSAAA Donation	CPSAAA purchased 20 flashlights for department firearms
2020 Racial Profiling Report	



Activity	Dec	Jan	Feb	2021 YTD
DPS Activity	1173	1028	1443	2523
Police CFS	602	404	704	1134
EMS CFS	9	9	11	20
Fire CFS	5	4	13	18
Arrests	4	3	2	5
House Watches, Close Patrols, & Community Contacts	299	422	365	802
Traffic Enforcement	254	186	348	544



* Other offenses excluding traffic, warrants and "report only."

WINTER STORM VOLUNTEERS

NAME	2/13/2021	2/14/2021	2/15/2021	2/16/2021	2/17/2021	2/18/2021	2/19/2021	2/20/2021	2/21/2021	2/22/2021	TOTAL
AUSTIN BASS	9:30	24:00	24:00	6:40	12:15	9:32	1:57	0:00	0:00	0:00	0:00
AARON BROWN	6:15	18:02	11:26	0:00	0:00	0:00	0:00	0:00	0:00	0:00	35:45:00
JOEY FLORES	0:00	0:00	0:00	0:00	13:22	21:44	0:00	0:00	0:00	0:00	35:15:00
GARY HARSLEY	0:00	0:00	0:00	0:00	11:41	10:08	0:00	0:00	0:00	0:00	21:50
DYLAN HILL	10:45	24:00	24:00	24:00	24:00	24:00	24:00	0:00	0:00	0:00	190:45:00
TYLOR LANE	0:00	4:50	12:00	0:00	10:23	0:00	0:00	0:00	0:00	0:00	27:15:00
ARIANA LEON	1:45	12:00	22:00	24:00	17:25	12:27	11:07	0:00	0:00	0:00	112:45:00

February 2021 Financial Summary

Cash Analysis

General Fund Reserve balance ended the month with 232 operating days, which is 254% of target.

Budgeted Operating Expenses FY 20/21	\$	3,278,892
Operating Budget Expenditures cost per day (365 days)	\$	8,983
Fund Balance at 02/28/21	\$	2,080,738
# of operating days in Fund Balance		232

This month had an increase of 6 days from prior month's # of days, which was 226. This increase is due to the continued seasonal receipts of property tax collections and will decrease as the year progresses, as it will be used to fund operations.

Enterprise Working Capital balance should be 90 days to comply with the Financial Policy. This month's # of days decreased by 1 day from last month's # of days, which was 33.

Budgeted Operating Expenses FY 20/21	\$	1,970,240
Operating Budget Expenditures cost per day (365 days)	\$	5,398
Working Capital Balance at 02/28/21	\$	173,948
# of operating days in Fund Balance		32

General Fund

REVENUES

- **YTD revenues** are above expenses by \$929,904. This is primarily due to the large property tax collections received in December through February.
- **Fines and Fees** are still showing an impact from the COVID pandemic. Revenue came in below the 5/12th average of 41.67% by (17.97%). The (17.97%) equates to (\$75,352) revenue shortfall.
- **Other Rev:Interest Investment** are below the 5/12th average of 41.67% by (32.77%), which equates to \$3900. Market interest rate drops are the primary reason for this deficit. A proposed budget amendment will be forthcoming to bring the budget in line with actual trend.

EXPENSES

YTD expenses are trending below budget the 5/12th average of 41.67% by (2.27%), which equates to (\$75,515).

A few accounts with higher than usual monthly expense:

- **110.20.7300 Contractual:Computer System** reflects the annual renewal of the Emergency Reporting system.
- **110.55.7300 Contractual:Computer System** reflects the annual renewal of the Emergency Reporting system.

143-Street Sales Tax Fund

We received the Tarrant County contributed costs for Indian Springs, Twin Lakes, and Twin Springs. The total amounts to \$382,985 and is reflected in 143.00.4895 Other Rev:Contributed Capital and 143.40.9350 Capital Outlay:Street Project. This was not known at budget time, therefore a budget amendment will be presented next month to council.

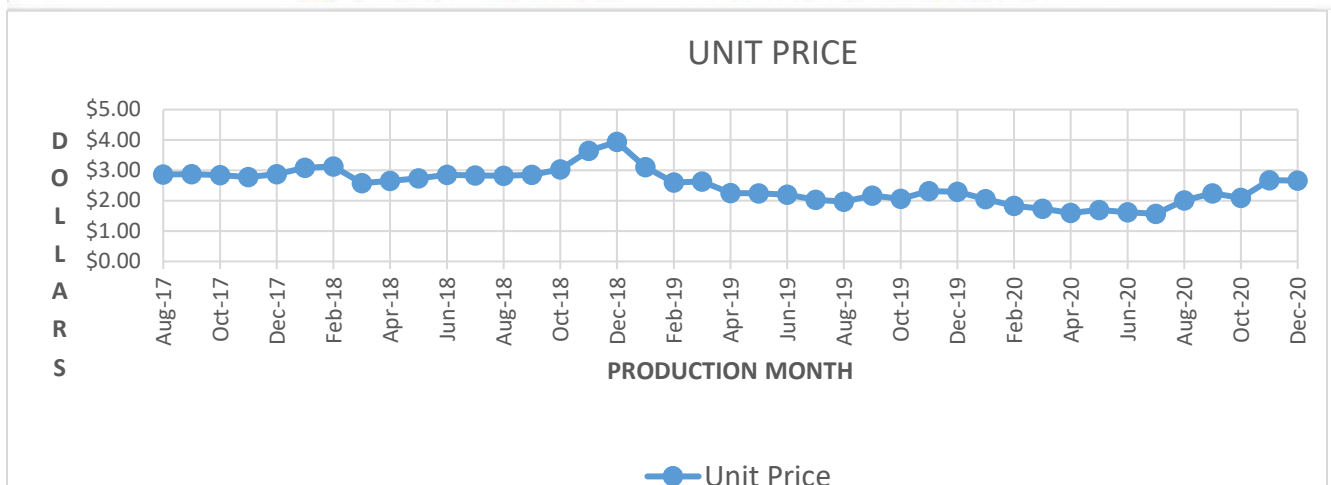
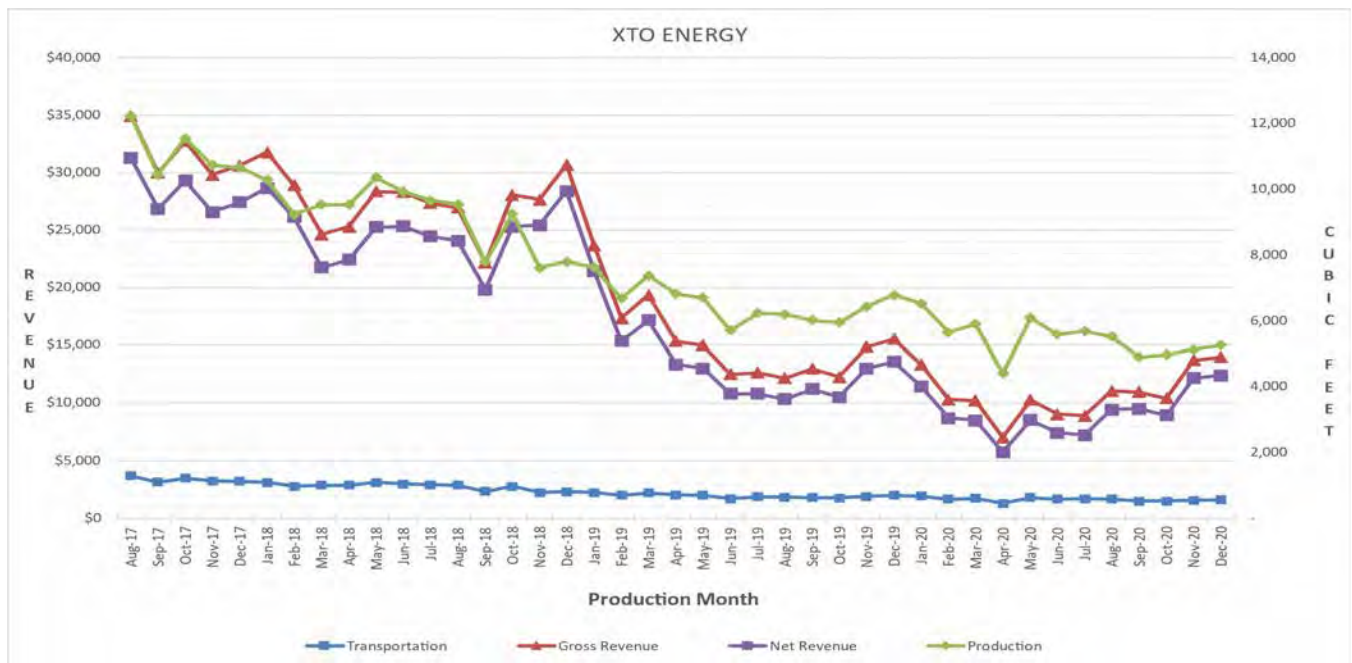
185-CCPD Fund

185.50.9350 Capital Outlay:Equipment – purchased 18 of the 28 guns that were approved in the budget.

Oil & Gas Reserve Fund

Gas royalties for the month were \$12,407.27. Royalties have a 2 month lag from the receipt month. December activity increased from November by 129.93/cf and a price decrease of \$.01/cf. Dec Rate \$2.6639/cf.

MTD royalties came in over budget by \$7,407. Gas Reserve Funds life-to-date are \$409,643.29, which includes a pending transfer on 3/1/21 of \$12,407.27. The balance represents 45.6 days of operating reserve.





City of Dalworthington Gardens

**All Cash Funds
Cash Position by Fund
February 28, 2021**

Description	Total Portfolio	110	205	210	115	118	130	142	143	145	150	180	185	207	208	120	120
		General Operating Fund	Court Fiduciary Fund	Payroll Fund	Court Security Fund	Court Automation Fund	Park Fund (Permanent)	CIP Bond Fund City Hall	Street Sales Tax Fund	Grant Fund	Debt Fund	Parks & Recreation Facility Dev Fund	Crime Control & Prevention Fund	Vol Fire Donation Fund	Seizure Fund	Enterprise Fund	Restricted Water & Sewer Impact Fee Funds
Petty Cash Funds	\$ 700.00	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -
Consolidated Cash (Pooled)	123,534.99	(210,560.27)	22,328.27	(1,771.17)	25,729.54	100,277.85	-	-	-	215.37	1,976.50	101.03	-	8,190.76	9,503.66	167,543.45	-
Evidence Fund	250.00	250.00															
Crime Control & Prevention District	92,440.67												92,440.67				
General Fund Reserve Fund	1,598,037.13	1,598,037.13															
Garden Park Fund Account	20,773.90						20,773.90										
Park & Recreation Facilities Development Corp.	588,222.86											588,222.86					
TexSTAR - General Savings Reserve	108,310.69	108,310.69															
LOGIC - General Savings Reserve	216,190.21	216,190.21															
LOGIC - Oil & Gas	397,236.02	397,236.02															
LOGIC - Debt Interest & Sinking Fund	210,666.22										210,666.22						
TexSTAR - 2017 GO Debt-City Hall	1,147,667.69							1,147,667.69									
LOGIC - Street Sales Tax Fund	132,568.45								132,568.45								
TexSTAR - Water Impact Fees	145,193.83																145,193.83
TexSTAR - Sewer Impact Fees	42,745.14																42,745.14
Transfer Pending	-	20,557.10	(22,328.27)	1,771.17													
Reconciliation of Cash Balance to Fund Balance	\$ 4,824,537.80	2,130,620.88	-	-	25,729.54	100,277.85	20,773.90	1,147,667.69	132,568.45	215.37	212,642.72	588,323.89	92,440.67	8,190.76	9,503.66	167,643.45	187,938.97
Receivables & Prepaids		223,071.91			-	3,620.60			20,342.28			22,703.84	40,616.44	298.83		237,396.11	
Liabilities (A/P, Deferred Inflows)		(272,954.69)			-	43.75		(249,026.38)	(2,448.91)	-		(284.45)	(3,745.12)	-		(231,091.38)	
Ending Fund Balance		2,080,738.10			25,729.54	103,942.20	20,773.90	898,641.31	150,461.82	215.37	212,642.72	610,743.28	129,311.99	8,489.59	9,503.66	173,948.18	

Budgeted Operating Expenses FY 20/21	\$ 3,278,892
90 Day Operating Reserve Target based on Budget Op Exp	\$ 819,723
Fund Balance Over/(Under) Reserve Target	\$ 1,261,015
90 Day Reserve Target of 25% Attained	254%
Budgeted Operating Expenses FY 20/21	\$ 3,278,892
Operating Budget Expenditures cost per day (365 days)	\$ 8,983
Fund Balance at 02/28/21	\$ 2,080,738
# of operating days in Fund Balance	232

Budgeted Operating Expenses FY 20/21	\$ 1,970,240
90 Day Operating Reserve Target based on Budget Op Exp	\$ 492,560
Working Capital Balance Over/(Under) Reserve Target	\$ (318,612)
90 Day Reserve Target of 25% Attained	35.32%
Budgeted Operating Expenses FY 20/21	\$ 1,970,240
Operating Budget Expenditures cost per day (365 days)	\$ 5,398
Working Capital Balance at 02/28/21	\$ 173,948
# of operating days in Fund Balance	32

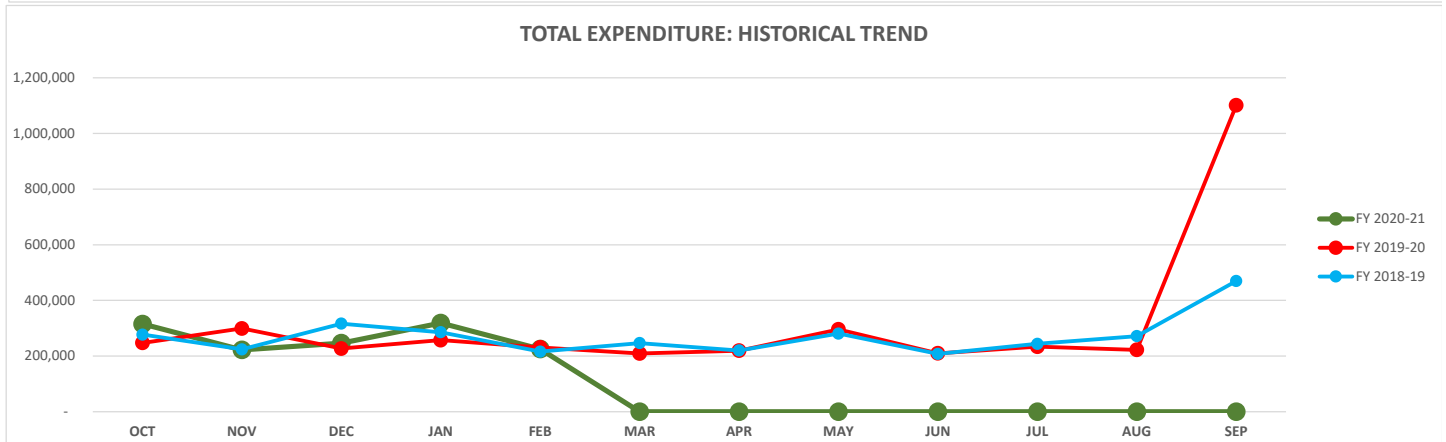
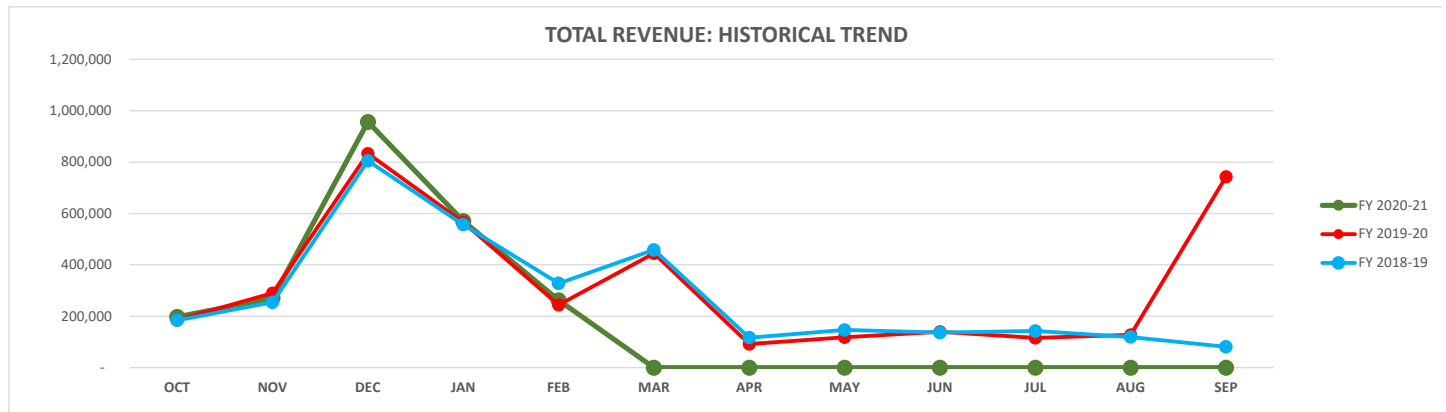
110 - GENERAL FUND

03/11/2021

General Fund	Year to Date					
	BUDGET VS. ACTUAL REPORT (BAR)					
	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET	FY 2019-20	FY 2018-19
YTD Ending February 28, 2021	BUDGET	YTD	BUDGET	YTD	YTD	YTD
Taxes	\$ 2,651,216	\$ 1,977,169	\$ (674,047)	74.6%	\$ 1,778,704	\$ 1,741,158
Permits & Fees	\$ 50,012	\$ 34,241	\$ (15,771)	68.5%	\$ 32,982	\$ 27,399
Fines & Fees	\$ 419,320	\$ 99,394	\$ (319,926)	23.7%	\$ 183,155	\$ 192,756
Charges for Service	\$ 132,939	\$ 56,519	\$ (76,420)	42.5%	\$ 52,578	\$ 34,655
Other Revenue	\$ 39,280	\$ 38,133	\$ (1,146)	97.1%	\$ 13,649	\$ 9,638
Other Financing Sources	\$ 25,000	\$ 21	\$ (24,979)	0.1%	\$ -	\$ -
Oil & Gas	\$ 60,000	\$ 52,580	\$ (7,420)	87.6%	\$ 58,590	\$ 123,020
TOTAL REVENUES	\$ 3,377,766	\$ 2,258,057	\$ (1,119,709)	66.9%	\$ 2,119,657	\$ 2,128,625

Salary & Wages	\$ 1,589,820	\$ 631,921	\$ (957,899)	39.7%	\$ 616,018	\$ 510,615
Taxes & Benefits	\$ 687,001	\$ 263,373	\$ (423,628)	38.3%	\$ 254,624	\$ 232,631
Training & Travel	\$ 66,838	\$ 13,649	\$ (53,189)	20.4%	\$ 13,379	\$ 12,389
Materials & Supplies	\$ 169,813	\$ 38,170	\$ (131,642)	22.5%	\$ 26,948	\$ 39,693
Utilities	\$ 74,121	\$ 30,567	\$ (43,555)	41.2%	\$ 29,269	\$ 25,921
Maintenance	\$ 101,320	\$ 21,367	\$ (79,953)	21.1%	\$ 28,964	\$ 38,796
Consultants	\$ 170,785	\$ 66,065	\$ (104,720)	38.7%	\$ 70,603	\$ 68,723
Contractual	\$ 294,026	\$ 132,079	\$ (161,947)	44.9%	\$ 147,860	\$ 137,909
Other	\$ 125,168	\$ 66,575	\$ (58,593)	53.2%	\$ 10,952	\$ 93,910
Capital Outlay	\$ 21,808	\$ 11,808	\$ (10,000)	54.1%	\$ 4,673	\$ 35,422
Transfer to Gas Reserve	\$ 60,000	\$ 52,580	\$ (7,420)	87.6%	\$ 58,590	\$ 123,020
Other Financing Uses	\$ 10,000	\$ -	\$ (10,000)	0.0%	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,370,700	\$ 1,328,152	\$ (2,042,548)	39.4%	\$ 1,261,881	\$ 1,319,030

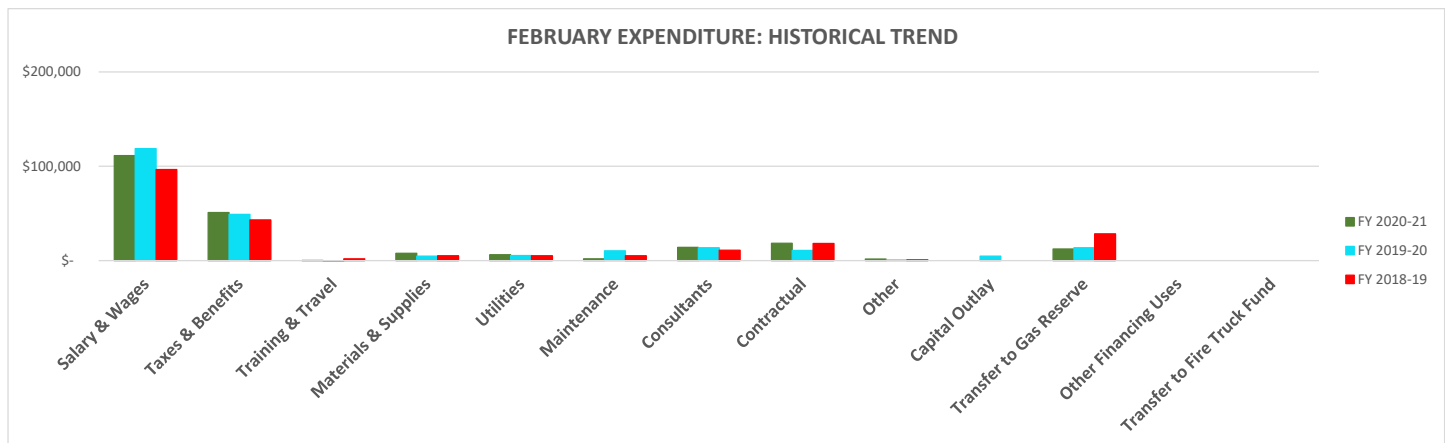
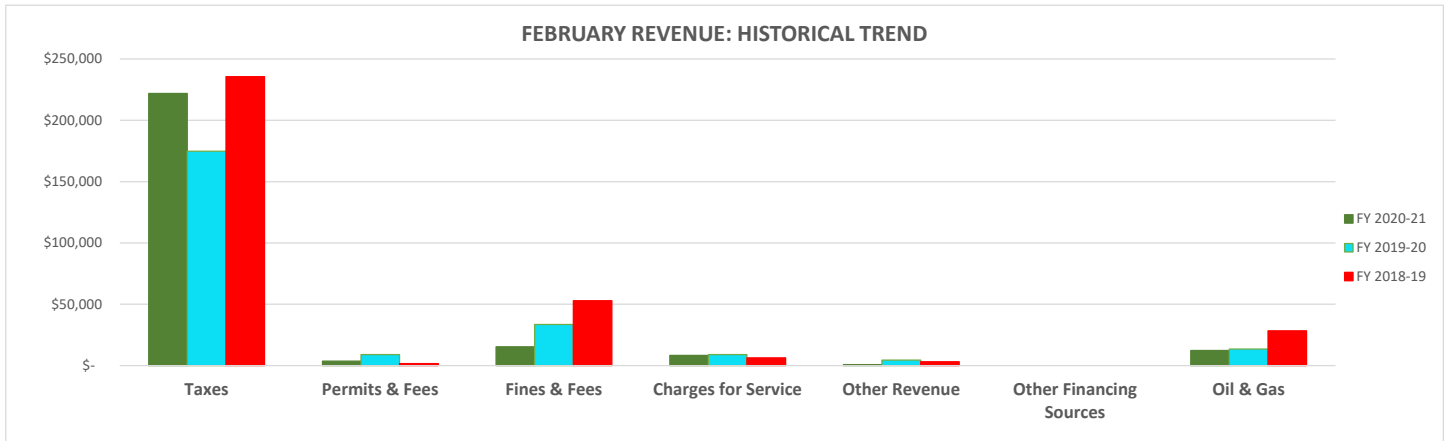
Revenue Over/(Under) Expenditures	\$ 7,066	\$ 929,904	\$ 922,839	\$ 857,777	\$ 809,595
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General Fund	CURRENT MONTH				
	BUDGET VS. ACTUAL REPORT (BAR)				
	FY 2020-21	FY 2020-21	% OF BUDGET	FY 2019-20	FY 2018-19
Month Ending February 28, 2021	BUDGET	FEB	FEB	FEB	FEB
Taxes	\$ 185,460	\$ 221,833	119.6%	\$ 174,793	\$ 235,505
Permits & Fees	\$ 3,708	\$ 3,599	97.1%	\$ 8,965	\$ 1,650
Fines & Fees	\$ 34,943	\$ 15,297	43.8%	\$ 33,498	\$ 52,897
Charges for Service	\$ 11,078	\$ 8,326	75.2%	\$ 9,016	\$ 6,320
Other Revenue	\$ 1,633	\$ 801	49.0%	\$ 4,541	\$ 3,099
Other Financing Sources	\$ -	\$ -	0.0%	\$ -	\$ -
Oil & Gas	\$ 5,000	\$ 12,407	248.1%	\$ 13,577	\$ 28,406
TOTAL REVENUES	\$ 241,823	\$ 262,263	108.5%	\$ 244,389	\$ 327,878

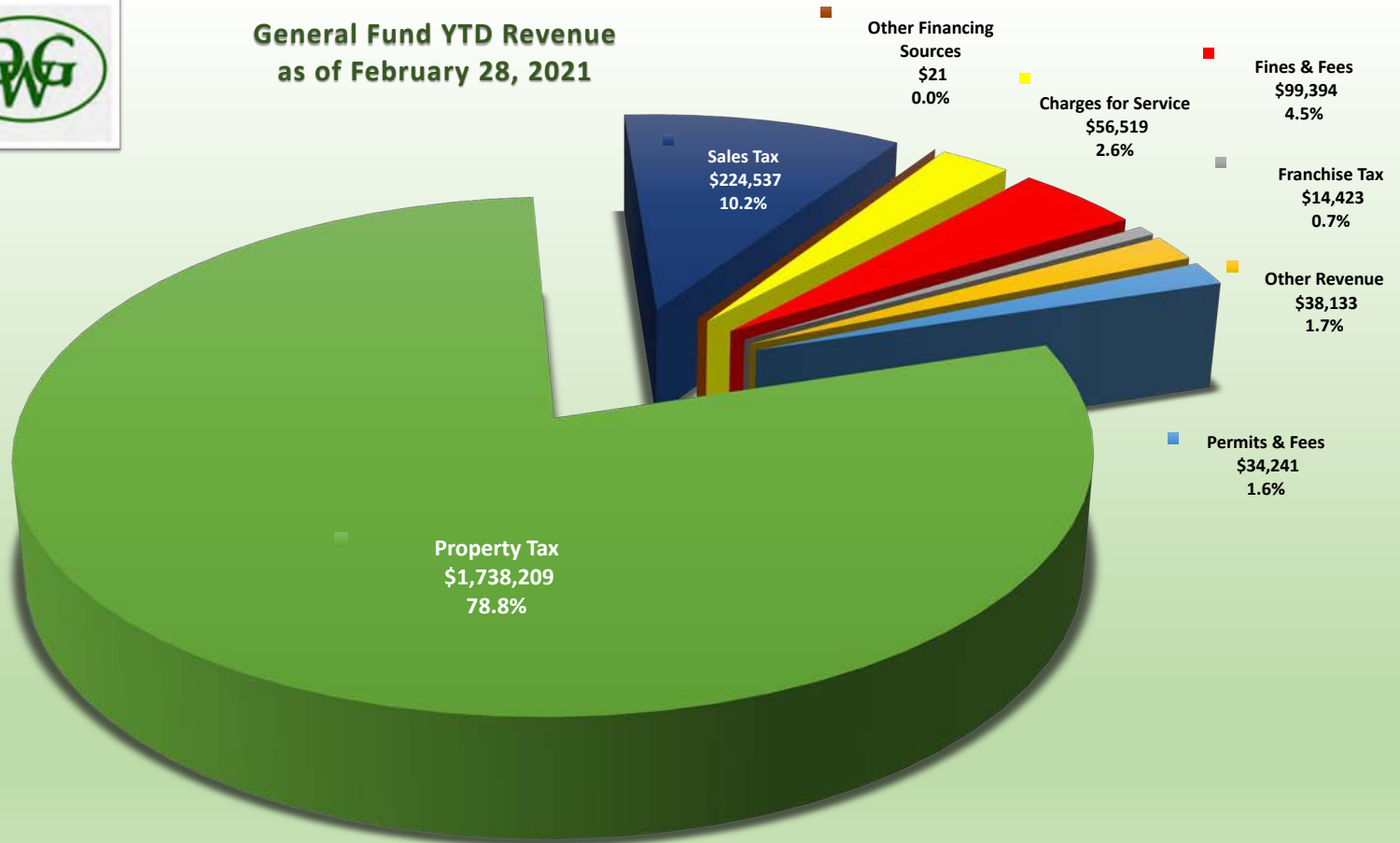
Salary & Wages	\$ 120,732	\$ 111,360	92.2%	\$ 118,621	\$ 96,588
Taxes & Benefits	\$ 53,883	\$ 51,006	94.7%	\$ 48,931	\$ 43,240
Training & Travel	\$ 5,570	\$ 170	3.1%	\$ (470)	\$ 1,875
Materials & Supplies	\$ 14,147	\$ 7,824	55.3%	\$ 4,661	\$ 5,127
Utilities	\$ 6,133	\$ 6,252	101.9%	\$ 5,418	\$ 5,270
Maintenance	\$ 8,178	\$ 1,940	23.7%	\$ 10,411	\$ 5,275
Consultants	\$ 13,375	\$ 14,008	104.7%	\$ 13,704	\$ 10,934
Contractual	\$ 14,296	\$ 18,444	129.0%	\$ 10,819	\$ 18,275
Other	\$ 2,702	\$ 1,741	64.4%	\$ 676	\$ 942
Capital Outlay	\$ -	\$ -	0.0%	\$ 4,673	\$ -
Transfer to Gas Reserve	\$ 5,000	\$ 12,407	248.1%	\$ 13,577	\$ 28,406
Other Financing Uses	\$ -	\$ -	0.0%	\$ -	\$ -
Transfer to Fire Truck Fund	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL EXPENDITURES	\$ 244,016	\$ 225,152	92.3%	\$ 231,020	\$ 215,933

Revenue Over/(Under) Expenditures	\$ (2,193)	\$ 37,111	\$ 13,369	\$ 111,945
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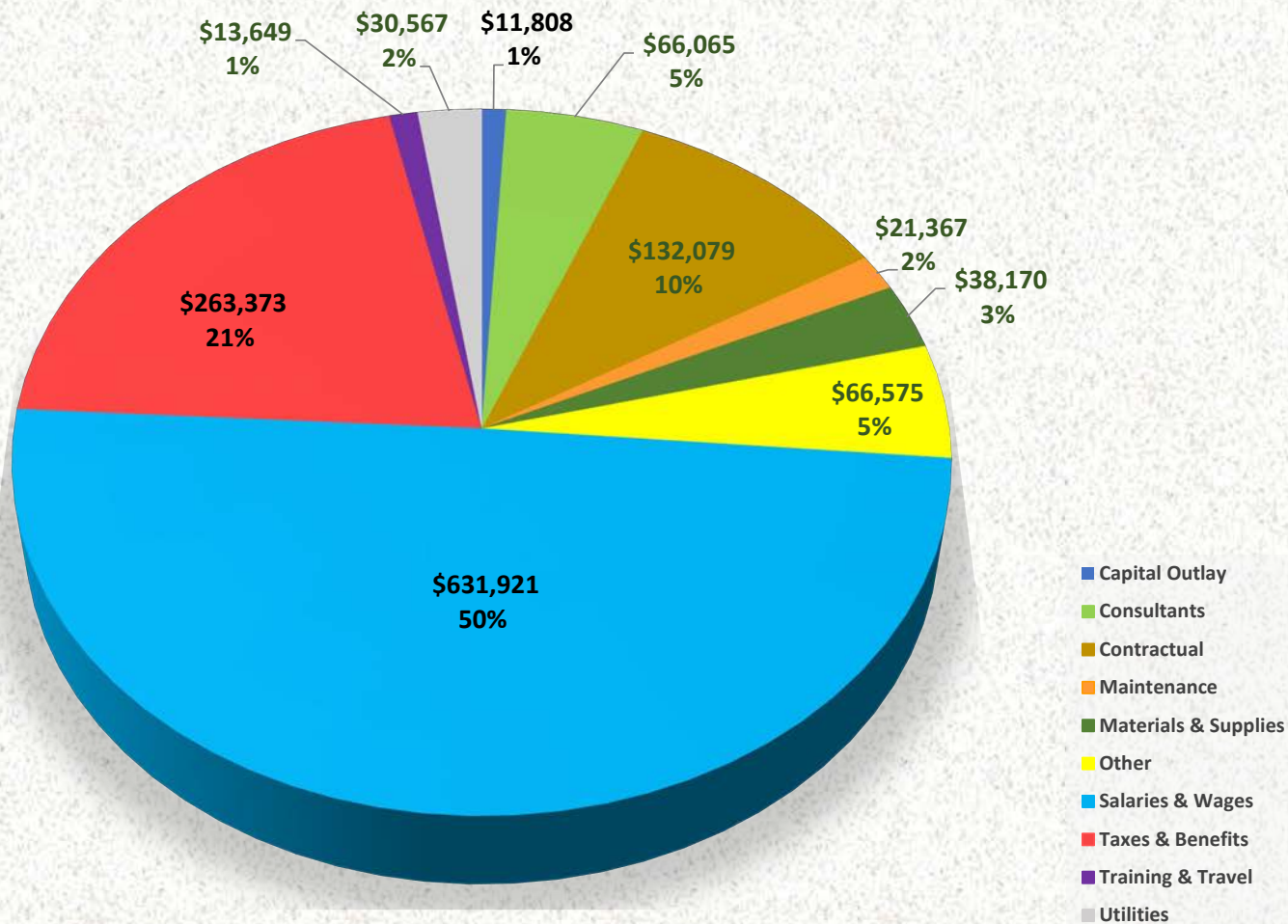


General Fund YTD Revenue as of February 28, 2021



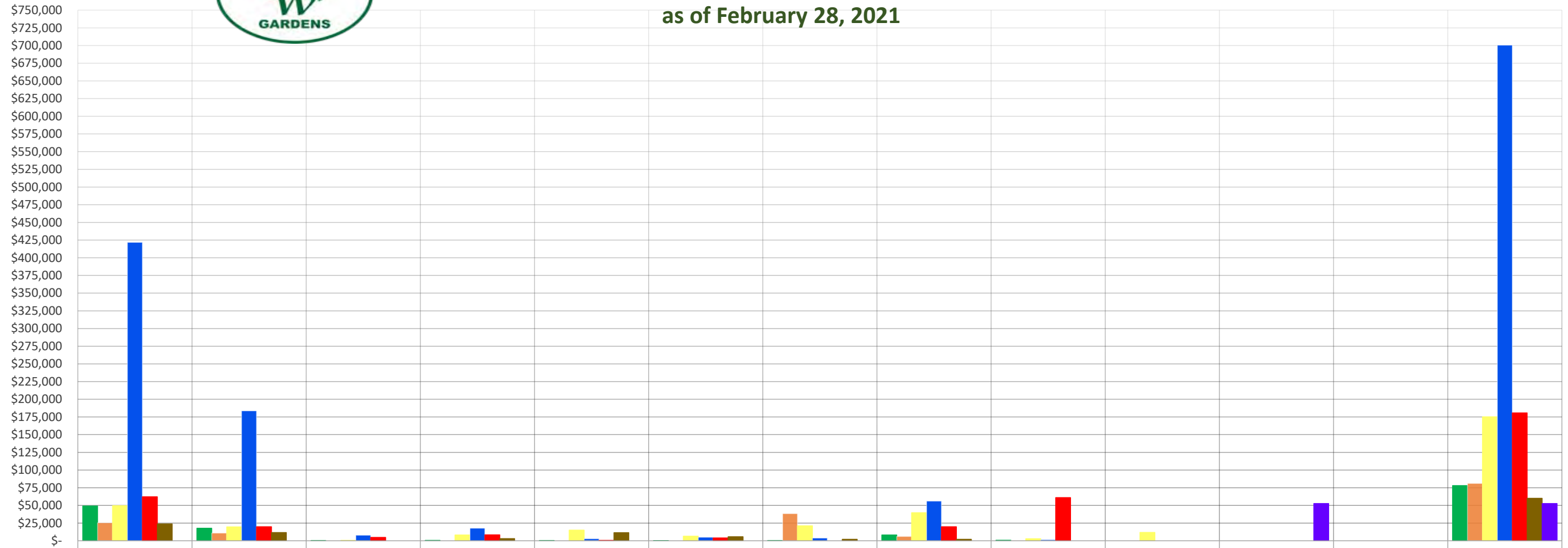


General Fund YTD Expenses as of February 28, 2021





General Fund YTD Expense Category by Department as of February 28, 2021



	Salaries & Wages	Taxes & Benefits	Training & Travel	Materials & Supplies	Utilities	Maintenance	Consultants	Contractual	Other	Capital Outlay	Transfer Out to Reserve	Transfer Out	TOTAL EXPENSES
Community Dev	\$49,255	\$17,738	\$400	\$636	\$438	\$83	\$505	\$8,161	\$830	\$-			\$78,047
Court	\$25,422	\$10,805	\$100	\$-	\$-	\$-	\$38,259	\$6,164	\$240	\$-			\$80,990
Administration	\$49,530	\$19,589	\$560	\$8,255	\$15,142	\$6,552	\$21,241	\$39,781	\$2,819	\$11,808			\$175,276
Police	\$421,794	\$183,643	\$7,837	\$17,666	\$2,854	\$5,066	\$3,882	\$56,075	\$1,630	\$-			\$700,448
Fire	\$62,109	\$19,927	\$4,753	\$8,477	\$640	\$3,992	\$-	\$19,836	\$61,056	\$-			\$180,791
Public Works	\$23,810	\$11,670	\$-	\$3,136	\$11,493	\$5,673	\$2,178	\$2,062	\$-	\$-			\$60,022
Other Financing Uses											\$52,580	\$-	\$52,580

110 - GENERAL FUND

03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
00.4001	Taxes:Property M & O	91,668	167,267	820,536	476,504	124,261	155,069	1,711,044	1,814,578	(103,535)		94.3%	1,814,578	-
00.4005	Taxes:Property Prior Years	13,609	1,211	3,917	1,643	250	225	20,606	3,000	17,606		686.9%	3,000	-
00.4010	Taxes:Property Penalty & Int	2,282	419	1,631	441	417	1,786	6,559	5,000	1,559		131.2%	5,000	-
00.4025	Taxes:City Sales & Use Tax	35,093	46,276	40,555	41,113	54,887	58,483	221,520	474,403	(252,883)		46.7%	474,403	-
00.4045	Taxes:Mixed Beverage	838	-	-	1,243	-	936	3,017	5,600	(2,583)		53.9%	5,600	-
00.4050	Taxes:Franchise - Electric	-	-	-	-	-	-	-	290,100	(290,100)		0.0%	290,100	-
00.4055	Taxes:Easement Use-Telephone	7	1,688	-	10	2,035	1,640	3,344	8,075	(4,730)		41.4%	8,075	-
00.4060	Taxes:Franchise - Gas	-	-	-	-	-	-	-	27,000	(27,000)		0.0%	27,000	-
00.4065	Taxes:Franchise-Cable/Internet	625	2,704	-	659	2,700	2,785	6,773	13,600	(6,827)		49.8%	13,600	-
00.4070	Taxes:Franchise - Refuse	798	859	832	909	910	908	4,305	9,860	(5,555)		43.7%	9,860	-
Total Taxes		144,921	220,423	867,471	522,521	185,460	221,833	1,977,169	2,651,216	(674,047)		74.6%	2,651,216	-
00.4100	Permits/Fees:Building	655	5,639	1,144	714	1,667	2,044	10,196	20,000	(9,804)		51.0%	20,000	-
00.4101	Permits/Fees:Plumbing	(75)	560	600	1,280	417	360	2,725	5,000	(2,275)		54.5%	5,000	-
00.4102	Permits/Fees:Electric	-	120	240	-	100	-	360	1,200	(840)		30.0%	1,200	-
00.4103	Permits/Fees:Heating/AC	519	240	-	240	267	120	1,119	3,200	(2,081)		35.0%	3,200	-
00.4104	Permits/Fees:Cert. Occupancy	200	-	100	500	333	200	1,000	4,000	(3,000)		25.0%	4,000	-
00.4105	Permits/Fees:Signs	501	650	12,000	1,500	58	200	14,851	6,212	8,639		239.1%	700	5,512
00.4106	Permits/Fees:Sprinkler	-	-	-	-	42	-	-	500	(500)		0.0%	500	-
00.4107	Permits/Fees:Pool	-	-	-	400	42	600	1,000	500	500		200.0%	500	-
00.4108	Permits/Fees:Fence	150	-	75	-	42	75	300	500	(200)		60.0%	500	-
00.4109	Permits/Fees:Alarms	-	-	-	-	8	-	-	100	(100)		0.0%	100	-
00.4110	Permits/Fees:Other	-	-	-	-	17	-	-	200	(200)		0.0%	200	-
00.4111	Permits/Fees:Liquor	-	-	-	1,990	83	-	1,990	1,000	990		199.0%	1,000	-
00.4112	Permits/Fees:FireAlarm/Suppres	-	-	-	-	208	-	-	2,500	(2,500)		0.0%	2,500	-
00.4114	Permits/Fees:Red Tag	-	-	-	100	-	-	100	-	100		0.0%	-	-
00.4115	Permits/Fees:Roof	-	400	-	200	375	-	600	4,500	(3,900)		13.3%	4,500	-
00.4117	Permits/Fees:Special Use	-	-	-	-	8	-	-	100	(100)		0.0%	100	-
00.4118	Permits/Fees:Operational	-	-	-	-	42	-	-	500	(500)		0.0%	500	-
Total Permits & Fees		1,950	7,609	14,159	6,924	3,708	3,599	34,241	50,012	(15,771)		68.5%	44,500	5,512

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GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
00.4200	Municipal Court:Fines	7,754	7,187	5,681	5,369	11,667	4,799	30,789	140,000	(109,211)	22.0%	140,000	-	
00.4205	Municipal Court:Fees-Warrants	1,664	2,567	1,683	2,753	5,000	2,293	10,959	60,000	(49,041)	18.3%	60,000	-	
00.4210	Municipal Court:Arrest Fees	1,032	928	671	474	1,250	465	3,571	15,000	(11,429)	23.8%	15,000	-	
00.4215	Municipal Court:Fines-Traffic	416	401	294	196	333	206	1,513	4,000	(2,487)	37.8%	4,000	-	
00.4216	Municipal Court:CJFC Civil	29	31	22	33	167	32	147	2,000	(1,853)	7.3%	2,000	-	
00.4218	Municipal Court:JFCI Judicial	19	22	(41)	29	167	26	54	2,000	(1,946)	2.7%	2,000	-	
00.4219	Municipal Ct:TLFTA3 City Fee	170	165	117	163	267	150	765	3,200	(2,435)	23.9%	3,200	-	
00.4221	Municipal Ct:Jury Duty	19	16	12	7	10	7	61	120	(59)	50.6%	120	-	
00.4222	Mun Ct:Time Pmt Reimburse Fe	-	-	-	-	-	-	-	-	-	0.0%	-	-	
00.4225	Mun Ct:ChildSaftyFundCS/CSS/SZ	444	272	164	61	267	125	1,066	3,200	(2,134)	33.3%	3,200	-	
00.4240	Municipal Ct:Fees-Admin	9,704	11,268	11,256	6,032	13,333	6,242	44,502	160,000	(115,498)	27.8%	160,000	-	
00.4250	Municipal Ct:Fees-JuvCaseOff	157	182	121	230	1,250	215	905	15,000	(14,095)	6.0%	15,000	-	
00.4255	Municipal Ct:TruancyPreventi	930	822	619	334	400	333	3,037	4,800	(1,763)	63.3%	4,800	-	
00.4290	Wrecker Fee	180	-	1,035	405	833	405	2,025	10,000	(7,975)	20.3%	10,000	-	
Total Fines & Fees		22,517	23,860	21,634	16,086	34,943	15,297	99,394	419,320	(319,926)	23.7%	419,320	-	
00.4450	Fees:Cost Recovery - W/S	5,500	5,500	5,500	5,500	5,500	5,500	27,500	66,000	(38,500)	41.7%	66,000	-	
00.4451	Fees:Overhead Cost Recover-W/S	4,851	3,185	5,992	5,166	3,891	2,826	22,019	46,689	(24,670)	47.2%	46,689	-	
00.4455	Chrg For Service:Platting/Zone	750	-	-	-	125	-	750	1,500	(750)	50.0%	1,500	-	
00.4460	Chrg For Service:Board of Ad	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
00.4461	Shop DWG Website Adv Fees	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
00.4165	Life Safety Inspections	5,750	100	-	300	1,417	-	6,150	17,000	(10,850)	36.2%	17,000	-	
00.4470	Chrg For Serv:Park Reservation	100	-	-	-	63	-	100	750	(650)	13.3%	750	-	
Total Charges for Service		16,951	8,785	11,492	10,966	11,078	8,326	56,519	132,939	(76,420)	42.5%	132,939	-	
00.4800	Other Rev:Interest Investment	330	368	(338)	-	1,000	713	1,073	12,000	(10,927)	8.9%	12,000	-	
00.4815	Other Rev:Online Payment Fees	120	106	104	87	117	73	490	1,400	(910)	35.0%	1,400	-	
00.4887	Other Rev:Grant CARES Act	-	-	33,005	-	-	-	33,005	19,680	13,325	167.7%	-	19,680	
00.4888	Other Revenue:Jail Phone Commission	-	13	-	3	17	-	16	200	(184)	8.2%	200	-	
00.4890	Other Revenue:Miscellaneous	1,360	64	32	376	125	15	1,847	1,500	347	123.1%	1,500	-	
00.4891	Other:Donation Comm Dev	-	-	-	-	-	-	-	-	-	0.0%	-	-	
00.4893	Other Rev:Donations-Day w/Law	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
00.4894	Other Rev:Fire Recovery	-	-	-	-	167	-	-	2,000	(2,000)	0.0%	2,000	-	
00.4897	Other Rev:DWG DPS Contributions	-	-	-	1,702	167	-	1,702	2,000	(298)	85.1%	2,000	-	
00.4898	Other Rev:TC911 Reimbursement	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Total Other Revenue		1,810	551	32,803	2,168	1,633	801	38,133	39,280	(1,146)	97.1%	19,600	19,680	
00.4812	Other Rev:Oil/Gas Lease Rev	9,563	9,510	8,927	12,172	5,000	12,407	52,580	60,000	(7,420)	87.6%	60,000	-	
Oil & Gas Revenue		9,563	9,510	8,927	12,172	5,000	12,407	52,580	60,000	(7,420)	87.6%	60,000	-	
00.4900	Transfer In	21	-	-	-	-	-	21	-	21	0.0%	-	-	
00.4955	Lease Proceeds	-	-	-	-	-	-	-	-	-	0.0%	-	-	
00.4960	Proceeds from Sale	-	-	-	-	-	-	-	25,000	(25,000)	0.0%	25,000	-	
Other Financing Sources		21	-	-	-	-	-	21	25,000	(24,979)	0.1%	25,000	-	
TOTAL REVENUE		197,732	270,738	956,486	570,837	241,823	262,263	2,258,057	3,377,766	(1,119,709)	66.9%	3,352,575	25,191	

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GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
20.6000	Personnel:Salaries-Full Time	12,116	8,174	8,173	8,173	8,171	8,191	44,827	106,229	(61,403)	42.2%	106,229	-	
20.6005	Personnel:Salaries-Part Time	1,280	320	75	-	-	-	1,675	1,695	(20)	98.8%	-	1,695	
20.6020	Personnel:Salaries-Overtime	36	3	26	-	43	-	64	564	(499)	11.4%	564	-	
20.6025	Personnel:Salaries-Sick Leave	-	-	446	-	-	-	446	1,503	(1,057)	29.7%	1,503	-	
20.6036	Personnel:Supplements	453	304	304	304	217	261	1,626	2,821	(1,196)	57.6%	2,821	-	
20.6050	Personnel:Service Pay:Longevit	-	618	-	-	-	-	618	618	-	100.0%	618	-	
Community Dev	Total Salaries & Wages	13,884	9,419	9,023	8,477	8,432	8,452	49,255	113,430	(64,175)	43.4%	111,735	1,695	
20.6030	Personnel:FICA(SS) & MediCare	1,042	700	669	624	636	623	3,658	8,398	(4,740)	43.6%	8,268	130	
20.6031	Personnel: SUTA Taxes	-	-	-	27	-	-	27	181	(154)	14.8%	181	-	
20.6042	Personnel:ER-Life/AD&D Ins	7	7	7	4	7	4	28	79	(51)	35.6%	79	-	
20.6045	Personnel:TMRS	2,662	1,922	1,890	1,981	1,960	1,975	10,430	25,484	(15,054)	40.9%	25,484	-	
20.6046	Personnel:ER-LongTerm Disab	32	35	33	29	33	29	159	399	(240)	39.8%	399	-	
20.6047	Personnel:Employee Insurances	566	566	566	651	624	651	3,000	7,484	(4,484)	40.1%	7,484	-	
20.6048	Personnel:HSA/HRA	65	65	65	71	68	71	337	817	(480)	41.3%	817	-	
20.6049	Personnel:ER-ShortTerm Disab	18	19	18	22	18	22	100	220	(121)	45.2%	220	-	
Community Dev	Total Taxes & Benefits	4,392	3,313	3,249	3,409	3,346	3,375	17,738	43,063	(25,324)	41.2%	42,933	130	
20.6100	Training & Travel	-	-	100	300	191	-	400	2,291	(1,891)	17.5%	2,291	-	
Community Dev	Total Training & Travel	-	-	100	300	191	-	400	2,291	(1,891)	17.5%	2,291	-	
20.6205	Mat/Supplies: Legal Notices	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6212	Mat/Supplies: Public Education	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
20.6215	Mat/Supplies: Office Supplies	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6225	Mat/Supplies: Filing Fees	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6230	Mat/Supplies: Office Equipment	-	-	-	-	-	-	-	150	(150)	0.0%	-	150	
20.6240	Mat/Supplies: Printing	-	-	-	-	50	-	-	600	(600)	0.0%	600	-	
20.6245	Mat/Supplies: Postage	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6270	Mat/Supplies:Emergency Equip	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
20.6275	Mat/Supplies: Misc	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6276	Mat/Supplies: Furnishings	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
20.6300	Mat/Supplies: Uniforms	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
20.6310	Mat/Supplies: Animal Control	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6350	Mat/Supplies: Fuel	180	131	88	134	166	104	636	1,995	(1,359)	31.9%	1,995	-	
20.6400	Mat/Supplies: Tools & Supplies	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
Community Dev	Total Materials & Supplies	180	131	88	134	591	104	636	7,245	(6,609)	8.8%	7,095	150	
20.6510	Utilities:Telephone	49	49	49	49	50	49	247	600	(353)	41.2%	600	-	
20.6520	Utilities:Mobile Data Termin	38	38	38	38	40	38	191	480	(289)	39.8%	480	-	
Community Dev	Total Utilities	88	88	88	87	90	88	438	1,080	(642)	40.6%	1,080	-	

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GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
20.6805	Maintenance:Vehicles	18	65	-	-	42	-	83	500	(417)	16.7%	500	-	
20.6815	Maintenance:Office Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.6820	Maintenance:Code Enforcement	-	-	-	-	250	-	-	3,000	(3,000)	0.0%	3,000	-	
20.6825	Maintenance:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Community Dev	Total Maintenance	18	65	-	-	292	-	83	3,500	(3,417)	2.4%	3,500	-	
20.7015	Consultants:Legal-Regular	161	-	-	344	83	-	505	1,000	(495)	50.5%	1,000	-	
20.7020	Consultants:Legal-Platting	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.7045	Consultants:Platting	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.7095	Consultants:Other	-	-	-	-	8	-	-	100	(100)	0.0%	100	-	
Community Dev	Total Consultants	161	-	-	344	92	-	505	1,100	(595)	45.9%	1,100	-	
20.7225	Contractual:Credit CardProcess	30	48	35	25	17	9	147	205	(58)	71.7%	205	-	
20.7300	Contractual:Computer System	57	57	1,757	57	58	1,924	3,853	5,600	(1,747)	68.8%	5,600	-	
20.7505	Contractual:Liability Insurance	297	-	-	297	-	-	593	1,238	(645)	47.9%	1,238	-	
20.7510	Contractual:Worker's Compensation	69	-	-	69	-	-	138	441	(303)	31.3%	441	-	
20.7515	Contractual:Inspections	-	-	-	-	2,000	3,430	3,430	24,000	(20,570)	14.3%	24,000	-	
Community Dev	Total Contractual	452	105	1,792	447	2,075	5,364	8,161	31,484	(23,323)	25.9%	31,484	-	
20.8010	Other:MembershipDues/Subscript	685	-	-	145	109	-	830	1,306	(476)	63.5%	1,306	-	
20.8020	Other:Meetings	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.8030	Other:Publications	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.8070	Other:Miscellaneous	-	-	-	-	8	-	-	100	(100)	0.0%	100	-	
Community Dev	Total Other	685	-	-	145	117	-	830	1,406	(576)	59.0%	1,406	-	
20.9010	Capital Outlay:Computer/Off Eq	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.9100	Capital Outlay: Vehicle	-	-	-	-	-	-	-	-	-	0.0%	-	-	
20.9105	Capital Outlay:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Community Dev	Total Capital Outlay	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Community Dev	TOTAL EXPENSES	19,860	13,122	14,340	13,344	15,226	17,382	78,047	204,599	(126,551)	38.1%	202,624	1,975	
30.6000	Personnel:Salaries-Full Time	5,853	3,979	3,978	3,978	3,976	3,978	21,765	51,692	(29,926)	42.1%	51,692	-	
30.6020	Personnel:Salaries-Overtime	36	3	26	-	44	-	64	573	(508)	11.3%	573	-	
30.6025	Personnel:Salaries-Sick Leave	-	-	446	-	-	-	446	446	-	100.0%	446	-	
30.6036	Personnel:Supplements	713	480	480	480	480	480	2,634	6,245	(3,611)	42.2%	6,245	-	
30.6050	Personnel:Service Pay:Longevit	-	512	-	-	-	-	512	512	-	100.0%	512	-	
Court	Total Salaries & Wages	6,602	4,974	4,930	4,458	4,501	4,458	25,422	59,467	(34,045)	42.7%	59,467	-	

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GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
30.6030	Personnel:FICA(SS) & MediCare	484	359	355	315	339	315	1,827	4,401	(2,574)	41.5%	4,401	-	
30.6031	Personnel: SUTA Taxes	-	-	-	-	-	-	-	99	(99)	0.0%	99	-	
30.6042	Personnel:ER-Life/AD&D Ins	4	4	4	2	4	2	15	43	(28)	35.1%	43	-	
30.6045	Personnel:TMRS	1,394	1,051	1,041	1,042	1,043	1,042	5,570	13,563	(7,993)	41.1%	13,563	-	
30.6046	Personnel:ER-LongTerm Disab	14	16	15	13	15	13	72	184	(111)	39.3%	184	-	
30.6047	Personnel:Employee Insurances	554	554	554	637	624	637	2,936	7,493	(4,557)	39.2%	7,493	-	
30.6048	Personnel:HSA/HRA	65	65	65	71	69	71	337	829	(492)	40.6%	829	-	
30.6049	Personnel:ER-ShortTerm Disab	9	9	9	11	9	11	48	108	(60)	44.6%	108	-	
Court	Total Taxes & Benefits	2,523	2,057	2,043	2,091	2,103	2,091	10,805	26,719	(15,914)	40.4%	26,719	-	
30.6100	Training & Travel	100	-	-	-	240	-	100	2,883	(2,783)	3.5%	2,883	-	
Court	Total Training & Travel	100	-	-	-	240	-	100	2,883	(2,783)	3.5%	2,883	-	
30.6205	Mat/Supplies: Legal Notices	-	-	-	-	-	-	-	-	-	0.0%	-	-	
30.6215	Mat/Supplies: Office Supplies	-	-	-	-	-	-	-	-	-	0.0%	-	-	
30.6230	Mat/Supplies: Office Equipmen	-	-	-	-	-	-	-	-	-	0.0%	1,000	(1,000)	
30.6240	Mat/Supplies: Printing	-	-	-	-	85	-	-	1,015	(1,015)	0.0%	1,015	-	
30.6245	Mat/Supplies: Postage	-	-	-	-	-	-	-	-	-	0.0%	-	-	
30.6276	Mat/Supplies: Furnishings	-	-	-	-	50	-	-	600	(600)	0.0%	600	-	
30.6300	Mat/Supplies: Uniforms	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	Total Materials & Supplies	-	-	-	-	135	-	-	1,615	(1,615)	0.0%	2,615	(1,000)	
30.6510	Utilities:Telephone	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	Total Utilities	-	-	-	-	-	-	-	-	-	0.0%	-	-	
30.6810	Maintenance:Bldg/Grounds/Park	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	Total Maintenance	-	-	-	-	-	-	-	-	-	0.0%	-	-	
30.7000	Consultants:Municipal Judge	6,875	6,875	6,875	6,875	6,925	6,875	34,375	83,485	(49,110)	41.2%	83,485	-	
30.7010	Consultants:City Prosecutor	375	1,425	-	1,238	833	250	3,288	10,000	(6,713)	32.9%	10,000	-	
30.7015	Consultants:Legal-Regular	-	-	108	452	42	-	559	500	59	111.8%	500	-	
30.7095	Consultants:Other	-	23	-	14	58	-	37	700	(663)	5.3%	700	-	
Court	Total Consultants	7,250	8,323	6,983	8,578	7,858	7,125	38,259	94,685	(56,426)	40.4%	94,685	-	
30.7225	Contractual:Credit CardProcess	599	550	519	411	712	411	2,490	8,543	(6,053)	29.1%	8,543	-	
30.7226	Contractual:Notification Fees	-	-	73	-	40	-	73	480	(407)	15.2%	480	-	
30.7300	Contractual:Computer System	348	338	2,191	363	398	363	3,602	6,627	(3,026)	54.3%	6,627	-	
30.7301	Contractual:Worker's Comp	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	Total Contractual	947	888	2,782	773	1,150	774	6,164	15,650	(9,486)	39.4%	15,650	-	
30.8010	Other:MembershipDues/Subscript	75	-	165	-	-	-	240	240	-	100.0%	240	-	
30.8070	Other:Miscellaneous	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	Total Other	75	-	165	-	-	-	240	240	-	100.0%	240	-	
30.9010	Capital Outlay:Computer/Off Eq	-	-	-	-	-	-	-	-	-	0.0%	-	-	
30.9350	Capital Outlay:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	Total Capital Outlay	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Court	TOTAL EXPENSES	17,498	16,242	16,902	15,900	15,987	14,448	80,990	201,259	(120,269)	40.2%	202,259	(1,000)	

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
40.6000	Personnel:Salaries-Full Time	12,631	8,542	8,571	8,568	8,542	8,549	46,862	111,047	(64,184)	42.2%	111,047	-	
40.6005	Personnel:Salaries-Part Time	-	-	77	127	-	96	299	-	299	0.0%	-	-	
40.6020	Personnel:Salaries-Overtime	158	-	32	-	57	-	190	741	(551)	25.6%	741	-	
40.6025	Personnel:Salaries-Sick Leave	-	-	1,756	-	-	-	1,756	1,756	0	100.0%	1,756	-	
40.6036	Personnel:Supplements	65	44	44	44	44	44	239	567	(327)	42.2%	567	-	
40.6050	Personnel:Service Pay:Longevit	-	184	-	-	-	-	184	192	(8)	95.8%	192	-	
Administration	Total Salaries & Wages	12,854	8,770	10,479	8,739	8,643	8,689	49,530	114,302	(64,771)	43.3%	114,302	-	
40.6030	Personnel:FICA(SS) & MediCare	948	636	765	633	651	629	3,611	8,458	(4,847)	42.7%	8,458	-	
40.6031	Personnel: SUTA Taxes	-	-	-	-	-	-	-	149	(149)	0.0%	149	-	
40.6042	Personnel:ER-Life/AD&D Ins	5	5	5	3	5	3	23	65	(42)	35.5%	65	-	
40.6045	Personnel:TMRS	2,715	1,852	2,197	2,157	2,005	2,120	11,041	26,069	(15,028)	42.4%	26,069	-	
40.6046	Personnel:ER-LongTerm Disab	29	32	31	27	31	27	146	368	(222)	39.7%	368	-	
40.6047	Personnel:Employee Insurances	694	694	694	825	957	825	3,731	11,486	(7,755)	32.5%	11,486	-	
40.6048	Personnel:HSA/HRA	177	177	177	214	188	214	957	2,257	(1,300)	42.4%	2,257	-	
40.6049	Personnel:ER-ShortTerm Disab	14	15	15	18	15	18	79	176	(97)	45.0%	176	-	
Administration	Total Taxes & Benefits	4,582	3,411	3,883	3,877	3,852	3,836	19,589	49,029	(29,440)	40.0%	49,029	-	
40.6100	Training & Travel	125	150	-	185	265	100	560	3,175	(2,616)	17.6%	3,175	-	
Administration	Total Training & Travel	125	150	-	185	265	100	560	3,175	(2,616)	17.6%	3,175	-	
40.6205	Mat/Supplies: Legal Notices	20	38	-	17	100	125	200	1,200	(1,000)	16.7%	1,200	-	
40.6210	Mat/Supplies: Election Expenses	12	-	-	-	-	-	12	-	12	0.0%	-	-	
40.6215	Mat/Supplies: Office Supplies	793	124	264	931	324	317	2,428	3,885	(1,457)	62.5%	3,885	-	
40.6216	Mat/Supplies: Facility Supplies	387	16	394	195	171	299	1,291	2,050	(759)	63.0%	2,050	-	
40.6230	Mat/Supplies: Office Equipmen	802	1,093	(230)	-	83	-	1,665	1,000	665	166.5%	1,200	(200)	
40.6235	Mat/Supplies: Records Mgmt	-	-	-	-	133	-	-	1,600	(1,600)	0.0%	1,600	-	
40.6240	Mat/Supplies: Printing	221	343	219	219	375	219	1,221	4,500	(3,279)	27.1%	4,500	-	
40.6245	Mat/Supplies: Postage	179	508	8	211	320	531	1,436	3,835	(2,399)	37.5%	3,835	-	
40.6276	Mat/Supplies: Furnishings	-	-	-	-	-	-	-	-	-	0.0%	-	-	
40.6300	Mat/Supplies: Uniforms	-	-	-	-	50	-	-	600	(600)	0.0%	600	-	
Administration	Total Materials & Supplies	2,413	2,122	655	1,574	1,556	1,490	8,255	18,670	(10,416)	44.2%	18,870	(200)	
40.6500	Utilities:Electricity	1,024	869	859	783	827	805	4,339	12,224	(7,885)	35.5%	12,224	-	
40.6505	Utilities:Gas	25	179	254	408	260	400	1,266	1,350	(84)	93.8%	1,350	-	
40.6510	Utilities:Telephone	1,617	1,664	1,664	1,666	1,741	1,799	8,410	20,892	(12,482)	40.3%	20,892	-	
40.6515	Utilities:Water & Sewer	212	208	204	148	235	260	1,031	2,825	(1,794)	36.5%	2,825	-	
40.6520	Utilities:Mobile Data Termin	19	19	19	19	20	19	95	240	(145)	39.8%	240	-	
Administration	Total Utilities	2,897	2,938	3,000	3,024	3,083	3,283	15,142	37,531	(22,389)	40.3%	37,531	-	
40.6810	Maintenance:Bldg/Grounds/Park	1,250	250	2,889	1,873	333	289	6,552	7,080	(528)	92.5%	7,080	-	
40.6815	Maintenance:Office Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Administration	Total Maintenance	1,250	250	2,889	1,873	333	289	6,552	7,080	(528)	92.5%	7,080	-	

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
40.7015	Consultants:Legal-Regular	3,914	2,469	1,931	1,833	3,808	4,819	14,966	45,700	(30,734)	32.7%	45,700	-	
40.7025	Consultants:Auditor	-	-	-	5,100	-	-	5,100	9,900	(4,800)	51.5%	9,900	-	
40.7030	Consultants:Engineer-Regular	-	-	-	-	167	300	300	2,000	(1,700)	15.0%	2,000	-	
40.7045	Consultants:Engineer-Platting	-	350	175	350	208	-	875	2,500	(1,625)	35.0%	2,500	-	
40.7095	Consultants:Other	-	-	-	-	58	-	-	700	(700)	0.0%	700	-	
Administration	Total Consultants	3,914	2,819	2,106	7,283	4,242	5,119	21,241	60,800	(39,559)	34.9%	60,800	-	
40.7200	Contractual:Tax Collection	-	-	-	6,232	-	-	6,232	5,933	299	105.0%	5,933	-	
40.7210	Contractual:Tarrant Appraisal	-	-	2,546	-	-	2,546	5,092	9,800	(4,708)	52.0%	9,800	-	
40.7250	Contractual:Elections	-	-	-	-	-	-	-	3,100	(3,100)	0.0%	3,100	-	
40.7300	Contractual:Computer System	2,863	1,392	7,745	2,712	1,508	1,689	16,401	32,953	(16,551)	49.8%	32,953	-	
40.7301	Contractual:Shred Service	89	76	76	77	77	77	396	926	(531)	42.7%	926	-	
40.7305	Contractual:Copy Machine	789	706	661	828	823	725	3,709	9,833	(6,124)	37.7%	9,833	-	
40.7415	Contractual:Contract Labor	-	-	-	-	-	-	-	-	-	0.0%	-	-	
40.7440	Contractual:Janitor-City Hall	800	-	-	-	800	-	800	10,400	(9,600)	7.7%	10,400	-	
40.7505	Contractual:Liability Insuranc	3,432	-	-	2,903	-	-	6,334	11,178	(4,844)	56.7%	11,178	-	
40.7508	Contractual:Website	-	-	-	-	-	-	-	800	(800)	0.0%	800	-	
40.7510	Contractual:Worker's Compensat	409	-	-	409	-	-	817	1,141	(324)	71.6%	1,141	-	
Administration	Total Contractual	8,381	2,174	11,029	13,160	3,209	5,037	39,781	86,064	(46,283)	46.2%	86,064	-	
40.8010	Other:MembershipDues/Subscript	312	1,019	385	-	446	212	1,928	5,346	(3,418)	36.1%	5,346	-	
40.8020	Other:Meetings	-	-	-	-	29	-	-	350	(350)	0.0%	350	-	
40.8022	Other:Special Events	-	-	-	-	58	-	-	700	(700)	0.0%	700	-	
40.8023	Other:Employee Appreciation	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
40.8024	Other:Condolence/Congratulation	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	-	1,000	
40.8025	Other:Mileage Reimbursement	-	-	-	17	13	-	17	150	(133)	11.6%	150	-	
40.8028	Other:Cell Phone Reimbursement	25	25	25	25	25	25	125	300	(175)	41.7%	300	-	
40.8030	Other:Publications	-	-	-	-	-	-	-	-	-	0.0%	-	-	
40.8040	Other:Bank Charges	-	-	-	261	417	264	525	5,000	(4,475)	10.5%	5,000	-	
40.8070	Other:Miscellaneous	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
40.8085	Other:Interest on Cash Deficit	325	12	(169)	56	33	-	224	400	(176)	56.1%	400	-	
40.8100	Other:Cash-Short/(Over)	(0)	-	-	-	-	-	(0)	-	(0)	0.0%	-	-	
Administration	Total Other	662	1,056	241	359	1,229	501	2,819	14,746	(11,927)	19.1%	13,746	1,000	
40.9010	Capital Outlay:Computer/Off Eq	-	-	11,808	-	-	-	11,808	11,808	-	100.0%	-	11,808	
40.9350	Capital Outlay:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Administration	Total Capital Outlay	-	-	11,808	-	-	-	11,808	11,808	-	100.0%	-	11,808	
Administration	TOTAL EXPENSES	37,079	23,690	46,090	40,074	26,411	28,343	175,276	403,204	(227,929)	43.5%	390,597	12,608	

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
50.6000	Personnel:Salaries Full Time	71,055	50,067	51,292	52,874	54,037	49,029	274,318	702,483	(428,165)		39.0%	702,483	-
50.6005	Personnel:Salaries Part Time	2,241	1,692	1,566	1,485	2,769	2,280	9,264	34,305	(25,041)		27.0%	36,000	(1,695)
50.6007	Personnel:Dispatch Part Time	-	-	-	-	1,673	-	-	21,749	(21,749)		0.0%	21,749	-
50.6008	Personnel:Dispatch Full Time	16,393	9,747	11,210	10,687	9,328	9,966	58,003	121,263	(63,260)		47.8%	121,263	-
50.6009	Personnel:Dispatch Overtime	3,708	1,687	2,242	1,454	2,238	1,972	11,063	29,097	(18,034)		38.0%	29,097	-
50.6010	Personnel:Salaries X'ing Guard	780	975	658	402	975	792	3,608	9,750	(6,142)		37.0%	9,750	-
50.6020	Personnel:Salaries Overtime	10,396	8,495	3,642	4,594	6,888	7,736	34,863	89,541	(54,678)		38.9%	89,541	-
50.6025	Personnel:Salaries SickLeaveBB	-	-	9,941	-	-	-	9,941	14,018	(4,077)		70.9%	14,018	-
50.6035	Personnel:Training Pay	270	90	70	-	40	-	430	500	(70)		86.0%	500	-
50.6036	Personnel:Supplements	3,988	2,600	2,600	2,600	2,971	2,600	14,390	38,622	(24,232)		37.3%	38,622	-
50.6050	Personnel:Service Pay Longevit	-	5,915	-	-	-	-	5,915	6,110	(195)		96.8%	6,110	-
Police	Total Salaries & Wages	108,831	81,268	83,222	74,096	80,919	74,377	421,794	1,067,437	(645,643)		39.5%	1,069,132	(1,695)
50.6027	Personnel:Pre-Employment Screening	-	-	-	-	17	-	-	200	(200)		0.0%	200	-
50.6030	Personnel:FICA(SS) & Medicare	8,043	5,923	6,091	5,391	6,083	5,412	30,860	78,949	(48,089)		39.1%	79,079	(130)
50.6031	Personnel: SUTA Taxes	-	-	-	289	-	-	289	2,067	(1,778)		14.0%	2,067	-
50.6042	Personnel:Personnel:ER-Life/AD&D Ins	57	60	40	36	58	36	227	691	(464)		32.9%	691	-
50.6045	Personnel:TMRS	24,834	18,860	19,248	19,334	19,963	19,153	101,429	259,525	(158,096)		39.1%	259,525	-
50.6046	Personnel:ER LongTerm Disab	234	304	218	230	280	230	1,216	3,363	(2,147)		36.2%	3,363	-
50.6047	Personnel:Employee Health Ins	7,757	8,682	8,682	9,886	10,538	9,886	44,894	126,457	(81,563)		35.5%	126,457	-
50.6048	Personnel:HSA/HRA	690	774	774	841	734	841	3,920	8,810	(4,890)		44.5%	8,810	-
50.6049	Personnel:ER ShortTerm Disab	140	175	125	184	165	184	808	1,976	(1,168)		40.9%	1,976	-
Police	Total Taxes & Benefits	41,755	34,777	35,177	36,191	37,838	35,743	183,643	482,039	(298,395)		38.1%	482,168	(130)
50.6100	Training & Travel	14	261	-	-	1,733	-	275	20,800	(20,525)		1.3%	20,800	-
50.6105	Training:Personnel Firearms/Am	-	5,885	-	-	500	-	5,885	6,000	(116)		98.1%	6,000	-
50.6110	Training:Firearms/Range	1,572	-	-	-	183	-	1,572	2,200	(628)		71.5%	-	2,200
50.6115	Training:Licensure/Cont Ed	35	-	-	-	300	70	105	3,600	(3,495)		2.9%	3,600	-
50.6120	Training & Travel - Immunizati	-	-	-	-	42	-	-	500	(500)		0.0%	500	-
Police	Total Training & Travel	1,621	6,146	-	-	2,758	70	7,837	33,100	(25,263)		23.7%	30,900	2,200

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
50.6215	Mat/Supplies: Office Supplies	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.6230	Mat/Supplies: Office Equipment	-	-	-	29	100	-	29	1,200	(1,171)	2.4%	200	1,000	
50.6240	Mat/Supplies: Printing	-	-	172	-	48	-	172	575	(403)	30.0%	575	-	
50.6245	Mat/Supplies: Postage	14	-	-	-	-	-	14	-	14	0.0%	-	-	
50.6250	Mat/Supplies: PSO Supplies	-	20	-	-	83	-	20	1,000	(980)	2.0%	1,000	-	
50.6260	Mat/Sup:DWG Prisoner Food	-	100	-	-	63	-	100	750	(650)	13.3%	750	-	
50.6265	Mat/Supplies:Prisoner Supplies	-	31	-	-	83	-	31	1,000	(969)	3.1%	1,000	-	
50.6270	Mat/Supplies:Emergency Equip	-	1,522	-	2,070	1,664	913	4,505	19,970	(15,465)	22.6%	19,970	-	
50.6275	Mat/Supplies:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.6276	Mat/Supplies: Furnishings	-	-	-	-	8	-	-	90	(90)	0.0%	90	-	
50.6300	Mat/Supplies:Uniforms	35	-	526	532	1,083	2,092	3,185	13,000	(9,815)	24.5%	13,000	-	
50.6305	Mat/Supplies:Uniform Cleaning	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
50.6350	Mat/Supplies:Fuel	1,915	2,032	1,760	1,772	2,446	2,132	9,610	29,350	(19,740)	32.7%	29,350	-	
Police	Total Materials & Supplies	1,964	3,705	2,458	4,403	5,661	5,137	17,666	67,935	(50,269)	26.0%	66,935	1,000	
50.6510	Utilities:Telephone	173	173	173	172	175	173	865	2,100	(1,235)	41.2%	2,100	-	
50.6520	Utilities:Mobile Data Termin	363	363	363	361	380	363	1,815	4,560	(2,745)	39.8%	4,560	-	
50.6525	Utilities:Cable	34	35	35	35	34	35	174	403	(229)	43.2%	403	-	
Police	Total Utilities	570	571	571	569	589	572	2,854	7,063	(4,210)	40.4%	7,063	-	
50.6805	Maintenance:Vehicles	1,431	606	615	993	2,725	1,012	4,656	32,700	(28,044)	14.2%	32,700	-	
50.6812	Maintenance:Dispatch/Jail	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.6825	Maintenance:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.6830	Maintenance:Police Eqpt	-	-	410	-	133	-	410	1,600	(1,190)	25.6%	1,600	-	
Police	Total Maintenance	1,431	606	1,025	993	2,858	1,012	5,066	34,300	(29,234)	14.8%	34,300	-	
50.7015	Consultants:Legal-Regular	555	315	250	789	250	933	2,842	3,000	(158)	94.7%	3,000	-	
50.7095	Consultants:Other	360	90	350	-	625	240	1,040	7,500	(6,460)	13.9%	7,500	-	
Police	Total Consultants	915	405	600	789	875	1,173	3,882	10,500	(6,618)	37.0%	10,500	-	
50.7300	Contractual:Computer System	17,578	1,299	3,577	1,149	4,206	1,930	25,531	50,476	(24,945)	50.6%	50,476	-	
50.7310	Contractual:Arlington Air Time	588	588	588	588	588	588	2,940	7,056	(4,116)	41.7%	7,056	-	
50.7315	Contractual:Medical Director	-	-	-	2,000	-	-	2,000	2,000	-	100.0%	2,000	-	
50.7320	Contractual: Comm Radio	823	823	823	823	823	823	4,117	9,881	(5,764)	41.7%	9,881	-	
50.7505	Contractual:Liability Insur	4,734	-	-	4,734	-	-	9,468	21,000	(11,533)	45.1%	21,000	-	
50.7510	Contractual:Worker's Compens	6,010	-	-	6,010	-	-	12,020	31,614	(19,595)	38.0%	31,614	-	
Police	Total Contractual	29,732	2,710	4,988	15,304	5,618	3,341	56,075	122,027	(65,951)	46.0%	122,027	-	

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
50.8010	Other:Membership&Dues	336	-	112	-	62	-	448	747	(299)	60.0%	747	-	
50.8020	Other:Meetings	-	-	-	-	21	-	-	250	(250)	0.0%	250	-	
50.8021	Other: Annual Awards Banquet	-	62	-	-	-	-	62	2,000	(1,938)	3.1%	2,000	-	
50.8022	Other: Special Events	-	-	-	-	17	-	-	200	(200)	0.0%	200	-	
50.8070	Other:Miscellaneous	-	134	-	-	42	139	273	500	(227)	54.6%	500	-	
50.8072	Other:Radio T1 Line	169	169	169	169	169	169	846	2,031	(1,185)	41.7%	2,031	-	
50.8079	Other:Day with the Law	-	-	-	-	-	-	-	7,000	(7,000)	0.0%	7,000	-	
50.8083	Other:Veh Cap Lease-Int Exp	-	-	-	-	-	-	-	806	(806)	0.0%	806	-	
50.8084	Other:Vehicle Capital Lease	-	-	-	-	-	-	-	24,571	(24,571)	0.0%	24,571	-	
Police	Total Other	505	365	281	169	311	308	1,630	38,105	(36,475)	4.3%	38,105	-	
50.9010	Capital Outlay:Computer/Off Eq	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.9100	Capital Outlay:Police Vehicle	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.9105	Capital Outlay:Police Eqpt	-	-	-	-	-	-	-	-	-	0.0%	-	-	
50.9350	Capital Outlay:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Police	Total Capital Outlay	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Police	TOTAL EXPENSES	187,325	130,554	128,323	132,514	137,427	121,732	700,448	1,862,505	(1,162,058)	37.6%	1,861,130	1,375	
55.6000	Personnel:Salaries Full Time	1,716	1,608	1,679	1,679	1,786	1,232	7,914	23,224	(15,310)	34.1%	23,224	-	
55.6005	Personnel:Salaries Part Time	-	-	-	-	640	145	145	5,120	(4,975)	2.8%	-	5,120	
55.6007	Personnel:Dispatch Part Time	-	-	-	-	418	-	-	5,437	(5,437)	0.0%	5,437	-	
55.6008	Personnel:Dispatch Full Time	4,098	2,437	2,803	2,672	2,332	2,491	14,501	30,316	(15,815)	47.8%	30,316	-	
55.6009	Personnel:Dispatch Overtime	927	422	561	363	560	493	2,766	7,274	(4,508)	38.0%	7,274	-	
55.6020	Personnel:Salaries Overtime	37	-	-	-	73	78	115	952	(837)	12.0%	952	-	
55.6025	Personnel:Salaries SickLeaveBB	-	-	373	-	-	-	373	574	(201)	65.0%	574	-	
55.6032	Personel:Vol FireProgincentive	49	147	-	49	245	147	392	2,940	(2,548)	13.3%	2,940	-	
55.6036	Personnel:Supplements	9,660	6,503	6,503	6,503	7,918	6,503	35,674	102,929	(67,255)	34.7%	102,929	-	
55.6050	Personnel:Service Pay Longevit	-	230	-	-	-	-	230	291	(61)	79.1%	291	-	
Fire	Total Salaries & Wages	16,487	11,347	11,918	11,267	13,972	11,090	62,109	179,057	(116,948)	34.7%	173,937	5,120	
55.6027	Personnel:Pre-Employment Screening	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6030	Personnel:FICA(SS) & Medicare	1,228	830	880	828	1,022	807	4,572	13,045	(8,473)	35.0%	12,654	392	
55.6031	Personnel: SUTA Taxes	-	-	-	29	-	-	29	135	(106)	21.4%	135	-	
55.6042	Personnel:ER-Life/AD&D Ins	5	6	1	3	4	3	17	50	(33)	34.4%	50	-	
55.6045	Personnel:TMRS	3,472	2,365	2,517	2,622	2,907	2,524	13,499	37,797	(24,297)	35.7%	37,797	-	
55.6046	Personnel:ER LongTerm Disab	17	22	7	17	16	17	79	187	(108)	42.3%	187	-	
55.6047	Personnel:Employee Health Ins	113	344	344	395	446	395	1,591	5,347	(3,756)	29.7%	5,347	-	
55.6048	Personnel:HSA/HRA	(1)	20	20	22	-	22	84	-	84	0.0%	-	-	
55.6049	Personnel:ER ShortTerm Disab	10	14	4	14	9	14	55	113	(58)	48.9%	113	-	
Fire	Total Taxes & Benefits	4,843	3,601	3,773	3,929	4,405	3,781	19,927	56,674	(36,747)	35.2%	56,282	392	
55.6100	Training & Travel	-	315	-	3,140	591	-	3,455	7,090	(3,635)	48.7%	7,090	-	
55.6115	Training:Licensure/Cont Ed	1,234	-	64	-	1,417	-	1,298	17,000	(15,702)	7.6%	17,000	-	
55.6120	Training & Travel - Immunizati	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Fire	Total Training & Travel	1,234	315	64	3,140	2,008	-	4,753	24,090	(19,337)	19.7%	24,090	-	

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GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
55.6215	Mat/Supplies: Office Supplies	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6230	Mat/Supplies: Office Equipment	-	-	-	-	17	-	-	200	(200)	0.0%	50	150	
55.6240	Mat/Supplies: Printing	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6245	Mat/Supplies: Postage	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6250	Mat/Supplies: FF Supplies	61	6	-	2,059	217	289	2,415	2,600	(185)	92.9%	2,600	-	
55.6255	Mat/Supplies: Fire Recov Purch	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	-	
55.6270	Mat/Supplies:Emergency Equip	-	349	860	3,182	1,570	-	4,391	18,835	(14,444)	23.3%	18,835	-	
55.6275	Mat/Supplies:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6276	Mat/Supplies: Furnishings	-	-	-	-	8	-	-	90	(90)	0.0%	90	-	
55.6300	Mat/Supplies:Uniforms	-	-	108	758	2,600	-	866	31,200	(30,334)	2.8%	31,200	-	
55.6305	Mat/Supplies:Uniform Cleaning	-	-	-	-	542	-	-	6,500	(6,500)	0.0%	6,500	-	
55.6350	Mat/Supplies:Fuel	105	109	75	177	346	339	804	4,149	(3,345)	19.4%	4,149	-	
Fire	Total Materials & Supplies	166	464	1,043	6,176	5,381	628	8,477	64,574	(56,097)	13.1%	64,424	150	
55.6510	Utilities:Telephone	74	74	74	74	75	74	370	900	(530)	41.2%	900	-	
55.6520	Utilities:Mobile Data Termin	19	19	19	19	20	19	96	240	(144)	39.8%	240	-	
55.6525	Utilities:Cable	34	35	35	35	34	35	174	403	(229)	43.2%	403	-	
Fire	Total Utilities	127	128	128	128	129	129	640	1,543	(903)	41.5%	1,543	-	
55.6805	Maintenance:Vehicles	308	-	54	3,231	2,083	399	3,992	25,000	(21,008)	16.0%	25,000	-	
55.6810	Maintenance:Blgs/Ground/Park	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6825	Maintenance:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.6831	Maintenance:FF Equipment	-	-	-	-	417	-	-	5,000	(5,000)	0.0%	5,000	-	
Fire	Total Maintenance	308	-	54	3,231	2,500	399	3,992	30,000	(26,008)	13.3%	30,000	-	
55.7015	Consultants:Legal-Regular	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
55.7095	Consultants:Other	-	-	-	-	-	-	-	-	-	0.0%	-	-	
Fire	Total Consultants	-	-	-	-	42	-	-	500	(500)	0.0%	500	-	
55.7300	Contractual:Computer System	575	796	575	575	750	2,443	4,964	9,004	(4,041)	55.1%	9,004	-	
55.7310	Contractual:Arlington Air Time	588	588	588	588	588	588	2,940	7,056	(4,116)	41.7%	7,056	-	
55.7315	Contractual:Medical Director	-	-	-	2,000	-	-	2,000	2,000	-	100.0%	2,000	-	
55.7320	Contractual:Comm Radio	823	823	823	823	823	823	4,117	9,881	(5,764)	41.7%	9,881	-	
55.7505	Contractual:Liability Insur	635	-	-	4,042	-	-	4,677	2,555	2,122	183.1%	2,555	-	
55.7510	Contractual:Worker's Compens	570	-	-	570	-	-	1,139	2,170	(1,031)	52.5%	2,170	-	
Fire	Total Contractual	3,191	2,207	1,986	8,598	2,162	3,854	19,836	32,666	(12,829)	60.7%	32,666	-	
55.8010	Other:Membership&Dues	3,450	-	-	-	739	650	4,100	8,862	(4,762)	46.3%	8,862	-	
55.8020	Other:Meetings	-	-	-	-	21	-	-	250	(250)	0.0%	250	-	
55.8022	Other: Annual Awards Banquet	-	62	-	-	-	-	62	2,000	(1,938)	3.1%	2,000	-	
55.8070	Other:Miscellaneous	-	-	-	-	8	112	112	100	12	112.1%	100	-	
55.8072	Other:Radio T1 Line	169	169	169	169	169	169	846	2,031	(1,185)	41.7%	2,031	-	
55.8082	Other:FireRecoveryEquipPurchas	-	-	-	-	100	-	-	1,200	(1,200)	0.0%	1,200	-	
55.8087	Other:Capital Lease-Fire Truck	-	-	-	51,825	-	-	51,825	51,133	692	101.4%	51,133	-	
55.8088	Other:Cap Lease Fire Truck Int	-	-	-	4,111	-	-	4,111	4,995	(884)	82.3%	4,995	-	
Fire	Total Other	3,619	231	169	56,105	1,037	931	61,056	70,571	(9,515)	86.5%	70,571	-	

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual							
55.9010	Capital Outlay:Computer/Off Eq	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.9020	Capital Outlay:Fire Truck	-	-	-	-	-	-	-	-	-	0.0%	-	-	
55.9350	Capital Outlay:Equipment	-	-	-	-	-	-	-	10,000	(10,000)	0.0%	10,000	-	
Fire	Total Capital Outlay	-	-	-	-	-	-	-	10,000	(10,000)	0.0%	10,000	-	
Fire	TOTAL EXPENSES	29,975	18,294	19,137	92,573	31,634	20,812	180,791	469,674	(288,884)	38.5%	464,013	5,662	
60.6000	Personnel:Salaries-Full Time	5,392	3,777	3,804	3,807	3,730	3,834	20,613	48,484	(27,871)	42.5%	48,484	-	
60.6005	Personnel:Salaries-Part Time	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6020	Personnel:Salaries-Overtime	161	185	200	110	131	100	756	1,697	(941)	44.5%	1,697	-	
60.6025	Personnel:Salaries-Sick Leave	-	-	457	-	-	-	457	475	(18)	99.1%	475	-	
60.6036	Personnel:Supplements	469	319	319	319	406	362	1,786	5,274	(3,488)	33.9%	5,274	-	
60.6050	Personnel:Service Pay-Longevit	-	198	-	-	-	-	198	198	-	100.0%	198	-	
Public Works	Total Salaries & Wages	6,021	4,479	4,779	4,236	4,266	4,295	23,810	56,128	(32,318)	42.4%	56,128	-	
60.6027	Personnel:Employment Screening	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6030	Personnel:FICA(SS)&Medicare	432	312	335	290	320	255	1,623	4,153	(2,530)	39.1%	4,153	-	
60.6031	Personnel: SUTA Taxes	-	-	-	-	-	-	-	99	(99)	0.0%	99	-	
60.6042	Personnel:ER-Life/AD&D Ins	3	3	3	3	4	2	15	43	(28)	35.4%	43	-	
60.6045	Personnel:TMRS	1,272	946	1,009	990	985	860	5,077	12,801	(7,724)	39.7%	12,801	-	
60.6046	Personnel:ER-LongTerm Disab	12	14	13	17	16	13	69	188	(119)	36.9%	188	-	
60.6047	Personnel:Employee Health Ins	783	783	783	1,268	970	963	4,581	11,645	(7,064)	39.3%	11,645	-	
60.6048	Personnel:Health Savings Acct	34	34	34	76	36	76	254	430	(176)	59.0%	430	-	
60.6049	Personnel:ER-ShortTerm Disab	8	9	8	13	10	11	50	117	(67)	42.5%	117	-	
Public Works	Total Taxes & Benefits	2,544	2,102	2,187	2,657	2,340	2,180	11,670	29,477	(17,807)	39.6%	29,477	-	
60.6100	Training & Travel	-	-	-	-	21	-	-	250	(250)	0.0%	250	-	
20.6101	Training: Animal Control	-	-	-	-	88	-	-	1,050	(1,050)	0.0%	1,050	-	
Public Works	Total Training & Travel	-	-	-	-	108	-	-	1,300	(1,300)	0.0%	1,300	-	
60.6215	Mat/Supplies: Office Supplies	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6230	Mat/Supplies: Office Eqpt	-	-	-	-	4	-	-	50	(50)	0.0%	50	-	
60.6240	Mat/Supplies: Printing	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6245	Mat/Supplies: Postage	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6275	Mat/Supplies: Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6276	Mat/Supplies: Furnishings	566	-	-	-	54	-	566	650	(84)	87.0%	650	-	
60.6300	Mat/Supplies: Uniforms	111	127	190	-	164	40	468	1,968	(1,500)	23.8%	1,968	-	
60.6310	Mat/Supplies: Animal Control	-	-	-	-	40	-	-	380	(380)	0.0%	480	(100)	
60.6350	Mat/Supplies: Fuel	396	320	221	253	272	292	1,483	3,267	(1,784)	45.4%	3,267	-	
60.6360	Mat/Supplies: Fuel Mowing Equ	-	-	-	-	-	-	-	-	-	0.0%	-	-	
60.6400	Mat/Supplies: Tools&Supplies	63	294	-	86	194	133	577	2,330	(1,754)	24.7%	2,330	-	
60.6410	Maintenance:Weed & Pest Cont	-	-	-	44	6	-	44	69	(25)	63.7%	69	-	
60.6415	Mat/Supplies: Stormwater	-	-	-	-	88	-	-	1,060	(1,060)	0.0%	1,060	-	
Public Works	Total Materials & Supplies	1,136	741	411	383	823	465	3,136	9,773	(6,637)	32.1%	9,873	(100)	

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03/11/2021

GENERAL FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD Actual	Amended Budget	Over/(Under) Budget	41.67% % of Budget	Original Budget	Amended Budget vs Original Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual						
60.6500	Utilities:Electricity	2,202	2,197	2,201	2,189	2,107	2,050	10,838	25,284	(14,446)	42.9%	25,284	-
60.6510	Utilities:Telephone	74	74	74	74	75	74	370	900	(530)	41.2%	900	-
60.6520	Utilities:Mobile Data Termin	56	57	57	57	60	57	285	720	(435)	39.5%	720	-
Public Works	Total Utilities	2,332	2,328	2,332	2,320	2,242	2,181	11,493	26,904	(15,411)	42.7%	26,904	-
60.6805	Maintenance:Vehicles	21	5	129	617	403	5	777	4,840	(4,063)	16.1%	4,840	-
60.6810	Maintenance:Blgs/Ground/Park	20	950	1,577	-	1,000	-	2,547	12,000	(9,453)	21.2%	12,000	-
60.6815	Maintenance:Office Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-
60.6825	Maintenance:Equipment	-	-	1,012	-	208	235	1,246	2,500	(1,254)	49.9%	2,500	-
60.6835	Maintenance:Streets	-	75	-	-	83	-	75	1,000	(925)	7.5%	1,000	-
60.6840	Maintenance:Traffic Control	940	-	-	87	83	-	1,027	1,100	(73)	93.4%	1,000	100
60.6845	Maintenance:Storm Drainage	-	-	-	-	417	-	-	5,000	(5,000)	0.0%	5,000	-
Public Works	Total Maintenance	981	1,030	2,717	704	2,195	240	5,673	26,440	(20,767)	21.5%	26,340	100
60.7015	Consultants:Legal-Regular	-	-	-	849	83	591	1,440	1,000	440	144.0%	1,000	-
60.7030	Consultants:Engineer-Regular	-	-	350	388	42	-	738	500	238	147.5%	500	-
60.7031	Consultants:Engineer-SWMP	-	-	-	-	142	-	-	1,700	(1,700)	0.0%	1,700	-
Public Works	Total Consultants	-	-	350	1,236	267	591	2,178	3,200	(1,023)	68.0%	3,200	-
60.7215	Contractual:Filing Fees	-	-	100	-	-	-	100	-	100	0.0%	-	-
60.7300	Contractual:Computer System	529	-	-	-	-	-	529	22	507	2415.5%	22	-
60.7415	Contractual:Contract Labor	-	-	-	-	-	-	-	-	-	0.0%	-	-
60.7420	Contractual:Animal Control Vet	-	150	-	-	83	75	225	1,000	(775)	22.5%	1,000	0
60.7505	Contractual:Liability Insur	419	-	-	419	-	-	837	1,860	(1,022)	45.0%	1,860	-
60.7510	Contractual:Worker's Compensat	185	-	-	185	-	-	371	1,654	(1,283)	22.4%	1,654	-
60.7600	Contractual:Refuse Collection	-	-	-	-	-	-	-	1,600	(1,600)	0.0%	1,600	-
Public Works	Total Contractual	1,133	150	100	604	83	75	2,062	6,136	(4,074)	33.6%	6,136	0
60.8010	Other:Membership&Dues	-	-	-	-	-	-	-	-	-	0.0%	-	-
60.8020	Other:Meetings	-	-	-	-	-	-	-	-	-	0.0%	-	-
60.8028	Other: Cell Phone Reimbursement	-	-	-	-	-	-	-	-	-	0.0%	-	-
60.8070	Other:Miscellaneous	-	-	-	-	8	-	-	100	(100)	0.0%	100	-
Public Works	Total Other	-	-	-	-	8	-	-	100	(100)	0.0%	100	-
60.9010	Capital Outlay:Computer/Off Eq	-	-	-	-	-	-	-	-	-	0.0%	-	-
60.9350	Capital Outlay:Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	-
Public Works	Total Capital Outlay	-	-	-	-	-	-	-	-	-	0.0%	-	-
Public Works		14,147	10,830	12,877	12,140	12,332	10,028	60,022	159,459	(99,437)	37.6%	159,459	0
00.9700	Transfer Out to Reserve	9,425	9,648	8,927	12,172	5,000	12,407	52,580	60,000	(7,420)	87.6%	60,000	-
00.9700	Transfer Out	-	-	-	-	-	-	-	10,000	(10,000)	0.0%	10,000	-
00.9700	Transfer Out to Fire Truck Fund	-	-	-	-	-	-	-	-	-	0.0%	-	-
	Other Financing Uses	9,425	9,648	8,927	12,172	5,000	12,407	52,580	70,000	(17,420)	75.1%	70,000	-
	TOTAL EXPENSES	315,307	222,379	246,596	318,718	244,016	225,152	1,328,152	3,370,700	(2,042,548)	39.4%	3,350,081	20,619
	Revenue Over/(Under) Expenditures	(117,576)	48,360	709,890	252,120	(2,193)	37,111	929,904	7,066	922,839		2,494	4,572

Oil & Gas Reserve Fund	Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
YTD Ending February 28, 2021	BUDGET	YTD	BUDGET	YTD
Other Revenue	\$ 2,507	\$ 227	\$ (2,281)	9.0%
Other Financing Sources	\$ 60,000	\$ 52,580	\$ (7,420)	87.6%
TOTAL REVENUES	\$ 62,507	\$ 52,806	\$ (9,701)	84.5%
Other Financing Uses	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures \$ 62,507 \$ 52,806 \$ (9,701)

Oil & Gas Reserve Fund	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2019-20	FY 2019-20	% OF BUDGET
Month Ending February 28, 2021	BUDGET	FEB	FEB
Other Revenue	\$ 205	\$ 31	15.0%
Other Financing Sources	\$ 5,000	\$ 12,407	248.1%
TOTAL REVENUES	\$ 5,205	\$ 12,438	239.0%
Other Financing Uses	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures \$ 5,205 \$ 12,438

111-OIL GAS RESERVE FUND

										41.67%	
OIL & GAS RESERVE		OCT	NOV	DEC	JAN	FEB		YTD	Original Budget	Ovr/(Under) Budget	% of Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual			
00.4800	Other Rev:Interest Investment	57	48	48	42	205	31	227	2,507	(2,281)	9.0%
Total Other Revenue		57	48	48	42	205	31	227	2,507	(2,281)	9.0%
00.4900	Transfer In	9,425	9,648	8,927	12,172	5,000	12,407	52,580	60,000	(7,420)	87.6%
Other Financing Sources		9,425	9,648	8,927	12,172	5,000	12,407	52,580	60,000	(7,420)	87.6%
00.8100	Issuance Cost Expense	-	-	-	-	-	-	-	-	-	0.0%
Total Issuance Cost		-	-	-	-	-	-	-	-	-	0.0%
00.9700	Transfer Out	-	-	-	-	-	-	-	-	-	0.0%
Other Financing Uses		-	-	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE		9,483	9,696	8,975	12,215	5,205	12,438	52,806	62,507	(9,701)	

115 - COURT SECURITY FUND

03/11/2021

COURT SECURITY FUND	Year to Date				
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVER/(UNDER)	% OF BUDGET	
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD	YTD
Fines & Fees	\$ 7,800	\$ 3,522	\$ (4,278)	45.2%	
Other Revenue	\$ 240	\$ 158	\$ (82)	65.7%	
TOTAL REVENUES	\$ 8,040	\$ 3,680	\$ (4,360)	45.8%	
Salary & Wages	\$ 2,218	\$ -	\$ (2,218)	0.0%	
Taxes & Benefits	\$ 164	\$ -	\$ (164)	0.0%	
Training & Travel	\$ 625	\$ -	\$ (625)	0.0%	
Materials & Supplies	\$ 1,500	\$ -	\$ (1,500)	0.0%	
Other	\$ -	\$ -	\$ -	0.0%	
Capital	\$ -	\$ -	\$ -	0.0%	
TOTAL EXPENDITURES	\$ 4,507	\$ -	\$ (4,507)	0.0%	

Revenue Over/(Under) Expenditures	\$ 3,533	\$ 3,680	\$ 147
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COURT SECURITY FUND	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Fines & Fees	\$ 650	\$ 455	70.0%
Other Revenue	\$ 20	\$ 2	11.0%
TOTAL REVENUES	\$ 670	\$ 457	68.2%
Salary & Wages	\$ 171	\$ -	0.0%
Taxes & Benefits	\$ 13	\$ -	0.0%
Training & Travel	\$ 52	\$ -	0.0%
Materials & Supplies	\$ -	\$ -	0.0%
Other	\$ -	\$ -	0.0%
Capital	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 235	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$ 435	\$ 457
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115 - COURT SECURITY FUND

115-Court Security Fund Details											41.67%
		OCT	NOV	DEC	JAN	FEB		YTD	Original Budget	Over/ (Under)	
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual		Budget	% of Budget
00.4220	Municipal Court: Fees-Court	1,005	916	679	467	650	455	3,522	7,800	(4,278)	45.2%
Total Fines & Fees		1,005	916	679	467	650	455	3,522	7,800	(4,278)	45.2%
00.4800	Other Rev:Interest on Invest	47	13	43	52	20	2	158	240	(82)	65.7%
Total Other Revenue		47	13	43	52	20	2	158	240	(82)	65.7%
TOTAL REVENUE		1,053	929	722	519	670	457	3,680	8,040	(4,360)	45.8%
50.6000	Personl:SalariesFull/PartTime	-	-	-	-	171	-	-	2,218	(2,218)	0.0%
50.6020	Personnel:Salaries Overtime	-	-	-	-	-	-	-	-	-	0.0%
50.6036	Personnel:Supplements	-	-	-	-	-	-	-	-	-	0.0%
Total Salary & Wages		-	-	-	-	171	-	-	2,218	(2,218)	0.0%
50.6030	Personnel:FICA(SS) & MediCare	-	-	-	-	13	-	-	164	(164)	0.0%
Total Taxes & Benefits		-	-	-	-	13	-	-	164	(164)	0.0%
50.6100	Training & Travel	-	-	-	-	52	-	-	625	(625)	0.0%
Total Travel & Training		-	-	-	-	52	-	-	625	(625)	0.0%
50.6220	Mat/Supplies - Court Security	-	-	-	-	-	-	-	-	-	0.0%
50.6270	Mat/Supplies:Emergency Eqpt	-	-	-	-	-	-	-	-	-	0.0%
50.6300	Mat/Supplies:Uniforms	-	-	-	-	-	-	-	1,500	(1,500)	0.0%
Total Materials & Supplies		-	-	-	-	-	-	-	1,500	(1,500)	0.0%
50.8070	Other - Miscellaneous	-	-	-	-	-	-	-	-	-	0.0%
Total Other		-	-	-	-	-	-	-	-	-	0.0%
50.9350	Capital Outlay:Equipment	-	-	-	-	-	-	-	-	-	0.0%
Total Capital		-	-	-	-	-	-	-	-	-	0.0%
TOTAL EXPENSES		-	-	-	-	235	-	-	4,507	(4,507)	0.0%
Revenue Over/(Under) Expenditures		1,053	929	722	519	435	457	3,680	3,533		

COURT AUTOMATION FUND		Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)		FY 2020-21	FY 2020-21	OVER/(UNDER)	% OF BUDGET
YTD Ending February 28, 2021		BUDGET	YTD	BUDGET	YTD
Fines & Fees	\$	10,800	\$ 3,155	\$ (7,645)	29.2%
Other Revenue	\$	1,200	\$ 678	\$ (522)	56.5%
TOTAL REVENUES	\$	12,000	\$ 3,833	\$ (8,167)	31.9%
Training & Travel	\$	-	\$ -	\$ -	0.0%
Materials & Supplies	\$	5,530	\$ -	\$ (5,530)	0.0%
Consultants	\$	-	\$ -	\$ -	0.0%
Contractual	\$	11,756	\$ 9,167	\$ (2,590)	78.0%
Other	\$	-	\$ -	\$ -	0.0%
Capital Outlay	\$	-	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$	17,286	\$ 9,167	\$ (8,120)	53.0%

Revenue Over/(Under) Expenditures \$ (5,286) \$ (5,333)

COURT AUTOMATION FUND		CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)		FY 2020-21	FY 2020-21	% OF BUDGET
Month Ending February 28, 2021		BUDGET	FEB	FEB
Fines & Fees	\$	900	\$ 438	48.7%
Other Revenue	\$	100	\$ 9	8.6%
TOTAL REVENUES	\$	1,000	\$ 447	44.7%
Training & Travel	\$	-	\$ -	0.0%
Materials & Supplies	\$	-	\$ -	0.0%
Consultants	\$	-	\$ -	0.0%
Contractual	\$	980	\$ 44	4.5%
Other	\$	-	\$ -	0.0%
Capital Outlay	\$	-	\$ -	0.0%
TOTAL EXPENDITURES	\$	980	\$ 44	4.5%

Revenue Over/(Under) Expenditures \$ 20 \$ 403

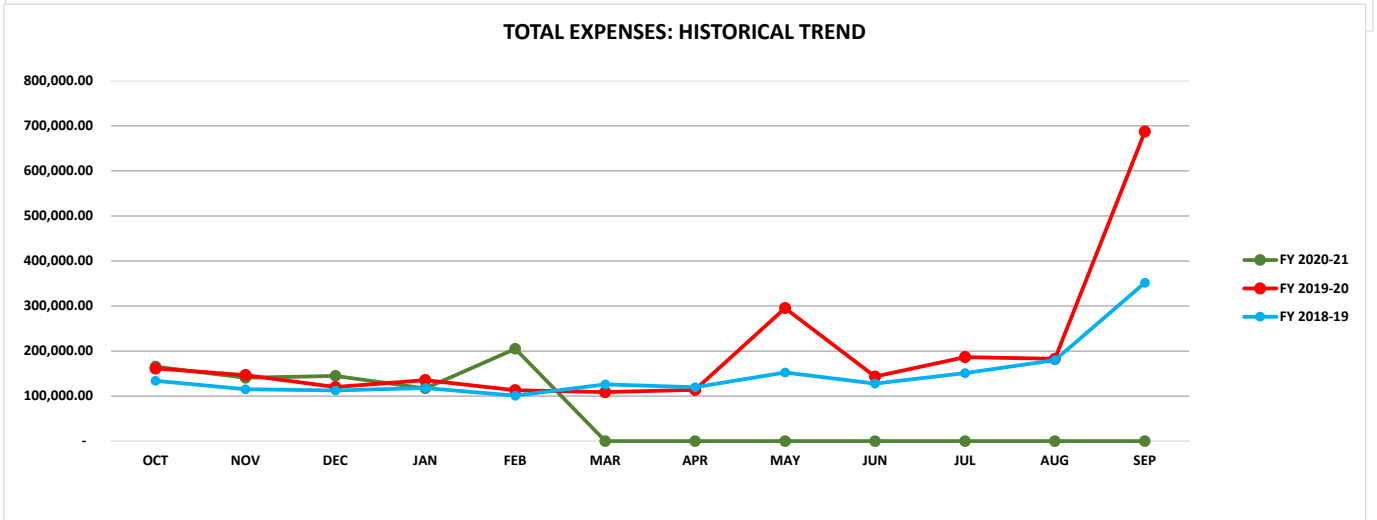
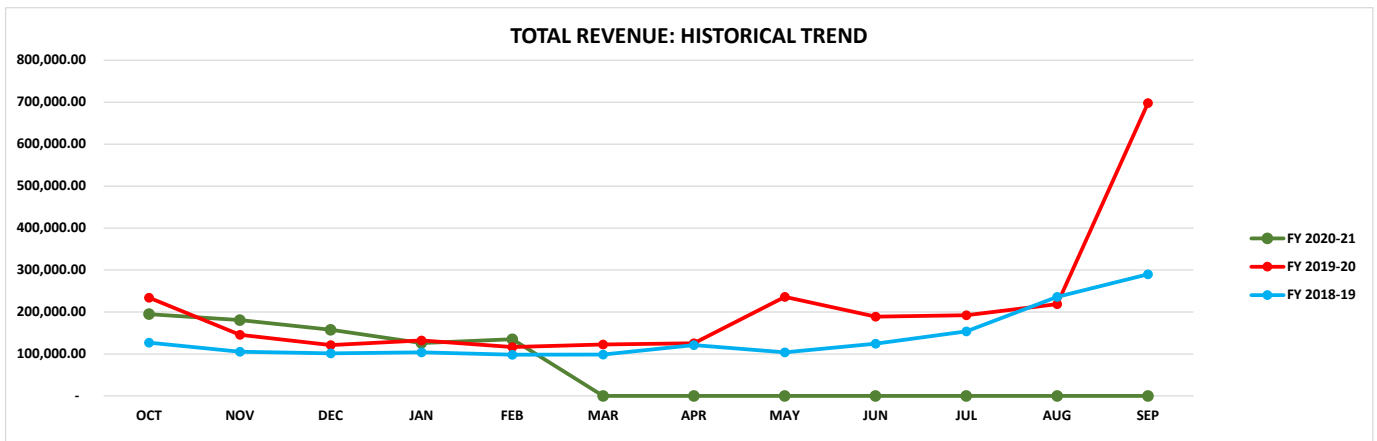
118 - COURT AUTOMATION FUND

COURT AUTOMATION FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original	Over/(Under)	41.67%
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Budget	Budget	% of Budget
00.4230	Municipal Court: Fees-Court	871	802	590	454	900	438	3,155	10,800	(7,645)	29.2%
Total Fines & Fees		871	802	590	454	900	438	3,155	10,800	(7,645)	29.2%
00.4800	Other Rev:Interest in Invest	218	59	187	206	100	9	678	1,200	(522)	56.5%
00.4897	Other Rev:Grant CARES Act	-	-	-	-	-	-	-	-	-	0.0%
Total Other Revenue		218	59	187	206	100	9	678	1,200	(522)	56.5%
TOTAL REVENUE		1,089	861	777	659	1,000	447	3,833	12,000	(8,167)	31.9%
30.6100	Training & Travel	-	-	-	-	-	-	-	-	-	0.0%
Total Training & Travel		-	-	-	-	-	-	-	-	-	0.0%
30.6215	Mat/Supplies: Office/Computer	-	-	-	-	-	-	-	-	-	0.0%
30.6225	Mat/Supplies: Court Automation	-	-	-	-	-	-	-	2,250	(2,250)	0.0%
30.6230	Mat/Supplies: Office Equipment	-	-	-	-	-	-	-	3,280	(3,280)	0.0%
Total Materials & Supplies		-	-	-	-	-	-	-	5,530	(5,530)	0.0%
30.7040	Consultants: Computer Softwar	-	-	-	-	-	-	-	-	-	0.0%
Total Consultants		-	-	-	-	-	-	-	-	-	0.0%
30.7300	Contractual: Computer System	283	44	8,753	44	980	44	9,167	11,756	(2,590)	78.0%
Total Contractual		283	44	8,753	44	980	44	9,167	11,756	(2,590)	78.0%
30.8070	Other: Miscellaneous	-	-	-	-	-	-	-	-	-	0.0%
Total Other		-	-	-	-	-	-	-	-	-	0.0%
30.9010	Capital Outlay:Computer/Off Eq	-	-	-	-	-	-	-	-	-	0.0%
30.9030	Capital Outlay:Court Equipment	-	-	-	-	-	-	-	-	-	0.0%
Total Capital Outlay		-	-	-	-	-	-	-	-	-	0.0%
TOTAL EXPENSES		283	44	8,753	44	980	44	9,167	17,286	(8,120)	53.0%
Revenue Over/(Under) Expenditures		807	818	(7,976)	616	20	403	(5,333)	(5,286)		

Enterprise Fund	Year to Date					
	FY 2020-21		OVER/(UNDER)		FY 2019-20	FY 2018-19
	BUDGET	YTD	BUDGET	YTD	YTD	YTD
BUDGET VS. ACTUAL REPORT (BAR)						
<i>YTD Ending February 28, 2021</i>						
Water/Sewer Sales & Fees	\$ 1,706,898	\$ 696,442	\$ (1,010,457)	40.8%	\$ 659,618	\$ 464,938
Charges for Service	\$ 188,654	\$ 78,203	\$ (110,451)	41.5%	\$ 78,165	\$ 70,498
Other Revenue	\$ 37,081	\$ 19,690	\$ (17,391)	53.1%	\$ 11,555	\$ 30
Other Financing Sources	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL REVENUES	\$ 1,932,633	\$ 794,334	\$ (1,138,299)	41.1%	\$ 749,338	\$ 535,466

Salary & Wages	\$ 271,827	\$ 118,638	\$ (153,189)	43.6%	\$ 108,576	\$ 93,325
Taxes & Benefits	\$ 126,487	\$ 52,249	\$ (74,238)	41.3%	\$ 44,176	\$ 39,256
Training & Travel	\$ 7,179	\$ 1,844	\$ (5,335)	25.7%	\$ 309	\$ 1,027
Materials & Supplies	\$ 51,406	\$ 8,690	\$ (42,715)	16.9%	\$ 5,325	\$ 17,594
Utilities	\$ 15,238	\$ 8,632	\$ (6,606)	56.6%	\$ 6,001	\$ 12,972
Maintenance	\$ 47,169	\$ 4,677	\$ (42,492)	9.9%	\$ 33,341	\$ 6,305
Consultants	\$ 10,600	\$ 5,077	\$ (5,523)	47.9%	\$ 6,740	\$ 3,725
Contractual	\$ 1,067,513	\$ 421,365	\$ (646,148)	39.5%	\$ 419,193	\$ 376,778
Debt	\$ 91,843	\$ 93,565	\$ 1,722	101.9%	\$ -	\$ -
Other	\$ 280,979	\$ 50,035	\$ (230,944)	17.8%	\$ 47,733	\$ 29,733
Capital Outlay	\$ 7,872	\$ 7,872	\$ -	100.0%	\$ 4,673	\$ -
Transfer Out	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,978,112	\$ 772,645	\$ (1,205,468)	39.1%	\$ 676,067	\$ 580,715

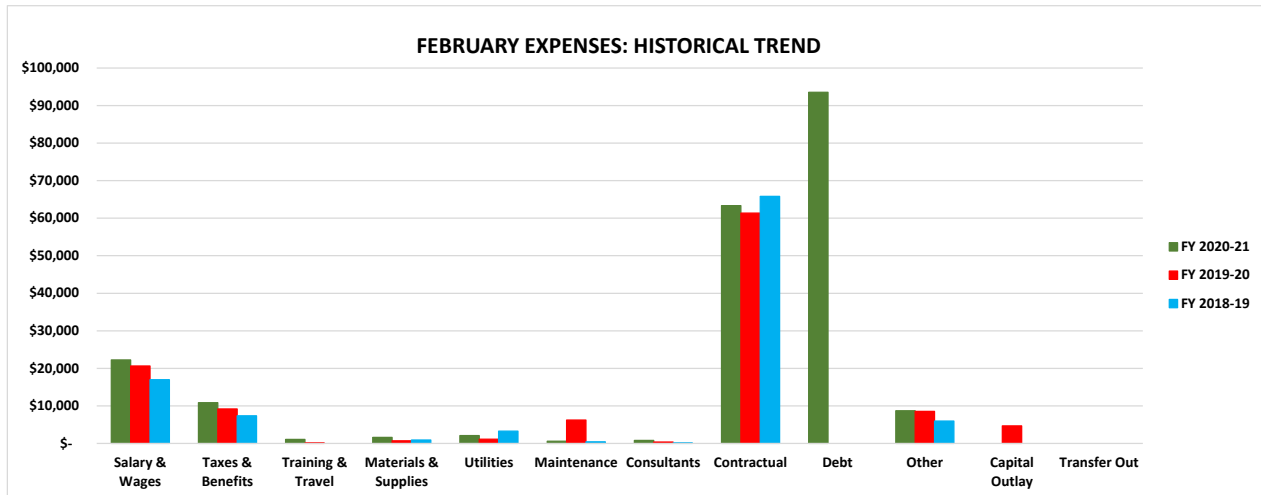
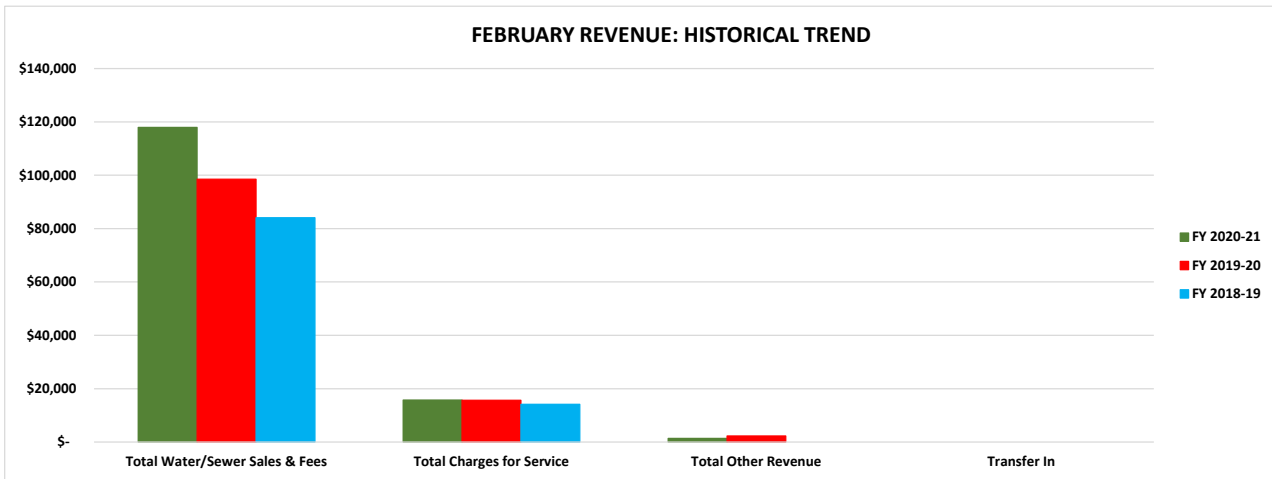
Revenue Over/(Under) Expenditures	\$ (45,479)	\$ 21,690	\$ 67,169	\$ 73,271	\$ (45,249)
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Enterprise Fund	CURRENT MONTH				
	BUDGET VS. ACTUAL REPORT (BAR)				
	FY 2020-21	FY 2020-21	% OF BUDGET	FY 2019-20	FY 2018-19
Month Ending February 28, 2021	BUDGET	FEB	FEB	FEB	FEB
Total Water/Sewer Sales & Fees	\$ 97,981	\$ 117,941	120.4%	\$ 98,528	\$ 84,109
Total Charges for Service	\$ 15,721	\$ 15,738	100.1%	\$ 15,683	\$ 14,144
Total Other Revenue	\$ 1,239	\$ 1,345	108.5%	\$ 2,277	\$ -
Transfer In	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL REVENUES	\$ 114,942	\$ 135,024	117.5%	\$ 116,488	\$ 98,253

Salary & Wages	\$ 20,598	\$ 22,242	108.0%	\$ 20,609	\$ 16,997
Taxes & Benefits	\$ 9,939	\$ 10,829	109.0%	\$ 9,207	\$ 7,363
Training & Travel	\$ 598	\$ 1,085	181.3%	\$ 112	\$ -
Materials & Supplies	\$ 4,284	\$ 1,610	37.6%	\$ 679	\$ 937
Utilities	\$ 1,279	\$ 2,068	161.7%	\$ 1,139	\$ 3,278
Maintenance	\$ 3,447	\$ 594	17.2%	\$ 6,226	\$ 435
Consultants	\$ 333	\$ 806	241.9%	\$ 376	\$ 125
Contractual	\$ 56,392	\$ 63,359	112.4%	\$ 61,360	\$ 65,801
Debt	\$ 93,565	\$ 93,565	100.0%	\$ -	\$ -
Other	\$ 9,665	\$ 8,682	89.8%	\$ 8,516	\$ 5,989
Capital Outlay	\$ -	\$ -	0.0%	\$ 4,673	\$ -
Transfer Out	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL EXPENDITURES	\$ 200,100	\$ 204,840	102.4%	\$ 112,897	\$ 100,925

Revenue Over/(Under) Expenditures \$ (85,158) \$ (69,817) \$ 3,590 \$ (2,671)



120 - ENTERPRISE FUND

ENTERPRISE FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Amended Budget	Over/(Under) Budget	41.67%	% of Budget	Original Budget	Original Budget vs Amended Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual						
00.4300	Water Sales: Billed	116,621	103,986	78,129	61,463	54,520	67,681	427,881	1,081,723	(653,843)		39.6%	1,081,723	\$ -
00.4305	Sewer Sales: Billed	59,314	58,782	52,684	46,164	43,261	50,082	267,027	621,645	(354,618)		43.0%	621,645	\$ -
00.4315	Permits & Fees:Connection Fees	175	46	86	149	200	178	634	2,400	(1,766)		26.4%	2,400	\$ -
00.4318	Permits & Fees:Sewer Tap Fee	-	130	-	-	-	-	130	130	-		100.0%	130	\$ -
00.4320	Permits & Fees:Meter & Tap Fee	-	405	365	-	-	-	770	1,000	(230)		77.0%	1,000	\$ -
Total Water/Sewer Sales & Fees		176,110	163,350	131,265	107,776	97,981	117,941	696,442	1,706,898	(1,010,457)		40.8%	1,706,898	\$ -
00.4465	Chrg for Serv:Refuse Collectio	14,717	14,735	14,754	14,804	14,849	14,870	73,880	178,190	(104,310)		41.5%	178,190	\$ -
00.4470	Chrg for Serv:Haz Waste Collection Fee	862	864	865	864	872	868	4,323	10,464	(6,141)		41.3%	10,464	\$ -
Total Charges for Service		15,579	15,599	15,619	15,668	15,721	15,738	78,203	188,654	(110,451)		41.5%	188,654	\$ -
00.4800	Other Rev:Int from Investments	262	109	356	484	50	19	1,230	600	630		205.0%	600	\$ -
00.4805	Other Rev:Delinquent Charge	2,629	1,352	1,398	2,042	980	1,113	8,533	17,069	(8,536)		50.0%	17,069	\$ -
00.4810	Other Rev:Cellular Tower Lease	-	-	-	-	-	-	-	16,896	(16,896)		0.0%	16,896	\$ -
00.4815	Other Rev:Online Payment Fees	211	192	213	232	165	210	1,058	1,980	(922)		53.4%	1,980	\$ -
00.4816	Other Rev: Sales Tax Discount	3	3	3	3	3	3	14	36	(22)		39.4%	36	\$ -
00.4820	Other Rev: Eqpt Damage Reimburs	-	-	-	-	42	-	-	500	(500)		0.0%	500	\$ -
00.4897	Other Rev: Grant Cares Act	-	-	8,824	-	-	-	8,824	-	8,824		0.0%	-	\$ -
00.4890	Other Rev: Miscellaneous	-	30	-	-	-	-	30	-	30		0.0%	-	\$ -
00.4895	Other Rev: Contributed Capital	-	-	-	-	-	-	-	-	-		0.0%	-	\$ -
Total Other Revenue		3,104	1,686	10,795	2,760	1,239	1,345	19,690	37,081	(17,391)		53.1%	37,081	\$ -
00.4900	Transfer In	-	-	-	-	-	-	-	-	-		0.0%	-	\$ -
00.4955	Lease Proceeds	-	-	-	-	-	-	-	-	-		0.0%	-	\$ -
00.4960	Proceeds from Sale	-	-	-	-	-	-	-	-	-		0.0%	-	\$ -
00.4970	Liability Forgiveness	-	-	-	-	-	-	-	-	-		0.0%	-	\$ -
Total Other Financing Sources		-	-	-	-	-	-	-	-	-		0.0%	-	\$ -
TOTAL REVENUES		194,793	180,635	157,679	126,204	114,942	135,024	794,334	1,932,633	(1,138,299)		41.1%	1,932,633	\$ -
40.6000	Personnel:Salaries Full Time	27,008	18,431	18,507	18,510	18,340	18,540	100,996	238,425	(137,429)		42.4%	238,425	\$ -
40.6005	Personnel:Salaries Part Time	-	-	51	85	-	64	200	-	200		0.0%	-	\$ -
40.6015	Personnel:Salaries Standby	1,127	759	759	759	761	759	4,161	9,887	(5,727)		42.1%	9,887	\$ -
40.6020	Personnel:Salaries Overtime	501	343	425	202	340	1,723	3,194	4,423	(1,229)		72.2%	4,423	\$ -
40.6025	Personnel:Salaries Sick Leave	-	-	2,786	-	-	-	2,786	3,087	(300)		90.3%	3,087	\$ -
40.6036	Personnel:Supplements	1,714	1,157	1,157	1,157	1,157	1,157	6,340	15,036	(8,696)		42.2%	15,036	\$ -
40.6050	Personnel:Service Pay-Longevit	-	961	-	-	-	-	961	969	(8)		99.2%	969	\$ -
Total Salary & Wages		30,349	21,650	23,685	20,712	20,598	22,242	118,638	271,827	(153,189)		43.6%	271,827	\$ -

120 - ENTERPRISE FUND

ENTERPRISE FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Amended Budget	Over/(Under) Budget	41.67%	Original Budget	Original Budget vs Amended Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual			% of Budget		
40.6027	Personnel: Pre-Employment Screening	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.6030	Personnel:FICA(SS) & MediCare	2,206	1,538	1,693	1,453	1,547	1,630	8,520	20,115	(11,596)	42.4%	20,115	\$ -
40.6031	Personnel: SUTA Taxes	-	-	-	-	-	-	-	407	(407)	0.0%	407	\$ -
40.6042	Personnel:ER-Life/AD&D Ins	14	14	14	10	15	9	63	178	(115)	35.4%	178	\$ -
40.6045	Personnel:TMRS	6,410	4,572	4,991	4,917	4,769	5,472	26,363	61,997	(35,634)	42.5%	61,997	\$ -
40.6046	Personnel:ER Long Term Disab	64	71	68	64	71	61	328	848	(520)	38.7%	848	\$ -
40.6047	Personnel:Employee Health Ins	2,792	2,792	2,792	3,454	3,196	3,207	15,038	38,349	(23,311)	39.2%	38,349	\$ -
40.6048	Personnel:HSA/HRA	286	286	286	470	302	405	1,733	3,625	(1,893)	47.8%	3,625	\$ -
40.6049	Personnel:ER Short Term Disab	36	39	37	48	39	46	205	468	(262)	43.9%	468	\$ -
40.6099	Personnel:TMRS OPED Supplemental Exp	-	-	-	-	-	-	-	500	(500)	0.0%	500	\$ -
Total Taxes & Benefits		11,807	9,313	9,882	10,417	9,939	10,829	52,249	126,487	(74,238)	41.3%	126,487	\$ -
40.6100	Training & Travel	425	150	-	185	598	1,085	1,844	7,179	(5,335)	25.7%	7,179	\$ -
Total Training & Travel		425	150	-	185	598	1,085	1,844	7,179	(5,335)	25.7%	7,179	\$ -
40.6205	Mat/Supplies: Legal Notices	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.6215	Mat/Supplies: Office Supplies	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.6230	Mat/Supplies: Office Equipmen	477	-	-	-	4	-	477	50	427	955.0%	(400)	\$ 450
40.6235	Mat/Supplies: Records Mgmt	-	-	-	-	67	-	-	800	(800)	0.0%	800	\$ -
40.6240	Mat/Supplies: Printing	384	384	383	383	398	383	1,918	4,780	(2,862)	40.1%	4,780	\$ -
40.6245	Mat/Supplies: Postage	442	439	438	438	475	484	2,242	5,700	(3,458)	39.3%	5,700	\$ -
40.6250	Mat/Supplies: Water Systems	75	-	-	-	2,543	250	325	30,520	(30,195)	1.1%	30,520	\$ -
40.6275	Mat/Supplies: Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.6276	Mat/Supplies: Furnishings	566	-	-	-	54	-	566	650	(84)	87.0%	650	\$ -
40.6300	Mat/Supplies: Uniforms	111	127	360	-	203	40	638	2,438	(1,800)	26.2%	2,438	\$ -
40.6350	Mat/Supplies: Fuel	91	210	123	197	177	237	858	2,124	(1,266)	40.4%	2,124	\$ -
40.6355	Mat/Supplies: Fuel-W/S Equipm	-	-	-	-	42	-	-	500	(500)	0.0%	500	\$ -
40.6400	Mat/Supplies: Tools & Supplies	126	301	-	-	140	216	643	1,675	(1,032)	38.4%	1,675	\$ -
40.6410	Mat/Supplies: Weed & Pest Control	-	-	-	-	6	-	-	69	(69)	0.0%	69	\$ -
40.6450	Mat/Supplies: Testing Supplies	-	-	1,024	-	175	-	1,024	2,100	(1,076)	48.8%	2,100	\$ -
Total Materials & Supplies		2,273	1,460	2,329	1,018	4,284	1,610	8,690	51,406	(42,715)	16.9%	50,956	\$ 450
40.6500	Utilities:Electricity	1,708	1,788	1,202	1,167	1,099	1,892	7,758	13,078	(5,320)	59.3%	13,078	\$ -
40.6510	Utilities:Telephone	99	99	99	99	100	99	494	1,200	(706)	41.2%	1,200	\$ -
40.6520	Utilities:Mobile Data Terminal	75	77	77	76	80	77	380	960	(580)	39.6%	960	\$ -
Total Utilities		1,881	1,963	1,378	1,342	1,279	2,068	8,632	15,238	(6,606)	56.6%	15,238	\$ -
40.6805	Maintenance:Vehicles	4	5	129	617	403	5	759	4,840	(4,081)	15.7%	4,840	\$ -
40.6810	Maintenance:Blgs/Ground/Park	20	-	-	-	-	-	20	-	20	0.0%	-	\$ -
40.6815	Maintenance:Office Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.6825	Maintenance:Equipment	-	-	1,012	-	208	235	1,246	2,500	(1,254)	49.9%	2,500	\$ -
40.6900	Maintenance:Water Tank	-	-	-	-	-	-	-	5,800	(5,800)	0.0%	5,800	\$ -
40.6905	Maintenance:Water Pumps/Motors	-	-	2,201	-	586	-	2,201	7,029	(4,828)	31.3%	7,029	\$ -
40.6910	Maintenance:Water Distribution	-	45	-	51	2,083	354	450	25,000	(24,550)	1.8%	25,000	\$ -
40.6915	Maintenance:Meter & Serv Lines	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.6925	Maintenance:Sewer Collection	-	-	-	-	167	-	-	2,000	(2,000)	0.0%	2,000	\$ -
Total Maintenance		24	50	3,342	668	3,447	594	4,677	47,169	(42,492)	9.9%	47,169	\$ -

120 - ENTERPRISE FUND

ENTERPRISE FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Amended Budget	Over/(Under) Budget	41.67%	Original Budget	Original Budget vs Amended Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual			% of Budget		
40.7015	Consultants:Legal-Regular	54	-	108	710	250	806	1,677	3,000	(1,323)	55.9%	3,000	\$ -
40.7025	Consultants: Auditor	-	-	-	3,400	-	-	3,400	6,600	(3,200)	51.5%	6,600	\$ -
40.7030	Consultants:Engineer-Regular	-	-	-	-	83	-	-	1,000	(1,000)	0.0%	1,000	\$ -
40.7095	Consultants:Other	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
Total Consultants		54	-	108	4,110	333	806	5,077	10,600	(5,523)	47.9%	10,600	\$ -
40.7225	Contractual:Credit Card Proces	1,343	991	1,192	962	818	752	5,240	9,812	(4,572)	53.4%	9,812	\$ -
40.7226	Contractual:Call Notification Fees	4	-	13	-	5	-	17	85	(68)	20.4%	85	\$ -
40.7300	Contractual:Computer System	1,431	137	7,124	193	1,392	989	9,873	16,709	(6,836)	59.1%	16,709	\$ -
40.7415	Contractual:Contract Labor	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.7505	Contractual:Liability Insur	774	-	-	774	-	-	1,549	2,804	(1,255)	55.2%	2,804	\$ -
40.7510	Contractual:Worker's Compens	371	-	-	371	-	-	742	3,033	(2,291)	24.5%	3,033	\$ -
40.7600	Contractual:Refuse Collectio	13,304	13,321	13,368	13,383	13,452	13,383	66,759	166,191	(99,432)	40.2%	166,191	\$ -
40.7601	Contractual:Haz Waste Collection	770	769	770	769	776	773	3,850	9,418	(5,567)	40.9%	9,418	\$ -
40.7605	Contractual:Water System Fee	-	2,587	-	-	-	-	2,587	2,587	-	100.0%	2,587	\$ -
40.7615	Contractual:Sewer Treatment	33,163	32,778	28,246	22,720	21,445	26,425	143,332	356,438	(213,107)	40.2%	356,438	\$ -
40.7650	Contractual:Water Purchase	57,024	46,399	33,947	28,560	18,443	20,664	186,594	499,016	(312,422)	37.4%	499,016	\$ -
40.7655	Contractual:Water Testing	74	254	60	60	60	374	822	1,420	(598)	57.9%	1,420	\$ -
Total Contractual		108,256	97,237	84,720	67,793	56,392	63,359	421,365	1,067,513	(646,148)	39.5%	1,067,513	\$ -
40.7834	Capital Lease: Principal Expense	-	-	-	-	78,863	78,863	78,863	78,863	-	100.0%	78,863	\$ -
40.7835	Capital Lease: Interest Expense	-	-	-	-	14,702	14,702	14,702	12,980	1,722	113.3%	12,980	\$ -
Total Debt		-	-	-	-	93,565	93,565	93,565	91,843	1,722	101.9%	91,843	\$ -
40.8005	W/S Cost Recovery Fee	5,500	5,500	5,500	5,500	5,500	5,500	27,500	66,000	(38,500)	41.7%	66,000	\$ -
40.8006	W/S Overhead Cost Recovery Fee	4,851	3,185	5,992	5,166	3,891	2,826	22,019	46,689	(24,670)	47.2%	46,689	\$ -
40.8010	Other:Membership &Dues	-	-	-	-	20	-	-	240	(240)	0.0%	240	\$ -
40.8020	Other:Meetings	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.8025	Other:Miileage Reimbursement	-	-	-	17	4	-	17	50	(33)	34.9%	50	\$ -
40.8028	OtherLCell Phone Reimbursement	25	25	25	25	25	25	125	300	(175)	41.7%	300	\$ -
40.8030	Other:Northern Trinity GWCD	-	-	-	-	167	-	-	2,000	(2,000)	0.0%	2,000	\$ -
40.8040	Other:Bank Charges	-	-	-	42	-	30	72	-	72	0.0%	-	\$ -
40.8060	Other:Depreciation Exp	-	-	-	-	-	-	-	165,000	(165,000)	0.0%	13,750	\$ 151,250
40.8070	Other:Miscellaneous	-	-	-	-	8	301	301	100	201	301.0%	151,258	\$ (151,158)
40.8085	Other: Interest on Cash Deficit	-	-	-	-	50	-	-	600	(600)	0.0%	142	\$ 458
40.8100	Other:Cash-Short/Over	-	-	-	-	-	-	-	-	-	0.0%	550	\$ (550)
Total Other		10,376	8,710	11,517	10,750	9,665	8,682	50,035	280,979	(230,944)	17.8%	280,979	\$ 0
40.9010	Capital Outlay-Computer/Off Eq	-	-	7,872	-	-	-	7,872	7,872	-	100.0%	-	\$ 7,872
40.9100	Capital Outlay - Vehicles	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.9200	Capital Outlay - Water System	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.9205	Capital Outlay - Sewer System	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
40.9350	Capital Outlay - Equipment	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
Total Capital Outlay		-	-	7,872	-	-	-	7,872	7,872	-	100.0%	-	\$ 7,872
00.9700	Transfer Out	-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
Total Transfer Out		-	-	-	-	-	-	-	-	-	0.0%	-	\$ -
TOTAL EXPENSES		165,446	140,533	144,831	116,994	200,100	204,840	772,645	1,978,112	(1,205,468)	39.1%	1,969,790	\$ 8,322
Revenue Over/(Under) Expenditures		29,347	40,101	12,848	9,210	(85,158)	(69,817)	21,690	(45,479)			(37,158)	(8,322)

130 - PARK FUND

03/11/2021

Park Fund	Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVER/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	YTD	YTD
Other Revenue	\$ 21	\$ 4	\$ (16)	20.7%
TOTAL REVENUES	\$ 21	\$ 4	\$ (16)	20.7%
Other Expenses	\$ -	\$ -	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$ 21	\$ 4	\$ (16)
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Park Fund	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Other Revenue	\$ 2	\$ 1	46.2%
TOTAL REVENUES	\$ 2	\$ 1	46.2%
Other Expenses	\$ -	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$ 2	\$ 1
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130 - PARK FUND

PARK FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original	Ovr/(Under)	41.67%
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Budget	Budget	% of Budget
00.4800	Other Revenue: Int from Investm	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 4	21	\$ (16)	20.7%
00.4890	Other Revenue: Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Other Revenue		\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 4	21	\$ (16)	20.7%
40.8070	Other: Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Other Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
40.9700	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Revenue Over/(Under) Expenditures		\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 4	21		

CIP FUND-CAPITAL CDBG	Year to Date				
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET	
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD	
Other Revenue	\$ -	\$ -	\$ -	0.0%	
Other Financing Sources	\$ -	\$ 1,713	\$ 1,713	0.0%	
TOTAL REVENUES	\$ -	\$ 1,713	\$ 1,713	0.0%	
CDBG Projects	\$ -	\$ 1,713	\$ 1,713	0.0%	
Transfer Out	\$ -	\$ -	\$ -	0.0%	
TOTAL EXPENDITURES	\$ -	\$ 1,713	\$ 1,713	0.0%	

Revenue Over/(Under) Expenditures \$ - \$ - \$ -

CIP FUND-CAPITAL CDBG	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Other Revenue	\$ -	\$ -	0.0%
Other Financing Sources	\$ -	\$ 813	0.0%
TOTAL REVENUES	\$ -	\$ 813	0.0%
CDBG Projects	\$ -	\$ -	0.0%
Transfer Out	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures \$ - \$ 813

140 - CIP FUND-CAPITAL CDBG

											41.67%
CIP FUND CDBG DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original Budget	Ovr/(Under)	
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual		Budget	% of Budget
00.4895	Other Rev:Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.4900	Transfer In	\$ -	\$ -	\$ 375	\$ 525	\$ -	\$ 813	\$ 1,713	\$ -	\$ 1,713	0.0%
Total Other Financing Sources		\$ -	\$ -	\$ 375	\$ 525	\$ -	\$ 813	\$ 1,713	\$ -	\$ 1,713	0.0%
TOTAL REVENUE		\$ -	\$ -	\$ 375	\$ 525	\$ -	\$ 813	\$ 1,713	\$ -	\$ 1,713	0.0%
00.6605	CDBG Projects	\$ -	\$ 375	\$ 525	\$ 813	\$ -	\$ -	\$ 1,713	\$ -	\$ 1,713	0.0%
Total Capital Projects		\$ -	\$ 375	\$ 525	\$ 813	\$ -	\$ -	\$ 1,713	\$ -	\$ 1,713	0.0%
00.8100	Issuance Cost Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Issuance Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.9700	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ -	\$ 375	\$ 525	\$ 813	\$ -	\$ -	\$ 1,713	\$ -	\$ 1,713	0.0%
Revenue Over/(Under) Expenditures		\$ -	\$ (375)	\$ (150)	\$ (288)	\$ -	\$ 813	\$ -	\$ -		

141 - CIP FUND -STREETS

03/11/2021

CIP FUND-Streets	<i>Year to Date</i>				
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET	
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD	
Other Revenue	\$ -	\$ 20	\$ 20	0.0%	
TOTAL REVENUES	\$ -	\$ 20	\$ 20	0.0%	
Projects	\$ -	\$ -	\$ -	0.0%	
Transfer Out	\$ 85,719	\$ 82,710	\$ (3,009)	96.5%	
TOTAL EXPENDITURES	\$ 85,719	\$ 82,710	\$ (3,009)	96.5%	

Revenue Over/(Under) Expenditures \$ (85,719) \$ (82,690)

CIP FUND-Streets	<i>CURRENT MONTH</i>		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Other Revenue	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	0.0%
Projects	\$ -	\$ -	0.0%
Transfer Out	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures \$ - \$ -

Note: Funding Source was recorded in 2017 from the 2017 Bond proceeds

141 CIP FUND - STREETS

141 CIP FUND-Streets											41.67%
Account Number	Account Description	OCT Actual	NOV Actual	DEC Actual	JAN Actual	FEB Budget Actual		YTD Actual	Original Budget	Ovr/(Under) Amended Budget	% of Budget
00.4800	Other Revenue:GO 2017 Interest	\$ 8	\$ 6	\$ 4	\$ 2	\$ -	\$ -	\$ 20	\$ -	\$ 20	0.0%
Total Other Revenue		\$ 8	\$ 6	\$ 4	\$ 2	\$ -	\$ -	\$ 20	\$ -	\$ 20	0.0%
TOTAL REVENUE		\$ 8	\$ 6	\$ 4	\$ 2	\$ -	\$ -	\$ 20	\$ -	\$ 20	0.0%
00.6602	Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.9700	Transfer Out	\$ -	\$ 20,878	\$ 20,027	\$ 41,805	\$ -	\$ -	\$ 82,710	\$ 85,719	\$ (3,009)	96.5%
Total Transfer Out		\$ -	\$ 20,878	\$ 20,027	\$ 41,805	\$ -	\$ -	\$ 82,710	\$ 85,719	\$ (3,009)	96.5%
TOTAL EXPENSES		\$ -	\$ 20,878	\$ 20,027	\$ 41,805	\$ -	\$ -	\$ 82,710	\$ 85,719	\$ (3,009)	96.5%
Revenue Over/(Under) Expenditures		\$ 8	\$ (20,871)	\$ (20,024)	\$ (41,804)	\$ -	\$ -	\$ (82,690)	\$ (85,719)		

142 - CIP FUND-City Hall

03/11/2021

CIP FUND-City Hall	Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD
Other Revenue	\$ 1,641	\$ 440	\$ (1,201)	26.8%
TOTAL REVENUES	\$ 1,641	\$ 440	\$ (1,201)	26.8%
Projects	\$ 1,427,710	\$ 543,839	\$ (883,871)	38.1%
Other Financing Uses	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,427,710	\$ 543,839	\$ (883,871)	38.1%

Revenue Over/(Under) Expenditures \$ (1,426,069) \$ (543,399)

CIP FUND-City Hall	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Other Revenue	\$ 168	\$ 30	18.0%
TOTAL REVENUES	\$ 168	\$ 30	18.0%
Projects	\$ 150,000	\$ 299,780	199.9%
Other Financing Uses	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 150,000	\$ 299,780	199.9%

Revenue Over/(Under) Expenditures \$ (149,832) \$ (299,750)

Note: Funding Source was recorded in 2017 from the 2017 Bond proceeds

142 CIP FUND-City Hall

CIP FUND-City Hall Details		OCT	NOV	DEC	JAN	FEB		YTD	Original	Ovr/(Under)	41.67%
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Budget	Budget	% of Budget
00.4800	Other Revenue:GO 2017 Interest	\$ 157	\$ 114	\$ 77	\$ 62	\$ 168	\$ 30	\$ 440	1,641	\$ (1,201)	26.8%
Total Other Revenue		\$ 157	\$ 114	\$ 77	\$ 62	\$ 168	\$ 30	\$ 440	1,641	\$ (1,201)	26.8%
TOTAL REVENUE		\$ 157	\$ 114	\$ 77	\$ 62	\$ 168	\$ 30	\$ 440	1,641	\$ (1,201)	26.8%
00.6602	City Hall	\$ 2,350	\$ 137,383	\$ 95,682	\$ 8,644	\$ 150,000	\$ 299,780	\$ 543,839	1,427,710	\$ (883,871)	38.1%
00.6603	Old City Hall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Projects		\$ 2,350	\$ 137,383	\$ 95,682	\$ 8,644	\$ 150,000	\$ 299,780	\$ 543,839	1,427,710	\$ (883,871)	38.1%
00.9700	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Other Financing Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
TOTAL EXPENSES		\$ 2,350	\$ 137,383	\$ 95,682	\$ 8,644	\$ 150,000	\$ 299,780	\$ 543,839	1,427,710	\$ (883,871)	38.1%

Revenue Over/(Under) Expenditures	\$ (2,193)	\$ (137,269)	\$ (95,605)	\$ (8,582)	\$ (149,832)	\$ (299,750)	\$ (543,399)	(1,426,069)
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143 - Street Sales Tax Fund

03/11/2021

Street Sales Tax Fund	Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD
Taxes	\$ 118,601	\$ 55,380	\$ (63,221)	46.7%
Other Revenue	\$ 1,016	\$ 383,088	\$ 382,072	37699.6%
Other Financing Sources	\$ 85,719	\$ 82,335	\$ (3,384)	96.1%
TOTAL REVENUES	\$ 205,336	\$ 520,803	\$ 315,468	253.6%
Maintenance	\$ 40,000	\$ -	\$ (40,000)	0.0%
Capital Outlay	\$ 170,993	\$ 547,403	\$ 376,410	320.1%
Other Financing Uses	\$ -	\$ 1,338	\$ 1,338	0.0%
TOTAL EXPENDITURES	\$ 210,993	\$ 548,740	\$ 337,747	260.1%

Revenue Over/(Under) Expenditures \$ (5,657) \$ (27,937) \$ (22,280)

Street Sales Tax Fund	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Taxes	\$ 13,722	\$ 14,621	106.6%
Other Revenue	\$ 74	\$ 382,995	517351.2%
Other Financing Sources	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 13,796	\$ 397,616	2882.2%
Maintenance	\$ -	\$ -	0.0%
Capital Outlay	\$ -	\$ 385,434	0.0%
Other Financing Uses	\$ -	\$ 813	0.0%
TOTAL EXPENDITURES	\$ -	\$ 386,246	0.0%

Revenue Over/(Under) Expenditures \$ 13,796 \$ 11,370

143 - Street Sales Tax Fund

											41.67%		
Street Sales Tax Fund		OCT	NOV	DEC	JAN	FEB		YTD		Ovr/(Under)			Amended Budget vs
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Amended Budget	Budget	% of Budget	Original Budget	Original Budget
00.4025	Taxes - Sales Tax -Economic	\$ 8,773	\$ 11,569	\$ 10,139	\$ 10,278	\$ 13,722	\$ 14,621	\$ 55,380	118,601	\$ (63,221)	46.7%	118,601	-
Total Taxes		\$ 8,773	\$ 11,569	\$ 10,139	\$ 10,278	\$ 13,722	\$ 14,621	\$ 55,380	118,601	\$ (63,221)	46.7%	\$ 118,601	\$ -
00.4800	Other Rev:Interest on Invest	\$ 26	\$ 23	\$ 23	\$ 21	\$ 74	\$ 11	\$ 104	1,016	\$ (913)	10.2%	\$ 1,016	-
00.4895	Other Rev:Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,985	\$ 382,985	-	\$ 382,985	0.0%	\$ -	-
Total Other Revenue		\$ 26	\$ 23	\$ 23	\$ 21	\$ 74	\$ 382,995	\$ 383,088	1,016	\$ 382,072	37699.6%	\$ 1,016	\$ -
00.4900	Transfer-In	\$ -	\$ 20,878	\$ 19,652	\$ 41,805	\$ -	\$ -	\$ 82,335	85,719	\$ (3,384)	96.1%	\$ 1	85,718
Total Other Financing Sources		\$ -	\$ 20,878	\$ 19,652	\$ 41,805	\$ -	\$ -	\$ 82,335	85,719	\$ (3,384)	96.1%	\$ 1	\$ 85,718
TOTAL REVENUE		\$ 8,799	\$ 32,469	\$ 29,814	\$ 52,104	\$ 13,796	\$ 397,616	\$ 520,803	205,336	\$ 315,468	253.6%	\$ 119,618	\$ 85,718
00.6836	Maintenance: Cracked Sealing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ (40,000)	0.0%	\$ 40,000	-
TOTAL Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ (40,000)	0.0%	\$ 40,000	\$ -
40.9350	Capital Outlay: Street Project	\$ 3,205	\$ 22,653	\$ 55,291	\$ 80,821	\$ -	\$ 385,434	\$ 547,403	170,993	\$ 376,410	320.1%	\$ 170,993	-
TOTAL CAPITAL OUTLAY		\$ 3,205	\$ 22,653	\$ 55,291	\$ 80,821	\$ -	\$ 385,434	\$ 547,403	170,993	\$ 376,410	320.1%	\$ 170,993	\$ -
40.9700	Transfer-Out	\$ -	\$ -	\$ -	\$ 525	\$ -	\$ 813	\$ 1,338	-	\$ 1,338	0.0%	\$ -	-
TOTAL FINANCING USES		\$ -	\$ -	\$ -	\$ 525	\$ -	\$ 813	\$ 1,338	-	\$ 1,338	0.0%	\$ -	\$ -
TOTAL EXPENSES		\$ 3,205	\$ 22,653	\$ 55,291	\$ 81,346	\$ -	\$ 386,246	\$ 548,740	\$ 210,993	\$ 337,747	260.1%	\$ 210,993	\$ -
Revenue Over/(Under) Expenditures		\$ 5,594	\$ 9,816	\$ (25,476)	\$ (29,241)	\$ 13,796	\$ 11,370	\$ (27,937)	\$ (5,657)			\$ (91,375)	\$ 85,718

145 - GRANT FUND

03/11/2021

GRANT FUND	Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD
Grant Revenue	\$ 1,500	\$ 1,283	\$ (217)	85.5%
TOTAL REVENUES	\$ 1,500	\$ 1,283	\$ (217)	85.5%
Materials & Supplies	\$ 1,500	\$ 1,630	\$ 130	108.7%
TOTAL EXPENDITURES	\$ 1,500	\$ 1,630	\$ 130	108.7%

Revenue Over/(Under) Expenditures	\$	-	\$	(347)	\$	(347)
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GRANT FUND	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Grant Revenue	\$ 1,500	\$ 1,283	85.5%
TOTAL REVENUES	\$ 1,500	\$ 1,283	85.5%
Materials & Supplies	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$	1,500	\$	1,283
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145 - GRANT FUND

03/11/2021

GRANT FUND DETAILS		OCT	NOV	DEC	JAN	FEB		TOTAL		Over/(Under)	41.67%
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Actual	Budget	% of Budget
00.4884	Grant TC911 InterOperat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.4885	Grant TC911 Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.4886	Grant Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.4889	Grant Fire Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.4890	Grant TX A&M Forest Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.4898	GrantLEOSE LawEnforceOffStanEd	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,283	\$ 1,500	\$ 1,283	\$ (217)	85.5%
Total Grant Revenue		\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,283	\$ 1,500	\$ 1,283	\$ (217)	85.5%
00.6204	Grant TC911 InterOperat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.6205	Grant TC911 Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.6206	Grant Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
00.6208	GrantLEOSE LawEnforceOffStanEd	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 300	\$ (1,200)	20.0%
00.6209	Grant Fire Dept	\$ -	\$ -	\$ -	\$ 1,330	\$ -	\$ -	\$ -	\$ 1,330	\$ 1,330	0.0%
00.6210	Grant TX A&M Forest Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Materials & Supplies		\$ 300	\$ -	\$ -	\$ 1,330	\$ -	\$ -	\$ 1,500	\$ 1,630	\$ 130	108.7%

Revenue Over/(Under) Expenditures	\$ (300)	\$ -	\$ -	\$ (1,330)	\$ 1,500	\$ 1,283	\$ -	\$ (347)
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150 - DEBT SERVICE FUND

03/11/2021

DEBT SERVICE FUND	Year to Date			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD
Taxes	\$ 306,609	\$ 289,092	\$ (17,518)	94.3%
Other Revenue	\$ 2,923	\$ 299	\$ (2,624)	10.2%
TOTAL REVENUES	\$ 309,533	\$ 289,391	\$ (20,142)	93.5%
Debt Service	\$ 304,788	\$ 162,794	\$ (141,994)	53.4%
Other	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 304,788	\$ 162,794	\$ (141,994)	53.4%

Revenue Over/(Under) Expenditures \$ 4,745 \$ 126,597

DEBT SERVICE FUND	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Taxes	\$ 20,872	\$ 26,202	125.5%
Other Revenue	\$ 267	\$ 13	4.8%
TOTAL REVENUES	\$ 21,139	\$ 26,215	124.0%
Debt Service	\$ -	\$ -	0.0%
Other	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures \$ 21,139 \$ 26,215

150 - DEBT SERVICE FUND

DEBT FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original	Ovr/(Under)	41.67%
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Budget	Budget	% of Budget
00.4000	Taxes: Property-I&S Curr Year	\$ 15,489	\$ 28,263	\$ 138,646	\$ 80,491	\$ 20,872	\$ 26,202	\$ 289,092	306,609	\$ (17,518)	94.3%
00.4005	Taxes: Property-I&S Prior Year	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	-	\$ -	0.0%
Total Taxes		\$ 15,489	\$ 28,263	\$ 138,646	\$ 80,491	\$ 20,872	\$ 26,202	\$ 289,092	306,609	\$ (17,518)	94.3%
00.4800	Other Revenue-Int from Investm	\$ 21	\$ 19	\$ 165	\$ 81	\$ 267	\$ 13	\$ 299	2,923	\$ (2,624)	10.2%
Total Other Revenue		\$ 21	\$ 19	\$ 165	\$ 81	\$ 267	\$ 13	\$ 299	2,923	\$ (2,624)	10.2%
TOTAL REVENUE		\$ 15,510	\$ 28,282	\$ 138,811	\$ 80,572	\$ 21,139	\$ 26,215	\$ 289,391	309,533	\$ (20,142)	93.5%
40.7838	C.O. 2014 Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60,000	\$ (60,000)	0.0%
40.7839	C.O. 2014 Interest Expense	\$ -	\$ -	\$ -	\$ 25,813	\$ -	\$ -	\$ 25,813	51,625	\$ (25,813)	50.0%
40.7840	G.O. 2017 Principal	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000	80,000	\$ -	100.0%
40.7841	G.O. 2017 Interest Expense	\$ -	\$ -	\$ -	\$ 56,981	\$ -	\$ -	\$ 56,981	113,163	\$ (56,181)	50.4%
Total Debt Service		\$ -	\$ -	\$ -	\$ 162,794	\$ -	\$ -	\$ 162,794	304,788	\$ (141,994)	53.4%
40.8100	Debt Related Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
40.8110	Bond Refunding-Escrow Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ 162,794	\$ -	\$ -	\$ 162,794	304,788	(141,994)	53.4%
Revenue Over/(Under) Expenditures		\$ 15,510	\$ 28,282	\$ 138,811	\$ (82,221)	\$ 21,139	\$ 26,215	\$ 126,597	4,745	\$ 121,852	

180 - PRFDC FUND

03/11/2021

Parks & Rec. Facilities Development Corp (PRFDC) Fund	Year to Date			
	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
	BUDGET	YTD	BUDGET	YTD
BUDGET VS. ACTUAL REPORT (BAR)				
<i>YTD Ending February 28, 2021</i>				
Taxes	\$ 118,601	\$ 55,380	\$ (63,221)	46.7%
Other Revenue	\$ 4,200	\$ 1,587	\$ (2,613)	37.8%
Other Financing Sources	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 122,801	\$ 56,967	\$ (65,834)	46.4%
Salary & Wages	\$ 32,813	\$ 12,043	\$ (20,770)	36.7%
Taxes & Benefits	\$ 12,179	\$ 4,929	\$ (7,249)	40.5%
Training	\$ 175	\$ 165	\$ (10)	94.3%
Materials & Supplies	\$ 2,747	\$ 862	\$ (1,885)	31.4%
Utilities	\$ 5,669	\$ 2,182	\$ (3,487)	38.5%
Maintenance	\$ 10,100	\$ 2,018	\$ (8,082)	20.0%
Consultants	\$ 12,000	\$ 4,049	\$ (7,951)	33.7%
Contractual	\$ 5,677	\$ 1,013	\$ (4,663)	17.8%
Other	\$ 8,065	\$ 182	\$ (7,883)	2.3%
Capital Outlay	\$ 27,180	\$ -	\$ (27,180)	0.0%
Transfer Out	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 116,604	\$ 27,444	\$ (89,161)	23.5%

Revenue Over/(Under) Expenditures \$ 6,196 \$ 29,523 \$ 23,327

Parks & Rec. Facilities Development Corp (PRFDC) Fund	CURRENT MONTH		
	FY 2020-21	FY 2020-21	% OF BUDGET
	BUDGET	FEB	FEB
BUDGET VS. ACTUAL REPORT (BAR)			
<i>Month Ending February 28, 2021</i>			
Taxes	\$ 13,722	\$ 14,621	106.6%
Other Revenue	\$ 350	\$ 202	57.8%
Other Sources	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 14,072	\$ 14,823	105.3%
Salary & Wages	\$ 2,502	\$ 2,178	87.1%
Taxes & Benefits	\$ 959	\$ 865	90.2%
Training	\$ 15	\$ -	0.0%
Materials & Supplies	\$ 229	\$ 181	79.0%
Utilities	\$ 400	\$ 327	81.9%
Maintenance	\$ 842	\$ 171	20.3%
Consultants	\$ 1,000	\$ -	0.0%
Contractual	\$ 290	\$ 40	13.8%
Other	\$ 75	\$ -	0.0%
Capital Outlay	\$ -	\$ -	0.0%
Transfer Out	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 6,310	\$ 3,762	59.6%

Revenue Over/(Under) Expenditures \$ 7,762 \$ 11,061

180 - PRFDC FUND

PRFDC FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original Budget	Ovr/(Under) Budget	41.67% % of Budget	Original Budget	Amended Budget vs Original
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual					
00.4025	Taxes - Sales Tax - Economic D	\$ 8,773	\$ 11,569	\$ 10,139	\$ 10,278	\$ 13,722	\$ 14,621	\$ 55,380	118,601	\$ (63,221)	46.7%	118,601	-
Total Taxes		\$ 8,773	\$ 11,569	\$ 10,139	\$ 10,278	\$ 13,722	\$ 14,621	\$ 55,380	118,601	\$ (63,221)	46.7%	118,601	-
00.4800	Other Revenue: Int from Investm	\$ 304	\$ 295	\$ 229	\$ 222	\$ 350	\$ 202	\$ 1,252	4,200	\$ (2,948)	29.8%	4,200	-
00.4850	Other Rev: Historical Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
00.4854	Other Rev: Grant Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
00.4890	Other Rev: Misc Revenue	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135	-	\$ 135	0.0%	-	-
00.4897	Other: Donation Day w/Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
00.4898	Other: Donation-Park Benches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
00.4899	Other: Donations	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200	-	\$ 200	0.0%	-	-
Total Other Revenue		\$ 439	\$ 295	\$ 229	\$ 422	\$ 350	\$ 202	\$ 1,587	4,200	\$ (2,613)	37.8%	4,200	-
00.4900	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
00.4960	Proceeds from Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
TOTAL REVENUES		\$ 9,213	\$ 11,864	\$ 10,368	\$ 10,700	\$ 14,072	\$ 14,823	\$ 56,967	122,801	\$ (65,834)	46.4%	122,801	-
40.6000	Personnel Salaries: Full Time	\$ 2,402	\$ 1,432	\$ 1,445	\$ 1,446	\$ 1,408	\$ 1,460	\$ 8,185	18,301	\$ (10,117)	44.7%	18,301	-
40.6005	Personnel Salaries: Part-time	\$ -	\$ 712	\$ 941	\$ 819	\$ 1,000	\$ 640	\$ 3,112	13,000	\$ (9,888)	23.9%	13,000	-
40.6020	Personnel Salaries: Overtime	\$ 114	\$ 93	\$ 100	\$ 55	\$ 65	\$ 50	\$ 412	848	\$ (436)	48.6%	848	-
40.6021	Personnel Salaries: Special Events OT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.6025	Personnel Salaries: Sick Leave	\$ -	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ 114	238	\$ (123)	48.1%	238	-
40.6036	Personnel: Supplements	\$ 52	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 166	371	\$ (205)	44.7%	371	-
40.6050	Personnel Salaries: Longevity	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ 55	55	\$ -	100.0%	55	-
Total Salary & Wages		\$ 2,568	\$ 2,319	\$ 2,628	\$ 2,349	\$ 2,502	\$ 2,178	\$ 12,043	32,813	\$ (20,770)	36.7%	32,813	-
40.6027	Personnel: Pre-Employment Screening	\$ -	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 108	-	\$ 108	0.0%	-	-
40.6030	Personnel: FICA(SS) & MediCare	\$ 180	\$ 165	\$ 188	\$ 165	\$ 187	\$ 132	\$ 830	2,428	\$ (1,598)	34.2%	2,428	-
40.6031	Personnel: SUTA Taxes	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ 29	139	\$ (110)	20.6%	139	-
40.6042	Personnel: ER-Life/AD&D Ins	\$ 2	\$ 2	\$ 2	\$ (1)	\$ 1	\$ 1	\$ 6	17	\$ (11)	35.4%	17	-
40.6045	Personnel: TMRS	\$ 542	\$ 340	\$ 356	\$ 358	\$ 348	\$ 288	\$ 1,884	4,519	\$ (2,635)	41.7%	4,519	-
40.6046	Personnel: ER-LongTerm Disab	\$ 7	\$ 9	\$ 8	\$ (3)	\$ 6	\$ 5	\$ 26	72	\$ (46)	36.7%	72	-
40.6047	Personnel: Health Insurance	\$ 583	\$ 583	\$ 583	\$ (244)	\$ 413	\$ 406	\$ 1,911	4,959	\$ (3,048)	38.5%	4,959	-
40.6048	Personnel: HSA/HRA	\$ 8	\$ 8	\$ 8	\$ 61	\$ -	\$ 29	\$ 116	-	\$ 116	0.0%	-	-
40.6049	Personnel: ER Short Term Disab	\$ 5	\$ 6	\$ 5	\$ (1)	\$ 4	\$ 4	\$ 19	45	\$ (26)	42.0%	45	-
Total Taxes & Benefits		\$ 1,328	\$ 1,220	\$ 1,152	\$ 364	\$ 959	\$ 865	\$ 4,929	12,179	\$ (7,249)	40.5%	12,179	-
40.6100	Training & Travel	\$ -	\$ 165	\$ -	\$ -	\$ 15	\$ -	\$ 165	175	\$ (10)	94.3%	175	-
Total Training		\$ -	\$ 165	\$ -	\$ -	\$ 15	\$ -	\$ 165	175	\$ (10)	94.3%	175	-
40.6205	Mat/Supplies: Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.6206	Mat/Supplies: Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.6207	Mat/Supplies: Park Benches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.6245	Mat/Supplies: Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.6275	Mat/Supplies: Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.6300	Mat/Supplies: Uniforms	\$ -	\$ 136	\$ 340	\$ -	\$ 42	\$ 155	\$ 631	500	\$ 131	126.1%	500	-
40.6400	Mat/Supplies: Tools & Supplies	\$ 176	\$ 30	\$ -	\$ -	\$ 160	\$ 26	\$ 232	1,925	\$ (1,693)	12.0%	1,675	250
40.6410	Mat/Supplies: Weed & Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -	-	\$ (322)	0.0%	322	-
Total Materials & Supplies		\$ 176	\$ 165	\$ 340	\$ -	\$ 229	\$ 181	\$ 862	2,747	\$ (1,885)	31.4%	2,497	250

180 - PRFDC FUND

PRFDC FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original Budget	Ovr/(Under) Budget	41.67% % of Budget	Original Budget	Amended Budget vs Original
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual					
40.6500	Utilities:Electricity	\$ 211	\$ 209	\$ 164	\$ 59	\$ 59	\$ 60	\$ 703	1,583	\$ (880)	44.4%	1,583	-
40.6510	Utilities-Telephone	\$ 179	\$ 178	\$ 178	\$ 182	\$ 173	\$ 182	\$ 899	2,078	\$ (1,179)	43.3%	2,078	-
40.6515	Utilities-Water & Sewer	\$ 110	\$ 110	\$ 110	\$ 165	\$ 167	\$ 85	\$ 580	2,008	\$ (1,428)	28.9%	2,008	-
Total Utilities		\$ 500	\$ 497	\$ 452	\$ 406	\$ 400	\$ 327	\$ 2,182	5,669	\$ (3,487)	38.5%	5,669	-
40.6810	Maintenance: Blgs/Ground/Park	\$ 600	\$ (350)	\$ 125	\$ 1,472	\$ 842	\$ 171	\$ 2,018	10,100	\$ (8,082)	20.0%	10,100	-
40.6825	Maintenance: Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
Total Maintenance		\$ 600	\$ (350)	\$ 125	\$ 1,472	\$ 842	\$ 171	\$ 2,018	10,100	\$ (8,082)	20.0%	10,100	-
40.7015	Consultants: Legal- Regular	\$ 1,886	\$ -	\$ 1,621	\$ 542	\$ 917	\$ -	\$ 4,049	11,000	\$ (6,951)	36.8%	11,000	-
40.7030	Consultants:Engineer-Regular	\$ -	\$ -	\$ -	\$ -	\$ 83	\$ -	\$ -	1,000	\$ (1,000)	0.0%	1,000	-
40.7095	Consultants: Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
Total Consultants		\$ 1,886	\$ -	\$ 1,621	\$ 542	\$ 1,000	\$ -	\$ 4,049	12,000	\$ (7,951)	33.7%	12,000	-
40.7300	Contractual:Computer System	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 200	1,756	\$ (1,556)	11.4%	1,756	-
40.7505	Contractual:Liability Ins	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 91	93	\$ (2)	97.5%	93	-
40.7510	Contractual:Worker's Compensation	\$ 185	\$ -	\$ -	\$ 185	\$ -	\$ -	\$ 371	827	\$ (456)	44.8%	827	-
40.7620	Contractual:TRA Effluent Fee	\$ -	\$ 351	\$ -	\$ -	\$ 250	\$ -	\$ 351	3,000	\$ (2,649)	11.7%	3,000	-
Total Contractual		\$ 271	\$ 391	\$ 40	\$ 271	\$ 290	\$ 40	\$ 1,013	5,677	\$ (4,663)	17.8%	5,677	-
40.8010	Other: Membership/Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,000	\$ (3,000)	0.0%	3,000	-
40.8020	Other: Meetings	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ -	700	\$ (700)	0.0%	700	-
40.8022	Other: Special Events	\$ -	\$ 98	\$ 84	\$ -	\$ -	\$ -	\$ 182	4,165	\$ (3,983)	4.4%	4,415	(250)
40.8035	Other: Marketing/Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.8051	Other: Scout Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.8052	Other: Historical Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.8070	Other: Misc	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -	200	\$ (200)	0.0%	200	-
40.8085	Other:Interest on Cash Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
Total Other		\$ -	\$ 98	\$ 84	\$ -	\$ 75	\$ -	\$ 182	8,065	\$ (7,883)	2.3%	8,315	(250)
40.9100	Capital Outlay:Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.9305	Capital Outlay:Alarm Monitor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
40.9320	Capital Outlay:Park Improvemts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,180	\$ (27,180)	0.0%	27,180	-
40.9350	Capital Outlay:Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
45.9410	Capital Outlay:Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
49.6810	Cap Out:Maint-Blgs/Ground/Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,180	\$ (27,180)	0.0%	27,180	-
40.9700	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
Total Transfer Out		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%	-	-
TOTAL EXPENSES		\$ 7,329	\$ 4,506	\$ 6,443	\$ 5,404	\$ 6,310	\$ 3,762	\$ 27,444	116,604	\$ (89,161)	23.5%	116,604	0
Revenue Over/(Under) Expenditures		\$ 1,884	\$ 7,357	\$ 3,925	\$ 5,297	\$ 7,762	\$ 11,061	\$ 29,523	6,196			6,196	(0)

185 - CCPD FUND

03/11/2021

Crime Control & Prevention District (CCPD) Fund	<i>Year to Date</i>			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD
Taxes	\$ 237,202	\$ 110,248	\$ (126,953)	46.5%
Other Revenue	\$ 183	\$ 19	\$ (164)	10.2%
Other Sources	\$ 10,000	\$ -	\$ (10,000)	0.0%
TOTAL REVENUES	\$ 247,384	\$ 110,267	\$ (137,117)	44.6%
Salary & Wages	\$ 133,446	\$ 53,782	\$ (79,664)	40.3%
Taxes & Benefits	\$ 9,875	\$ 3,878	\$ (5,997)	39.3%
Materials & Supplies	\$ 6,830	\$ -	\$ (6,830)	0.0%
Consultants	\$ -	\$ -	\$ -	0.0%
Contractual	\$ 6,000	\$ -	\$ (6,000)	0.0%
Other	\$ -	\$ -	\$ -	0.0%
Capital	\$ 131,150	\$ 11,340	\$ (119,810)	8.6%
TOTAL EXPENDITURES	\$ 287,301	\$ 69,000	\$ (218,302)	24.0%

Revenue Over/(Under) Expenditures	\$ (39,917)	\$ 41,267	\$ 81,184
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Crime Control & Prevention District (CCPD) Fund	<i>CURRENT MONTH</i>		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Taxes	\$ 27,444	\$ 28,963	105.5%
Other Revenue	\$ 15	\$ 6	38.2%
Other Sources	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 27,459	\$ 28,969	105.5%
Salary & Wages	\$ 10,265	\$ 10,652	103.8%
Taxes & Benefits	\$ 760	\$ 756	99.6%
Materials & Supplies	\$ 569	\$ -	0.0%
Consultants	\$ -	\$ -	0.0%
Contractual	\$ 500	\$ -	0.0%
Other	\$ -	\$ -	0.0%
Capital	\$ -	\$ 11,340	0.0%
TOTAL EXPENDITURES	\$ 12,094	\$ 22,748	188.1%

Revenue Over/(Under) Expenditures	\$ 15,365	\$ 6,220
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185 - CCPD FUND

CCPD FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original	Ovr/(Under)	% of Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Budget	Budget	
00.4030	Taxes:SalesTax-CrimeControl PD	\$ 17,482	\$ 23,134	\$ 20,234	\$ 20,435	\$ 27,444	\$ 28,963	\$ 110,248	237,202	\$ (126,953)	46.5%
Total Taxes		\$ 17,482	\$ 23,134	\$ 20,234	\$ 20,435	\$ 27,444	\$ 28,963	\$ 110,248	237,202	\$ (126,953)	46.5%
00.4800	Other Revenue: Interest on Invest	\$ 3	\$ 3	\$ 3	\$ 4	\$ 15	\$ 6	\$ 19	183	\$ (164)	10.2%
004890	Other Revenue: Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Other Revenue		\$ 3	\$ 3	\$ 3	\$ 4	\$ 15	\$ 6	\$ 19	183	\$ (164)	10.2%
00.4900	Transfer-In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,000	\$ (10,000)	0.0%
Total Other Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,000	\$ (10,000)	0.0%
TOTAL REVENUES		\$ 17,485	\$ 23,137	\$ 20,238	\$ 20,438	\$ 27,459	\$ 28,969	\$ 110,267	247,384	\$ (137,117)	44.6%
50.6000	Personnel:Salaries Full Time	\$ 8,623	\$ 8,812	\$ 9,555	\$ 9,732	\$ 8,775	\$ 8,866	\$ 45,589	114,081	\$ (68,493)	40.0%
50.6020	Personnel:Salaries Overtime	\$ 2,654	\$ 1,466	\$ 161	\$ 368	\$ 1,125	\$ 1,366	\$ 6,015	14,626	\$ (8,611)	41.1%
50.6036	Personnel:Supplements	\$ 499	\$ 420	\$ 420	\$ 420	\$ 365	\$ 420	\$ 2,179	4,738	\$ (2,560)	46.0%
50.6050	Personnel:Service Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Salary & Wages		\$ 11,776	\$ 10,698	\$ 10,137	\$ 10,520	\$ 10,265	\$ 10,652	\$ 53,782	133,446	\$ (79,664)	40.3%
50.6030	Personnel:FICA(SS) & Medicare	\$ 865	\$ 792	\$ 718	\$ 747	\$ 760	\$ 756	\$ 3,878	9,875	\$ (5,997)	39.3%
Total Taxes & Benefits		\$ 865	\$ 792	\$ 718	\$ 747	\$ 760	\$ 756	\$ 3,878	9,875	\$ (5,997)	39.3%
50.6205	Mat/Supplies: Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
50.6270	Mat/Supplies: Emergency Eqpt	\$ -	\$ -	\$ -	\$ -	\$ 569	\$ -	\$ -	6,830	\$ (6,830)	0.0%
Total Materials & Supplies		\$ -	\$ -	\$ -	\$ -	\$ 569	\$ -	\$ -	6,830	\$ (6,830)	0.0%
50.7015	Consultants: Legal Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Consultants		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
50.7335	Contractual: Street Cameras	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	6,000	\$ (6,000)	0.0%
Total Contractual		\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	6,000	\$ (6,000)	0.0%
50.8080	Other: Interest on Cash Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
50.9100	Capital Outlay: DPS Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	108,000	\$ (108,000)	0.0%
50.9105	Capital Outlay: DPS Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
50.9350	Capital Outlay: Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,340	\$ 11,340	23,150	\$ (11,810)	49.0%
Total Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,340	\$ 11,340	\$ 131,150	\$ (119,810)	8.6%
TOTAL EXPENSES		\$ 12,641	\$ 11,489	\$ 10,854	\$ 11,266	\$ 12,094	\$ 22,748	\$ 69,000	287,301	\$ (218,302)	24.0%

Revenue Over/(Under) Expenditures	\$ 4,844	\$ 11,647	\$ 9,383	\$ 9,172	\$ 15,365	\$ 6,220	\$ 41,267	(39,917)	81,184
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207 - VOL FIRE DONATION FUND

03/11/2021

VOL FIRE DONATION FUND	<i>Year to Date</i>			
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD
Other Revenue	\$ 5,500	\$ 2,238	\$ (3,262)	40.7%
TOTAL REVENUES	\$ 5,500	\$ 2,238	\$ (3,262)	40.7%
Materials & Supplies	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$ 5,500	\$ 2,238	\$ (3,262)
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VOL FIRE DONATION FUND	<i>CURRENT MONTH</i>		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Other Revenue	\$ 458	\$ 338	73.7%
TOTAL REVENUES	\$ 458	\$ 338	73.7%
Materials & Supplies	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$ 458	\$ 338
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207 - VOL FIRE DONATION FUND

03/11/2021

											41.67%
VOL FIRE DONATION FUND DETAILS		OCT	NOV	DEC	JAN	FEB		YTD	Original Budget	Ovr/(Under) Budget	% of Budget
Account Number	Account Description	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Budget	Budget	% of Budget
00.4899	Other:Donation Vol Fire Program	\$ 433	\$ 328	\$ 438	\$ 700	\$ 458	\$ 338	\$ 2,238	\$ 5,500	\$ (3,262)	40.7%
Total Other Revenue		\$ 433	\$ 328	\$ 438	\$ 700	\$ 458	\$ 338	\$ 2,238	\$ 5,500	\$ (3,262)	40.7%
TOTAL REVENUE		\$ 433	\$ 328	\$ 438	\$ 700	\$ 458	\$ 338	\$ 2,238	\$ 5,500	\$ (3,262)	40.7%
55.6280	Vol Fire Donation Program Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Materials & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Revenue Over/(Under) Expenditures		\$ 433	\$ 328	\$ 438	\$ 700	\$ 458	\$ 338	\$ 2,238	\$ 5,500	\$ (3,262)	

208 - SEIZURE FUND

03/11/2021

SEIZURE FUND	Year to Date				
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	OVR/(UNDER)	% OF BUDGET	
<i>YTD Ending February 28, 2021</i>	BUDGET	YTD	BUDGET	YTD	YTD
Other Revenue	\$ -	\$ 5,434	\$ 5,434		0.0%
TOTAL REVENUES	\$ -	\$ 5,434	\$ 5,434		0.0%
Material & Supplies	\$ -	\$ 8,104	\$ 8,104		0.0%
Maintenance	\$ -	\$ -	\$ -		0.0%
Other	\$ -	\$ -	\$ -		0.0%
Other Use	\$ -	\$ -	\$ -		0.0%
TOTAL EXPENDITURES	\$ -	\$ 8,104	\$ 8,104		0.0%

Revenue Over/(Under) Expenditures	\$ -	\$ (2,670)	\$ (2,670)
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SEIZURE FUND	CURRENT MONTH		
BUDGET VS. ACTUAL REPORT (BAR)	FY 2020-21	FY 2020-21	% OF BUDGET
<i>Month Ending February 28, 2021</i>	BUDGET	FEB	FEB
Other Revenue	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	0.0%
Material & Supplies	\$ -	\$ -	0.0%
Maintenance	\$ -	\$ -	0.0%
Other	\$ -	\$ -	0.0%
Other Use	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	0.0%

Revenue Over/(Under) Expenditures	\$ -	\$ -	-
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208 - SEIZURE FUND

SEIZURE FUND DETAILS											41.67%
Account Number	Account Description	OCT Actual	NOV Actual	DEC Actual	JAN Actual	FEB Budget Actual		YTD Actual	TOTAL Budget	Ovr/(Under) Budget	% of Budget
00.4884	Other Revenue: DPS Seizures	\$ -	\$ 5,434	\$ -	\$ -	\$ -	\$ -	\$ 5,434	\$ -	\$ 5,434	0.0%
Total Other Revenues		\$ -	\$ 5,434	\$ -	\$ -	\$ -	\$ -	\$ 5,434	\$ -	\$ 5,434	0.0%
TOTAL REVENUES		\$ -	\$ 5,434	\$ -	\$ -	\$ -	\$ -	\$ 5,434	\$ -	\$ 5,434	0.0%
50.6230	Mat/Supplies: Office Equip	\$ -	\$ -	\$ 1,877	\$ -	\$ -	\$ -	\$ 1,877	\$ -	\$ 1,877	0.0%
50.6250	Mat/Supplies: DPS Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
50.6270	Mat/Supplies: Emergency Equip	\$ 3,600	\$ -	\$ -	\$ 2,627	\$ -	\$ -	\$ 6,227	\$ -	\$ 6,227	0.0%
Total Material & Supplies		\$ 3,600	\$ -	\$ 1,877	\$ 2,627	\$ -	\$ -	\$ 8,104	\$ -	\$ 8,104	0.0%
50.6805	Maint: Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
50.6808	Maint: Seizure Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
50.8010	MembershipDues/Subscrip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
50.9700	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ 3,600	\$ -	\$ 1,877	\$ 2,627	\$ -	\$ -	\$ 8,104	\$ -	\$ 8,104	0.0%
Revenue Over/(Under) Expenditures		\$ (3,600)	\$ 5,434	\$ (1,877)	\$ (2,627)	\$ -	\$ -	\$ (2,670)	\$ -		



Dalworthington Gardens Production vs Consumption Report

Usage Service Period	1/14/20-2/11/20	2/12/20-3/15/20	3/16/20-4/14/20	4/15/20-5/12/20	5/13/20-6/14/20	6/15/20-7/14/20	7/15/20-8/11/20	8/12/20-9/13/20	9/14/20-10/13/20	10/14/20-11/15/20	11/16/20-12/15/20	12/16/20-1/12/21	1/13/21-2/16/21	12 Mth Avg
# of Usage Days	29	33	30	28	33	30	28	33	30	33	30	28	35	
Billing Date	2/14/2020	3/18/2020	4/17/2020	5/15/2020	6/17/2020	7/17/2020	8/14/2020	9/16/2020	10/16/2020	11/18/2020	12/18/2020	1/15/2021	2/19/2021	
Billed Consumption	6,329,000	8,151,000	7,077,000	14,857,588	20,912,991	21,842,136	27,989,015	29,420,166	22,277,678	19,120,424	12,563,620	8,443,470	10,053,790	
Flushing	733,300	185,700	180,000	34,200	69,800	402,100	169,800	134,100	74,600	39,800	63,900	71,000	117,350	
Accounted For Gallons	7,062,300	8,336,700	7,257,000	14,891,788	20,982,791	22,244,236	28,158,815	29,554,266	22,352,278	19,160,224	12,627,520	8,514,470	10,171,140	16,254,887
City of Ft Worth	3,492,194	4,584,786	6,843,317	4,776,734	5,510,467	6,724,016	4,979,358	5,952,617	8,274,232	8,367,901	6,731,125	6,249,125	7,723,693	
City of Arlington	4,830,660	4,367,100	716,240	11,392,040	16,573,520	17,142,720	24,817,700	23,619,900	14,966,420	11,013,050	5,894,770	2,865,090	3,332,630	
Total Production Gallons	8,322,854	8,951,886	7,559,557	16,168,774	22,083,987	23,866,736	29,797,058	29,572,517	23,240,652	19,380,951	12,625,895	9,114,215	11,056,323	17,057,031
Water Loss in Gallons	1,260,554	615,186	302,557	1,276,986	1,101,196	1,622,500	1,638,243	18,251	888,374	220,727	(1,625)	599,745	885,183	802,144
Water Loss %	15.1%	6.9%	4.0%	7.9%	5.0%	6.8%	5.5%	0.1%	3.8%	1.1%	0.0%	6.6%	8.0%	4.7%
Billing Daily Avg	218,241	247,000	235,900	530,628	633,727	728,071	999,608	891,520	742,589	579,407	418,787	301,553	287,251	524,176
Production Daily Avg	286,995	271,269	251,985	577,456	669,212	795,558	1,064,181	896,137	774,688	587,302	420,863	325,508	315,895	556,696
Billing vs Production Daily Avg	(68,754)	(24,269)	(16,085)	(46,828)	(35,485)	(67,487)	(64,573)	(4,617)	(32,099)	(7,895)	(2,076)	(23,955)	(28,644)	(32,520)
City of Ft Worth	42%	51%	91%	30%	25%	28%	17%	20%	36%	43%	53%	69%	70%	44%
City of Arlington	58%	49%	9%	70%	75%	72%	83%	80%	64%	57%	47%	31%	30%	56%
Calendar Month	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	
FTW Max Day (mgd)	0.230	0.298	0.299	0.297	0.300	0.300	0.296	0.298	0.296	0.297	0.296	0.285	0.718	
FTW Max Hour (mgd)	0.306	0.306	0.304	0.304	0.304	0.304	0.304	0.303	0.302	0.301	0.300	0.288	1.364	

Note: Ft Worth will not be including the storm days in the Max Day and Max Hour calculation. Will be receiving revised numbers next week.



CITY OF DALWORTHINGTON GARDENS

Number of Permits Issued	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	YTD Fiscal 19-20		OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	YTD Fiscal 20-21
	Alarm System	0	1	2	1	0	4	0	0	0	0	0	0
Building	10	2	6	4	6	22	3	3	5	2	4	17	
Cert. of Occupancy	5	2	2	1	0	10	2	0	1	5	2	10	
Electrical	3	0	0	2	0	5	0	1	2	0	0	3	
Fence	0	2	0	0	0	2	1	0	1	0	1	3	
Heating/AC	2	1	0	1	2	4	1	2	0	2	1	6	
Liquor	0	7	0	0	0	7	0	0	0	7	4	11	
Misc.-Other	0	0	0	0	0	0	0	0	0	0	0	0	
Operational	0	0	0	0	3	0	0	0	0	0	0	0	
Plumbing	5	4	7	5	5	21	2	6	5	9	3	25	
Red Tag	0	0	0	0	0	0	0	0	0	1	0	1	
Roof	1	1	0	1	1	3	0	2	0	1	0	3	
Fire Alarm/Suppression	0	0	2	0	8	2	0	0	0	0	0	0	
Sign	0	0	0	0	0	0	2	4	3	3	2	14	
Special Use	0	0	0	0	0	0	0	0	0	0	0	0	
Sprinkler System	0	0	0	0	0	0	0	0	0	0	0	0	
Swimming Pool	0	0	0	1	2	1	0	0	0	2	3	5	
Permit Subtotal	26 #	20 #	19 #	16 #	27 #	81 #	11 #	18 #	17 #	32 #	20	98	
Life Safety Inspections	10	3	0	0	6	13	47	1	0	4	0	52	
Totals	36 #	23 #	19 #	16 #	33 #	94 #	58 #	19 #	17 #	36 #	20	150	

Fees of Permits Issued	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	YTD Fiscal 19-20		OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	YTD Fiscal 20-21
	Alarm System	\$ -	\$ 10	\$ 20	\$ 10	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ 1,609	\$ 200	\$ 7,057	\$ 4,152	\$ 3,330	\$ 16,348	\$ 655	\$ 5,639	\$ 1,144	\$ 714	\$ 2,044	\$ 10,196	
Cert. of Occupancy	\$ 500	\$ 200	\$ 200	\$ 100	\$ -	\$ 1,000	\$ 200	\$ -	\$ 100	\$ 500	\$ 200	\$ 1,000	
Electrical	\$ 300	\$ -	\$ -	\$ 200	\$ -	\$ 500	\$ -	\$ 120	\$ 240	\$ -	\$ -	\$ 360	
Fence	\$ -	\$ 667	\$ -	\$ -	\$ -	\$ 667	\$ 150	\$ -	\$ 75	\$ -	\$ 75	\$ 300	
Heating/AC	\$ 246	\$ 100	\$ -	\$ 120	\$ 240	\$ 706	\$ 519	\$ 240	\$ -	\$ 240	\$ 120	\$ 1,119	
Liquor	\$ -	\$ 995	\$ -	\$ -	\$ -	\$ 995	\$ -	\$ -	\$ -	\$ 1,990	\$ -	\$ 1,990	
Misc.-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operational	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Plumbing	\$ 500	\$ 460	\$ 840	\$ 560	\$ 580	\$ 2,940	\$ (75)	\$ 560	\$ 600	\$ 1,280	\$ 360	\$ 2,725	
Red Tag	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	
Roof	\$ 146	\$ 100	\$ -	\$ 200	\$ 200	\$ 646	\$ -	\$ 400	\$ -	\$ 200	\$ -	\$ 600	
Fire Alarm/Suppression	\$ -	\$ -	\$ 500	\$ -	\$ 2,900	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501	\$ 650	\$ 12,000	\$ 1,500	\$ 200	\$ 14,851	
Special Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sprinkler System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Swimming Pool	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 400	\$ -	\$ -	\$ -	\$ 400	\$ 600	\$ 1,000	
Permit Subtotal	\$ 3,301	\$ 2,732	\$ 8,617	\$ 5,542	\$ 7,615	\$ 27,807	\$ 1,950	\$ 7,609	\$ 14,159	\$ 6,924	\$ 3,599	\$ 34,241	
Life Safety Inspections	\$ 1,150	\$ 600	\$ -	\$ -	\$ 600	\$ 2,350	\$ 5,750	\$ 100	\$ -	\$ 300	\$ -	\$ 6,150	
Total	\$ 4,451	\$ 3,332	\$ 8,617	\$ 5,542	\$ 8,215	\$ 30,157	\$ 7,700	\$ 7,709	\$ 14,159	\$ 7,224	\$ 3,599	\$ 40,391	

Billed Usage	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	YTD Fiscal 19-20		OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	YTD Fiscal 20-21
	Water Gallons	31,201,000	12,176,000	7,761,000	9,663,000	6,329,000	67,130,000	22,277,678	19,120,424	12,563,620	8,443,470	10,053,790	72,458,982
Sewer Gallons	10,497,000	7,509,000	5,867,000	6,732,000	5,300,000	35,905,000	9,318,382	9,251,639	7,865,948	6,316,129	7,356,063	40,108,161	

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000008	EFTPS							
I-T1 202102020966	Federal Withholding	D	2/05/2021	6,639.41		000269		
I-T3 202102020966	Social Security	D	2/05/2021	8,481.12		000269		
I-T4 202102020966	Medicare withhold	D	2/05/2021	1,983.50		000269		17,104.03
0174	STATE COMPTROLLER							
I-02/05/2021	EFT CSUT MONTH: 01/2021	D	2/05/2021	1,210.14		000270		1,210.14
0172	PITNEY BOWES INC							
I-20210216	PITNEY BOWES-RESERVE	D	2/16/2021	500.00		000271		500.00
000008	EFTPS							
I-T1 202102160967	Federal Withholding	D	2/19/2021	6,845.70		000272		
I-T3 202102160967	Social Security	D	2/19/2021	8,633.58		000272		
I-T4 202102160967	Medicare withhold	D	2/19/2021	2,019.18		000272		17,498.46
000357	CITY OF ARLINGTON							
I-MS3619	FEB 2021 ARL AIR TIME	R	2/09/2021	1,176.00		062062		1,176.00
1275	AT&T MOBILITY DATA CARDS							
I-X01272021	SERV: 12/20/2020-01/19/2021	R	2/09/2021	1,063.35		062063		1,063.35
0108	BEXAR COUNTY SHERIFF'S OFFICE							
I-01/28/21 #24359-1	#24359-1 PARRISH, TONY DARNELL	R	2/09/2021	2,100.00		062064		2,100.00
0128	LAW OFFICE OF CRAIG A. BISHOP,							
I-11722	BISHOP: JAN 2021 4.20 HRS	R	2/09/2021	525.00		062065		525.00
000555	BRIDGESTONE AMERICAS, INC.							
I-42440360	UNIT: 44 (2) NEW TIRES	R	2/09/2021	259.36		062066		259.36
000406	TARA CAO							
I-01/27/2021	REIMBURSE STORAGE BINS XMAS DE	R	2/09/2021	27.48		062067		27.48
0156	CASCO INDUSTRIES INC.							
I-225794	(6) CLASS A FOAM PAILS ENG 43	R	2/09/2021	432.00		062068		
I-225795	(1) 14" BUNKER BOOT-D.BURKHART	R	2/09/2021	389.00		062068		821.00
000132	COMMERCE BANK - VISA							
C-2393-1/21/2021	CREDIT FOR (2) TIRES CHGD W/TAX	R	2/09/2021	515.87CR		062069		
C-7175-1/20/2021	REFUND DUPLICATE PYMT-CASCO	R	2/09/2021	470.52CR		062069		
I-0056-01/04/2021	(2) IPAD KEYBOARD CASES, SCREEN	R	2/09/2021	74.22		062069		
I-0056-01/13/2021	(1) NATIVE PLANT SIGN FOR PARK	R	2/09/2021	28.00		062069		
I-0056-1/13/2021	(1) PULLERBEAR TREE PULLING TOO	R	2/09/2021	184.99		062069		
I-0056-1/13/21	INT'L FEE FOR PULLERBEAR TOOL	R	2/09/2021	1.85		062069		
I-2393-01/21/2021	(1) ROUNDUP & (1) BRUSH KILLER	R	2/09/2021	43.95		062069		
I-2393-1/06/2021	(1) 60 lb BAG CONCRETE MIX	R	2/09/2021	7.98		062069		
I-2393-1/15/2021	(1) CAUTION TAPE, (2) DUCT TAPE	R	2/09/2021	27.97		062069		

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
I-2393-1/21/2021	UNIT: PW3 (2) TIRES	R	2/09/2021	485.50		062069		
I-2393-1/21/21	UNIT:PW3 (2) TIRES	R	2/09/2021	515.87		062069		
I-3720-1/22/2021	(1) GAAFR 2020 EDITION SET	R	2/09/2021	369.00		062069		
I-3720-12/29/2020	JAN 21 ADOBE PROF LIC FEE	R	2/09/2021	84.95		062069		
I-4739-01/21/2021	UNIT: PW2 (2) NEW TIRES	R	2/09/2021	586.00		062069		
I-4739-1/12/21	(5)COPY PAPER;PAPER TOWELS, TO	R	2/09/2021	307.89		062069		
I-4739-12/28/2020	EMP MEAL PURCHASE WRONG CARD	R	2/09/2021	8.96		062069		
I-5992-12/29/2020	(3)TX COURT CLERKS ASSOC MEMBE	R	2/09/2021	165.00		062069		
I-6081-1/21/2021	UNIT: PW2 REGISTRATION	R	2/09/2021	8.25		062069		
I-6081-1/21/21	UNIT: PW2 REGISTRATION FEE	R	2/09/2021	2.00		062069		
I-6081-1/22/2021	TWIN SPRINGS (1) MAILBOX & NUM	R	2/09/2021	72.53		062069		
I-6081-1/25/2021	UNIT: PW3 REGISTRATION FEE	R	2/09/2021	2.00		062069		
I-6164-01/15/2021	(40) BOX NITRILE EXAM GLOVES	R	2/09/2021	639.60		062069		
I-6164-01/19/2021	FIRE ACADEMY REGISTRATION-JF	R	2/09/2021	2,958.00		062069		
I-6164-01/22/2021	(3)WALL PATCH;(1)ORANGE PEEL	R	2/09/2021	40.20		062069		
I-6164-1/13/2021	(2) FF ACADEMY BOOKS-J.FLORES	R	2/09/2021	181.50		062069		
I-6198-01/01/2021-1	UNIT: 701 WASHMASTERS	R	2/09/2021	25.00		062069		
I-6198-01/01/2021-2	UNIT: 300 WASHMASTERS	R	2/09/2021	25.00		062069		
I-6198-01/01/2021-3	UNIT: 301 WASHMASTERS	R	2/09/2021	25.00		062069		
I-6198-01/01/2021-4	UNIT: 43 WASHMASTERS	R	2/09/2021	15.00		062069		
I-6198-01/01/2021-5	UNIT: 45 WASHMASTERS	R	2/09/2021	15.00		062069		
I-6198-01/01/2021-6	UNIT: 44 WASHMASTERS	R	2/09/2021	15.00		062069		
I-6198-01/01/2021-7	UNIT: 46 WASHMASTERS	R	2/09/2021	15.00		062069		
I-6198-01/01/2021-8	UNIT: 48 WASHMASTERS	R	2/09/2021	25.00		062069		
I-6198-01/01/2021-9	UNIT: 47 WASHMASTERS	R	2/09/2021	25.00		062069		
I-6198-01/08/2021	(10)LEATHERFRONTS FIRE HELMETS	R	2/09/2021	456.89		062069		
I-6198-1/05/2021	(1) 100 PK 9x12 CLASP ENVELOPE	R	2/09/2021	42.99		062069		
I-6198-1/08/2021	(1)HP SPECTRE 15.6" LAPTOP	R	2/09/2021	1,329.99		062069		
I-6198-1/13/21	(2) NAME TAGS-J.FLORES	R	2/09/2021	17.00		062069		
I-6198-1/14/21	(8)SHIRTS;(2)SHORTS;(2)PANTS;(R	2/09/2021	352.28		062069		
I-6198-12/28/2020	UNIT:ENG 43 (2) DEF DIESEL EXH	R	2/09/2021	25.98		062069		
I-7162-01/20/2021	UNIT: 45 FRONT WINDOW TINT	R	2/09/2021	80.00		062069		
I-7162-01/25/2021	UNIT:47 (2) TINT FRONT WINDOWS	R	2/09/2021	160.00		062069		
I-7175-1/04/2021	(21) 2x12 TREATED WOOD-PARK BR	R	2/09/2021	945.00		062069		
I-7175-1/11/2021	(1) QUICK CONNECT & ADAPTER	R	2/09/2021	470.52		062069		
I-9361-01/19/2021	UNIT: 44 HALOGEN LIGHT BULB	R	2/09/2021	9.99		062069		
I-9361-01/22/2021	ENG43 GAS CAN; (1) GAL PAINT;	R	2/09/2021	47.37		062069		
I-9361-01/24/2021	(1)MOUNTING TAPE;(1)SANDPAPER;	R	2/09/2021	24.94		062069		
I-9361-1/19/2021	(1) WIRELESS KEYBOARD & MOUSE	R	2/09/2021	28.93		062069		9,986.70
000059	ERIC OWENS & BETH OWENS							
I-1412	(3) NEW CHAINSAW BLADES	R	2/09/2021	58.38		062070		58.38

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0034	FEDEX I-7-266-89599	R	2/09/2021	8.16		062071		8.16
000587	FIRST FINANCIAL BANK, NATIONAL I-87500016503-02/21	R	2/09/2021	93,565.00		062072		93,565.00
1922	GEXA ENERGY CORP I-32478966-4	R	2/09/2021	4,197.70		062073		4,197.70
000428	LOLA HAZEL I-01/27/2021	R	2/09/2021	34.85		062074		34.85
000490	HHW SOLUTIONS I-2307	R	2/09/2021	768.96		062075		768.96
000586	DYLAN HILL I-02/02/2021	R	2/09/2021	49.00		062076		49.00
2118	MHL ENTERPRISES, LLC I-ME21-10650	R	2/09/2021	420.00		062077		420.00
000311	INTERMEDIA.NET INC I-2102086905	R	2/09/2021	592.59		062078		592.59
1685	MARK D. HAMILTON (KPC) I-01/28/2021	R	2/09/2021	295.00		062079		295.00
0847	LANGUAGE LINE SERVICES I-4936790	R	2/09/2021	13.92		062080		13.92
1876	METRO FIRE APPARATUS I-INV-03-7179	R	2/09/2021	2,248.32		062081		2,248.32
0376	GILA LLC I-794148 I-796573	R R	2/09/2021 2/09/2021	2,325.06 3,199.34		062082 062082		5,524.40
000425	NATIONWIDE RETIREMENT SOLUTION I-NPR202102020966 I-NRO202102020966	R R	2/09/2021 2/09/2021	1,015.00 100.00		062083 062083		1,115.00
000432	NETGENIUS, INC. I-1209	R	2/09/2021	4,250.00		062084		4,250.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000394	NEW BENEFITS, LTD							
I-NB4400AY-900751	NEW BENEFITS: JAN 2021	R	2/09/2021	212.50		062085		212.50
000077	NOTARY PUBLIC UNDERWRITERS AGE							
I-02/02/2021	TEXAS NOTARY 4YR MEMBERSHIP-CN	R	2/09/2021	112.00		062086		112.00
0218	OFFICE DEPOT							
I-147817600001	TONER;ENVELOPES;SHARPIES;RED I	R	2/09/2021	202.50		062087		202.50
000569	OXLEY WILLIAMS THARP ARCHITECT							
I-1537	NEW CITY HALL/DOWNSTREAM STUDY	R	2/09/2021	12,554.50		062088		12,554.50
0094	PANTEGO UTILITIES SEWER							
I-01/22/2021	SERV: 12/16/2020-01/12/2021	R	2/09/2021	318.33		062089		318.33
0913	PRIME LANDSCAPE SERVICES							
I-D01-18731	DEC 2020 POND MAINTENANCE	R	2/09/2021	125.00		062090		
I-D02-19136	JAN 2021 POND MAINTENANCE	R	2/09/2021	125.00		062090		250.00
0972	REYNOLDS ASPHALT & CONST CO							
I-100788	TWIN SPRINGS HOT MIX	R	2/09/2021	5,141.08		062091		
I-100880	TWIN SPRINGS DR HOT MIX	R	2/09/2021	28,841.13		062091		33,982.21
000568	RJM CONTRACTORS							
I-20012-05	PAY APP #5 THRU 12/31/2020	R	2/09/2021	80,649.00		062092		80,649.00
0222	SA-SO							
I-S21-0015	(3) NO METAL SPIKES SIGNS	R	2/09/2021	186.78		062093		186.78
000395	SHRED-IT USA LLC							
I-8181334928	SHRED-IT: JAN 2021	R	2/09/2021	76.99		062094		76.99
0176	T C PUBLIC HEALTH-N TX REGIONA							
I-34637	1/26/2021 WATER SAMPLES	R	2/09/2021	60.00		062095		60.00
0574	TX COMMISSION ON LAW ENFORCEME							
I-02/01/2021	TCOLE INSTRUCTOR CERTIFICATION	R	2/09/2021	35.00		062096		
I-02/03/2021	FIREARMS INSTRUCTOR CERT-FB	R	2/09/2021	35.00		062096		70.00
0300	TEAGUE NALL & PERKINS INC.							
I-20352-03	NEW CITY HALL FINAL PLAT 12/31	R	2/09/2021	3,000.00		062097		3,000.00
1861	TIME WARNER CABLE ENTERPRISES							
I-0005302020121	CABLE: FEB 2021	R	2/09/2021	70.30		062098		70.30

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000276	TAYLOR OLSON ADKINS SRALLA & E I-STMT #61 TOASE: JAN 2021 23 HRS & EXPEN	R	2/09/2021	4,975.80		062099		4,975.80
000488	TOPOGRAPHIC LAND SURVEYORS CO I-353232 TOPOGRAPHIC: JAN 2021 CDBG/CRA	R	2/09/2021	1,550.00		062100		1,550.00
000183	TRANSUNION RISK & ALTERNATIVE I-02/01/2021 SERV: JAN 2021	R	2/09/2021	75.00		062101		75.00
000414	ARMSTRONG FORENSIC LABORATORY, I-193430 DRUG SCREEN #2000013130	R	2/22/2021	150.00		062102		150.00
0103	ATMOS ENERGY I-02/11/2021 SERV: 01/15/2021-02/11/2021	R	2/22/2021	400.42		062103		400.42
000088	CLEAT I-CLE202102020966 cleat dues I-CLE202102160967 cleat dues	R R	2/22/2021 2/22/2021	105.00 105.00		062104 062104		210.00
1220	COMMERCIAL RECORDER I-CL46857 PUBLIC HEARING 2/18/2021	R	2/22/2021	12.40		062105		12.40
0236	CREATIVE DESIGNS & EMBROIDERY I-51872 (5) POLO SHIRTS-B.DAVIS	R	2/22/2021	154.95		062106		154.95
0034	FEDEX I-7-281-33218 FEDEX: AP CHECKS	R	2/22/2021	14.31		062107		14.31
0061	FERGUSON ENTERPRISES, INC. I-1178458 (5) 1 1/2" METER FLANGE KITS	R	2/22/2021	295.00		062108		295.00
000141	JOHN DOE INVESTIGATIONS, LLC I-2781 (18) H&K VP9L 9MM GUNS	R	2/22/2021	11,340.00		062109		11,340.00
000544	LOGIX HOLDING COMPANY, LLC I-365827 SERV: 01/15/2021-02/14/2021	R	2/22/2021	90.39		062110		90.39
000115	LONESTAR FIRE SPECIALTIES /dba I-1926 ENG 243 - NFPA ANNUAL TEST	R	2/22/2021	375.00		062111		375.00
000425	NATIONWIDE RETIREMENT SOLUTION I-NPR202102160967 457B-Nationwide Pre-Tax I-NRO202102160967 Nationwide-457(b) Roth	R R	2/22/2021 2/22/2021	1,015.00 100.00		062112 062112		1,115.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0218	OFFICE DEPOT							
I-147817600002	(1) PK BLACK PENS	R	2/22/2021	10.95		062113		
I-150207487001	10PK 2020 1096 FORMS	R	2/22/2021	11.79		062113		22.74
2039	QUIKTRIP FLEET SERVICES dba							
I-70176175	QT STMT: FEB 2021	R	2/22/2021	3,366.66		062114		3,366.66
000565	SAFEBUILT TEXAS, LLC							
I-0074316-IN	PERMIT#20DALG-SFR00003 9 GARDE	R	2/22/2021	3,430.26		062115		3,430.26
1357	TMRS							
I-PEN202102020966	TMRS Pension	R	2/22/2021	21,493.43		062116		
I-PEN202102160967	TMRS Pension	R	2/22/2021	21,956.53		062116		43,449.96
2072	AFLAC							
I-478051	AFLAC: FEB 2021	R	2/25/2021	937.26		062117		937.26
000478	KTC AUTO CONSULTANT INC							
I-106258	FEMA 2021 WINTER STORM UNIT:4	R	2/25/2021	339.90		062118		339.90
000540	ALLTERRA CENTRAL, INC.							
I-VRSI0003635	VRS MMBRSHR RNWL 2/24-12/31/21	R	2/25/2021	1,704.11		062119		1,704.11
0076	ARL DISPOSAL SERVICES							
I-02/09/2021	SERV: 01/13/2021-02/17/2021	R	2/25/2021	13,382.94		062120		13,382.94
000293	ARLINGTON WATER UTILITIES							
I-02/19/2021	SERV: 01/10/2021-02/07/2021	R	2/25/2021	15,451.00		062121		15,451.00
000414	ARMSTRONG FORENSIC LABORATORY,							
I-193505	THC CONCENTRATION #20000012633	R	2/25/2021	90.00		062122		90.00
000323	AT&T LOCAL SERVICES - DPS ALAR							
I-02/13/2021	SERV: 02/13/2021-03/12/2021	R	2/25/2021	181.66		062123		181.66
000067	BIRD'S COPIES LLC							
I-46527	(951) FEB NEWSLETTERS/WTR BILL	R	2/25/2021	1,039.26		062124		1,039.26
000220	BOLD TECHNOLOGIES LTD							
I-25904	PHOENIX RENEWAL 3/2021-2/2022	R	2/25/2021	1,276.32		062125		1,276.32
000523	CANON SOLUTIONS AMERICA INC							
I-26249776	CANON: FEB 2021 & COPIES JAN21	R	2/25/2021	724.59		062126		724.59

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0082	CROSSPOINT COMMUNICATIONS I-1035157 (5) RADIO BATTERIES	R	2/25/2021	723.75		062127		723.75
000360	KAY DAY I-02/28/2021 CELL PHONE REIMBURSE FEB 2021	R	2/25/2021	50.00		062128		50.00
000282	DIR DEPT of INFO RESOURCES I-21011448N JAN 2021 T1 LINE FOR DPS RADIO	R	2/25/2021	338.56		062129		338.56
0034	FEDEX I-7-288-59576 FEDEX: BANTEC AP CHECK	R	2/25/2021	8.23		062130		8.23
0137	SUZANNE HUDSON I-02/28/2021 HUDSON: FEB 2021	R	2/25/2021	6,875.00		062131		6,875.00
000189	LLOYD GOSSELINK ROCHELLE & TOW I-97516360 OCT 2020 SPECTRUM FEE	R	2/25/2021	3.73		062132		
	I-97518697 NOV 2020 SPECTRUM FEE	R	2/25/2021	8.76		062132		
	I-97519364 DEC 2020 SPECTRUM FEE	R	2/25/2021	10.40		062132		
	I-97519730 JAN 2021 SPECTRUM FEE	R	2/25/2021	10.02		062132		32.91
000174	MOTOROLA SOLUTIONS CREDIT CO I-8230311078 MAR 2021 RADIO MAINTENANCE	R	2/25/2021	1,646.75		062133		1,646.75
000432	NETGENIUS, INC. I-1226 MAR 2021 (40)PCS;(11)SRVR;VOIP	R	2/25/2021	4,250.00		062134		4,250.00
0168	O'REILLY AUTO PARTS I-0880-430583 FEMA 2021 WINTER STORM TIRE CH	R	2/25/2021	188.98		062135		188.98
1980	STATE FIREFIGHTER'S & FIRE MAR I-02/22/2021 MEMBER DUES 2021	R	2/25/2021	650.00		062136		650.00
1547	TARRANT COUNTY - BOND DESK I-02/23/21 #24361-3 #24361-3 NGU	R	2/25/2021	4,000.00		062137		
	I-2/25/2021 #24362-1 #24362-1 TU	R	2/25/2021	1,000.00		062137		5,000.00
1107	T C APPRAISAL DISTRICT I-21058 2021 2ND QTR ALLOCATION	R	2/25/2021	2,545.82		062138		2,545.82
1005	TIMECLOCK PLUS I-567671 ANNUAL HARDWARE SUPPORT & MAIN	R	2/25/2021	296.82		062139		296.82

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000427	TML MULTISTATE INTERGOVERNMENT							
I-C832103A	TML: MAR 2021	R	2/25/2021	24,758.73		062140		24,758.73
0068	TYLER TECHNOLOGIES - INCODE							
I-025-323900	SQL ANNUAL MAINT 4/1-11/30/21	R	2/25/2021	876.71		062141		876.71
000531	SELECT BENEFITS GROUP, INC,							
I-5721757	DENTAL SELECT: MAR 2021	R	2/26/2021	1,097.37		062142		1,097.37
000588	LEUPOLD AND STEVENS INC							
I-02/22/2021	VX-6HD 4-24x52 RIFLE SCOPE-SB	R	2/26/2021	1,586.20		062143		1,586.20

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	82	417,926.04	0.00	417,926.04
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	4	36,312.63	0.00	36,312.63
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: POOL TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
	86	454,238.67	0.00	454,238.67
BANK: POOL TOTALS:	86	454,238.67	0.00	454,238.67
REPORT TOTALS:	86	454,238.67	0.00	454,238.67



City Administrator Report

1. **May 1, 2021 Election Cancellation**: The filing period ended on February 12, 2021 at 5:00 p.m. February 19, 2021 at 5:00 p.m. is the last date for a candidate to withdraw to include write-in candidates. As those periods have passed, the City Council may cancel the election. An item is on the Consent Agenda to cancel the election, but Council must wait until after May 1 to officially swear in candidates.
2. **Twin Lakes/Twin Springs**: This project is complete except for sod. The purchase of sod was approved at the February 18 meeting. Staff has sent notification to citizens on these streets with the anticipated installation timeframe of March or April 2021.
3. **Street Fund**: Since there is not a street project on the agenda, staff is still presenting the street fund balance but under the City Administrator report instead of a specific project.
4. **Elkins/Gardenia Sanitary Sewer Investigation**: Ace Pipe Cleaning will soon begin investigating the possible sagging in lines. Staff hopes to be able to provide information to council at the April meeting.
5. **Pump Station Valve Work**: Work has begun on the valve at the pump station. Gratex did submit a quote for \$23,350.00 which is less than the \$29,309.00 amount approved by Council.
6. **Fort Worth Wholesale Water Contract Max Day/Hour Assessments**: The city of Fort Worth will not be including the time frame of February 15th and February 28th into the max day and max hour assessments because of the winter storm.
7. **Citizen Emergency Notification System**: Although the city has multiple ways to notify citizens and used all platforms during the winter storm, posting on so many platforms creates issues with getting information out to all citizens in a quick manner. Staff has begun obtaining quotes (thank you, Chief Petty for your help) to present in next year's budget. The systems are not just for once-per-decade emergencies. They can be used for weather, traffic, and any other reason warranting mass notification for the city. Staff has looked at Nixle, Code Red, as well as others, and will present the best option while keeping cost in mind.
8. **Park Board Capital Campaign to Fund Shade Structure**: Just a reminder that the Park Board is working diligently on a campaign to request donations to fund a shade structure in the park.
9. **Other Items**: If necessary, other items that arise before the meeting.

Fund Sources for Street Repairs	Amount	Cash Flow Availability
Logic Street Sales Tax Account Balance @ 3/11/21	141,749.42	
Estimated 47th CDBG costs based on \$165K Grant	(56,772.50)	
Estimated Funds available for Street Repairs @ 3/11/21	84,976.92	84,976.92
4/30/2021	7,635.50	92,612.42
5/31/2021	9,162.49	101,774.91
6/30/2021	8,548.13	110,323.04
7/31/2021	8,413.13	118,736.17
8/31/2021	9,962.13	128,698.30
9/30/2021	10,099.98	138,798.28
FY 20/21 Budget Sales Tax Revenue	53,821.36	138,798.28

Estimated Funds available for Street Repairs @ 9/30/21 **138,798.28**

Indian Trail Engineer costs 2017-2018	46,520.00
Indian Trail Project estimate	19,311.58
Indian Trail striping	302.64
Indian Trail traffic control	791.00
Indian Trail drainage repair	1,850.00
Indian Trail postcard notification	23.28
Tarrant County Contributed Property	62,058.00
Total Indian Trail project costs	130,856.50
<i>Paid with 2017 Bond Street Funds</i>	(20,405.22)
<i>Paid with Street Sales Tax Funds</i>	(48,393.28)
<i>Book entry to record contribution</i>	(62,058.00)
Indian Trail project costs remaining	-

Twin Lakes/Twin Springs-Materials	96,934.18
Twin Lakes/Twin Springs Design, Survey, SWPPP	9,808.25
Twin Lakes/Twin Springs Sampling & Testing	5,410.00
Twin Lakes/Twin Springs Utility Adj's/Misc	19,677.53
Twin Lakes/Twin Springs Erosion Control	21,332.67
Twin Lakes/Twin Springs Sewer Manhole Cleanup	4,252.70
Twin Lakes/Twin Springs American Barricade	2,592.50
Twin Lakes/Twin Springs postcard notification	47.30
Twin Lakes/Twin Springs legal fees	806.25
Tarrant County Contributed Property-Twin Springs	195,652.50
Tarrant County Contributed Property-Twin Lakes	125,274.11
Total Twin Lakes/Twin Springs project costs	481,787.99
<i>Paid with 2017 Bond Street Funds</i>	(61,929.96)
<i>Paid with Street Sales Tax Funds</i>	(89,290.84)
<i>Book entry to record contribution-Twin Springs</i>	(195,652.50)
<i>Book entry to record contribution-Twin Lakes</i>	(125,274.11)
Twin Lakes/Twin Springs project costs unpaid	9,640.58

Indian Trail & Twin Lakes/Springs project costs unpaid **9,640.58**

Projected Funds remaining @ 9/30/21 **129,157.70**



Dear Wholesale Customer:

The winter storm last month proved very challenging for North Texas water utilities. I hope that your water system has fully recovered and your operations are running smoothly.

We have received a number of questions from our wholesale customers regarding the impact of the February winter weather on future wholesale water rates as well as options for lessening the impact of the severe weather on wholesale customers.

As part of the rate process, retail and wholesale revenue requirements are calculated independently. Fort Worth Water uses figures based on a normal year to calculate wholesale rates. Fort Worth Water will determine Operations & Maintenance expenses by adjusting for one-time anomalies or non-recurring expenses (as done in previous years) to determine a normalized O&M expense to use for ratemaking. The winter storm costs that occurred from February 15 through February 28 are an example of such a non-recurring expense that will be removed as we calculate the normal year in future rates determinations. As a result, they will not factor into any future wholesale water rates.

As you may have heard, Fort Worth Water is issuing a storm recovery credit to retail residential water customers based on any increase in usage in February 2021 over February 2020. This is intended to lessen the impact of bill increases on our residential customers due to the variability of water use during the storm. In that spirit, we will not include usage between February 15 and February 28 in determining max day/max hour usage for our wholesale customers. This will prevent the winter storm from impacting these annual calculations.

I hope that you find this information useful and it alleviates your concerns regarding the impact of the winter storm this year and in future years' wholesale rates. Please feel free to contact me if you have questions at christopher.harder@fortworthtexas.gov or (817) 392-5020.

Sincerely,

Chris Harder, P.E.
Director, Fort Worth Water

WATER DEPARTMENT
ADMINISTRATION

The City of Fort Worth * 200 Texas Street * Fort Worth, Texas 76102

Tel: 817-392-8240 * Fax: 817-392-8195

**City Council
Staff Agenda Report**

Agenda Item: 7a.

Agenda Subject: Racial Profiling Report.		
Meeting Date: March 18, 2021	Financial Considerations: Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	Strategic Vision Pillar: <input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input checked="" type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information: In accordance with the Texas Code of Criminal Procedure, the chief administrator of a law enforcement agency shall submit an annual Racial Profiling Report to both the Texas Commission on Law Enforcement (TCOLE) and the municipality’s governing body. Although no official action is required for this item, it is being included in the Consent Agenda for approval with other items under that heading.

Recommended Action/Motion: No action needed. This report only requires submittal/receipt of the report.

Attachments: Racial Profiling Report

2020 Racial Profiling Report

Dalworthington Gardens Department of Public Safety

Chief Greg Petty

February 19th, 2021



STATEMENT ON COMPLAINTS/USE OF FORCE

There were no racial profiling complaints filed with the Dalworthington Gardens Department of Public Safety (DGW DPS) in 2020.

There were three uses of physical force used during a stop one of which resulted in bodily injury to the suspect.

Racial Profiling Report | Full report

Agency Name: The Dalworthington Gardens Department of Public Safety (DWG DPS)

Reporting Date: 02/19/2021

TCOLE Agency Number: 439209

Chief Administrator: Greg Petty

Agency Contact Information: www.cityofdwg.net

Phone: (817) 275-1234

Email: dpsadmin@cityofdwg.net

Mailing Address: 2600 Roosevelt Dr
Dalworthington Gardens, TX 76016

This Agency filed a full report

DWG DPS has adopted a detailed written policy on racial profiling. Our policy:

- 1) clearly defines acts constituting racial profiling;
- 2) strictly prohibits peace officers employed by the DWG DPS from engaging in racial profiling;
- 3) implements a process by which an individual may file a complaint with the DWG DPS if the individual believes that a peace officer employed by the DWG DPS has engaged in racial profiling with respect to the individual;
- 4) provides public education relating to the agency's complaint process;
- 5) requires appropriate corrective action to be taken against a peace officer employed by the DWG DPS who, after an investigation, is shown to have engaged in racial profiling in violation of the DWG DPS policy;
- 6) requires collection of information relating to motor vehicle stops in which a citation is issued and to arrests made as a result of those stops, including information relating to:
 - a. the race or ethnicity of the individual detained;
 - b. whether a search was conducted and, if so, whether the individual detained consented to the search;

- c. whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;
- d. whether the peace officer used physical force that resulted in bodily injury during the stop;
- e. the location of the stop;
- f. the reason for the stop.

7) requires the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:

- a. the Commission on Law Enforcement; and
- b. the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

The DWG DPS has satisfied the statutory data audit requirements as prescribed in Article 2.133(c), Code of Criminal Procedure during the reporting period.

Executed by: Greg Petty

Chief Administrator

Greg Petty #300

Date: 02/19/2021

Total stops: 5260

Street address or approximate location of the stop

City street: 5250

US highway: 0

State highway: 0

County road: 0

Private property or other: 10

Was race or ethnicity known prior to stop?

Yes: 46

No: 5214

Race or ethnicity

Alaska Native/American Indian: 42

Asian/Pacific Islander: 160

Black: 1655

White: 2502

Hispanic/Latino: 901

Gender

Female:

Total 2284

Alaska Native/American Indian 19

Asian/Pacific Islander 60

Black 795

White 1120 Hispanic/Latino 290

Male:

Total 2976

Alaska Native/American Indian 23

Asian/Pacific Islander 100

Black 860

White 1382 Hispanic/Latino 611

Reason for stop?

Violation of law:

Total 215
Alaska Native/American Indian 0 Asian/Pacific Islander 3 Black 69
White 113 Hispanic/Latino 30

Pre existing knowledge: _____

Total 33
Alaska Native/American Indian _____ Asian/Pacific Islander _____ Black 9
White 16 Hispanic/Latino 8

Moving traffic violation: _____

Total 3688
Alaska Native/American Indian 35 Asian/Pacific Islander 101 Black 1080
White 1841 Hispanic/Latino 631

Vehicle traffic violation: _____

Total 1324
Alaska Native/American Indian 7 Asian/Pacific Islander 56 Black 497
White 532 Hispanic/Latino 232

Was a search conducted?

Yes:

Total 90
Alaska Native/American Indian 1 Asian/Pacific Islander 1 Black 44
White 24 Hispanic/Latino 20

No:

Total 5170
Alaska Native/American Indian 41 Asian/Pacific Islander 159 Black 1611
White 2478 Hispanic/Latino 881

Reason for Search?

Consent:

Total 2
Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 1
White 1 Hispanic/Latino 0

Contraband:

Total 0
Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 0
White 0 Hispanic/Latino 0

Probable cause:

Total	<u>55</u>		
Alaska Native/American Indian	<u>1</u>	Asian/Pacific Islander	<u>1</u>
White	<u>8</u>	Black	<u>34</u>
Hispanic/Latino	<u>11</u>		

Inventory:

Total	<u>24</u>		
Alaska Native/American Indian	<u>0</u>	Asian/Pacific Islander	<u>0</u>
White	<u>10</u>	Black	<u>8</u>
Hispanic/Latino	<u>6</u>		

Incident to arrest:

Total	<u>9</u>		
Alaska Native/American Indian	<u>0</u>	Asian/Pacific Islander	<u>0</u>
White	<u>5</u>	Black	<u>1</u>
Hispanic/Latino	<u>3</u>		

Was Contraband discovered?

Yes:

Total	<u>40</u>		
Alaska Native/American Indian	<u>0</u>	Did the finding result in arrest (total should equal previous column)?	
Asian/Pacific Islander	<u>0</u>	Yes	<u>0</u>
Black	<u>21</u>	No	<u>0</u>
White	<u>10</u>	Yes	<u>0</u>
Hispanic/Latino	<u>9</u>	No	<u>0</u>
		Yes	<u>10</u>
		No	<u>11</u>
		Yes	<u>7</u>
		No	<u>3</u>
		Yes	<u>4</u>
		No	<u>5</u>

No:

Total	<u>5220</u>		
Alaska Native/American Indian	<u>42</u>	Asian/Pacific Islander	<u>160</u>
White	<u>2492</u>	Black	<u>1634</u>
Hispanic/Latino	<u>892</u>		

Description of contraband

Drugs:

Total	<u>25</u>		
Alaska Native/American Indian	<u>0</u>	Asian/Pacific Islander	<u>0</u>
White	<u>6</u>	Black	<u>11</u>
Hispanic/Latino	<u>8</u>		

Currency:

Total	<u>0</u>
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Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 0
White 0 Hispanic/Latino 0

Weapons:

Total 7
Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 5
White 2 Hispanic/Latino 0

Alcohol:

Total 3
Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 1
White 1 Hispanic/Latino 1

Stolen property:

Total 0
Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 0
White 0 Hispanic/Latino 0

Other:

Total 5
Alaska Native/American Indian 0 Asian/Pacific Islander 0 Black 4
White 1 Hispanic/Latino 0

Result of the stop

Verbal warning:

Total 2839
Alaska Native/American Indian 23 Asian/Pacific Islander 104 Black 974
White 1314 Hispanic/Latino 424

Written warning:

Total 190
Alaska Native/American Indian 1 Asian/Pacific Islander 6 Black 67
White 96 Hispanic/Latino 20

Citation:

Total 2137
Alaska Native/American Indian 18 Asian/Pacific Islander 48 Black 596
White 1021 Hispanic/Latino 454

Written warning and arrest:

Total 2

Alaska Native/American Indian 0

Asian/Pacific Islander 0

Black 1

White 0 Hispanic/Latino 1

Citation and arrest:

Total 28

Alaska Native/American Indian 0

Asian/Pacific Islander 0

Black 9

White 11 Hispanic/Latino 8

Arrest:

Total 64

Alaska Native/American Indian 0

Asian/Pacific Islander 2

Black 26

White 24 Hispanic/Latino 12

Arrest based on

Violation of Penal Code:

Total 22

Alaska Native/American Indian 0

Asian/Pacific Islander 0

Black 9

White 10 Hispanic/Latino 3

Violation of Traffic Law:

Total 7

Alaska Native/American Indian 0

Asian/Pacific Islander 0

Black 3

White 4 Hispanic/Latino 0

Violation of City Ordinance:

Total 0

Alaska Native/American Indian 0

Asian/Pacific Islander 0

Black 0

White 0 Hispanic/Latino 0

Outstanding Warrant:

Total 35

Alaska Native/American Indian 0

Asian/Pacific Islander 2

Black 14

White 10 Hispanic/Latino 9

Was physical force resulting in bodily injury used during stop

Yes:

Total 1

Alaska Native/American Indian 0

Asian/Pacific Islander 0

Black 1

White 0 Hispanic/Latino 0

No:

Total 5259

Alaska Native/American Indian 42

Asian/Pacific Islander 160

Black 1654

White 2502 Hispanic/Latino 901

Number of complaints of racial profiling

Total 0

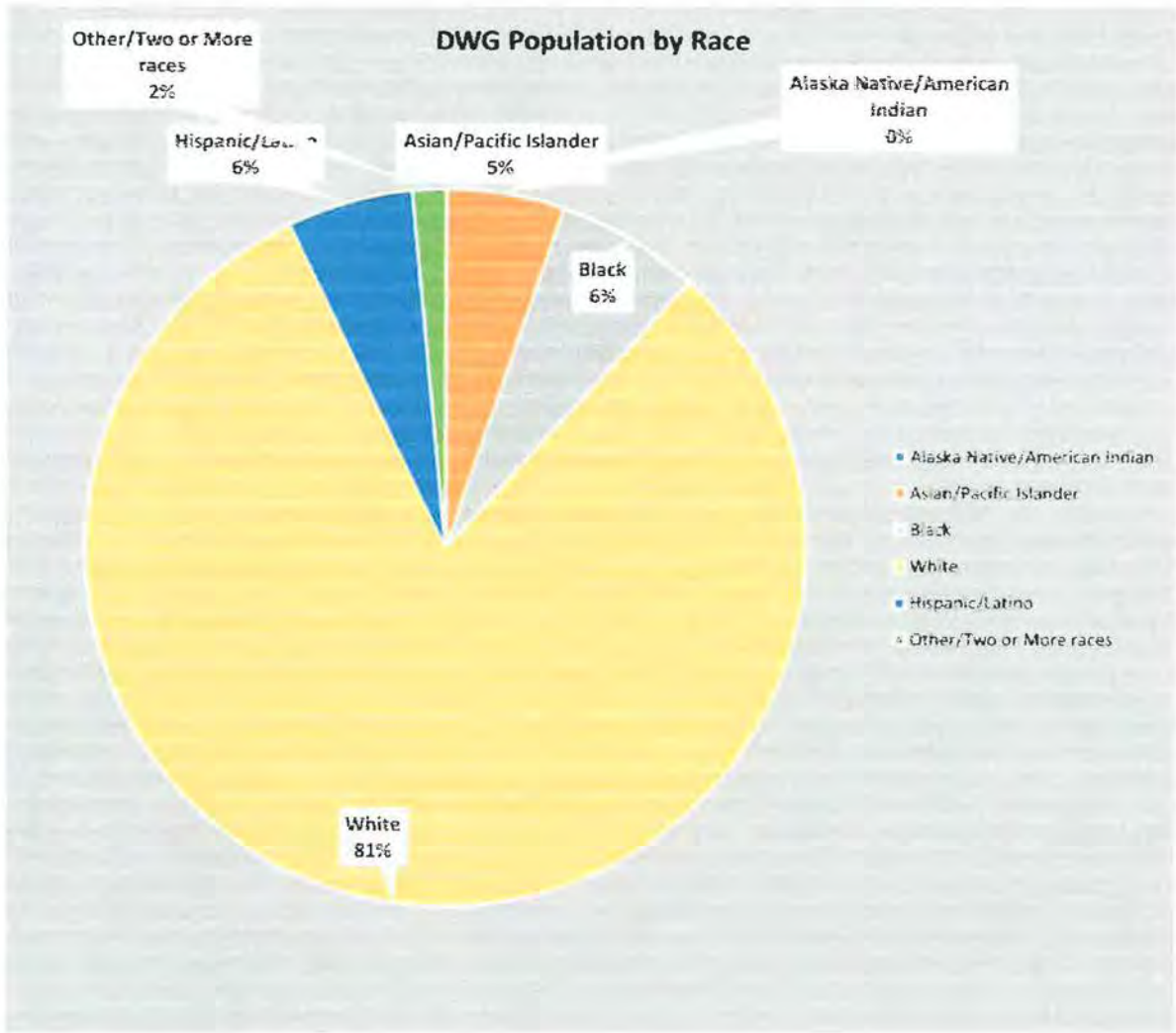
Resulted in disciplinary action 0

Did not result in disciplinary action 0

Submitted electronically to the



The Texas Commission on Law Enforcement



DWG 2020 Census Estimates	
Race	Percent
Alaska Native/American Indian	0.00%
Asian/Pacific Islander	5.29%
Black	6.47%
White	81.06%
Hispanic/Latino	5.65%
Other/Two or More races	1.53%

**City Council
Staff Agenda Report**

Agenda Item: 7b.

Agenda Subject: Approval of Resolution No. 2021-07 authorizing continued participation with the Steering Committee of Cities Served by Oncor; and authorizing the payment of six cents per capita to the Steering Committee to fund regulatory and legal proceedings and activities related to Oncor Electric Delivery Company, LLC.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: \$147.24</p> <p>Budgeted: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <p><input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence</p>
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Background Information:

Purpose of the Resolution

The City of Dalworthington Gardens is a member of a 162-member city coalition known as the Steering Committee of Cities Served by Oncor (Steering Committee). The resolution approves the assessment of a six cent (\$0.06) per capita fee to fund the activities of the Steering Committee.

Why this Resolution is Necessary

The Steering Committee undertakes activities on behalf of municipalities for which it needs funding support from its members. Municipalities have original jurisdiction over the electric distribution rates and services within the city. The Steering Committee has been in existence since the late 1980s. It took on a formal structure in the early 1990s. Empowered by city resolutions and funded by per capita assessments, the Steering Committee has been the primary public interest advocate before the Public Utility Commission, ERCOT, the courts, and the Legislature on electric utility regulation matters for over three decades.

The Steering Committee is actively involved in rate cases, appeals, rulemakings, and legislative efforts impacting the rates charged by Oncor Electric Delivery Company, LLC within the City. Steering Committee representation is also strong at ERCOT. It is possible that additional efforts will be necessary on new issues that arise during the year, and it is important that the Steering Committee be able to fund its participation on behalf of its member cities. A per capita assessment has historically been used, and is a fair method for the members to bear the burdens associated with the benefits received from that membership.

Recommended Action/Motion: Approval of Resolution No. 2021-07 authorizing continued participation with the Steering Committee of Cities Served by Oncor; and authorizing the payment of six cents per capita to the Steering Committee to fund regulatory and legal proceedings and activities related to Oncor Electric Delivery Company, LLC.

**Attachments: Invoice
Resolution
Newsletter**

City of Arlington, c/o Oncor Cities
 Steering Committee
 Attn: Brandi Stigler
 101 S. Mesquite St., Ste. 300
 MS # 63-0300
 Arlington, TX 76010

Invoice

Date	Invoice #
2/19/2021	21-41

Bill To
City of Dalworthington Gardens

Item	Population	Per Capita	Amount
2021 Membership Assessment	2,454	0.06	147.24
Please make check payable to: Oncor Cities Steering Committee and mail to Oncor Cities Steering Committee, Attn: Brandi Stigler, Arlington City Attorney's Office, 101 S. Mesquite St., Ste. 300, MS #63-0300, Arlington, Texas 76010			Total \$147.24

RESOLUTION NO. 2021-07

A RESOLUTION AUTHORIZING CONTINUED PARTICIPATION WITH THE STEERING COMMITTEE OF CITIES SERVED BY ONCOR; AND AUTHORIZING THE PAYMENT OF SIX CENTS PER CAPITA TO THE STEERING COMMITTEE TO FUND REGULATORY AND LEGAL PROCEEDINGS AND ACTIVITIES RELATED TO ONCOR ELECTRIC DELIVERY COMPANY, LLC.

WHEREAS, the City of Dalworthington Gardens is a regulatory authority under the Public Utility Regulatory Act (PURA) and has exclusive original jurisdiction over the rates and services of Oncor Electric Delivery Company, LLC (Oncor) within the municipal boundaries of the city; and

WHEREAS, the Steering Committee of Cities Served By Oncor (Steering Committee) has historically intervened in Oncor rate proceedings and electric utility related rulemakings to protect the interests of municipalities and electric customers residing within municipal boundaries; and

WHEREAS, the Steering Committee is participating in Public Utility Commission dockets and projects, as well as court proceedings, and legislative activity, affecting transmission and distribution utility rates; and

WHEREAS, the City is a member of the Steering Committee; and

WHEREAS, the Steering Committee functions under the direction of an Executive Committee which sets an annual budget and directs interventions before state and federal agencies, courts and legislatures, subject to the right of any member to request and cause its party status to be withdrawn from such activities; and

WHEREAS, the Steering Committee at its December 2020 meeting set a budget for 2021 that compels an assessment of six cents (\$0.06) per capita; and

WHEREAS, in order for the Steering Committee to continue its participation in these activities which affects the provision of electric utility service and the rates to be charged, it must assess its members for such costs.

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

I.

That the City is authorized to continue its membership with the Steering Committee of Cities Served by Oncor to protect the interests of the City of Dalworthington Gardens and protect the interests of the customers of Oncor Electric Delivery Company, LLC residing and conducting business within the City limits.

II.

The City is further authorized to pay its assessment to the Steering Committee of six cents (\$0.06) per capita based on the population figures for the City shown in the latest TML Directory of City Officials.

III.

A copy of this Resolution and the assessment payment check made payable to “*Steering Committee of Cities Served by Oncor*” shall be sent to Brandi Stigler, Steering Committee of Cities Served by Oncor, c/o City Attorney’s Office, Mail Stop 63-0300, 101 S. Mesquite St., Suite 300, Arlington, Texas 76010.

PRESENTED AND PASSED on this the 18th day of March, 2021

Signature
Mayor

ATTEST:

Signature
City Secretary

APPROVED AS TO FORM:

Signature
City Attorney

2020 OCSC NEWSLETTER



2020 YEAR IN REVIEW ISSUE

This past year was a busy one for OCSC. This annual review highlights the significant events of 2020 that impacted OCSC and what's on the horizon next year.

OCSC Has a Productive 2020

This past year was another active year for the Steering Committee of Cities Served by Oncor (OCSC). On behalf of its member cities and their residents, OCSC participated in numerous proceedings before the Public Utility Commission of Texas (PUC) and the Texas Legislature. This Year in Review highlights the significant events in 2020 that impacted OCSC and previews what is on the horizon for the coming year. Looking ahead, 2021 will likely be another busy year for OCSC at the PUC, the Electric Reliability Council of Texas, the Texas Legislature, and the courts.



Oncor DCRF Settles; Approved by PUC

In early April 2020, electric utilities filed applications with the Public Utility Commission (PUC or Commission) to amend their Distribution Cost Recovery Factors (DCRFs). Utilities file DCRF proceedings to update the DCRF Rider in their tariff to include additional distribution invested capital placed in service since their last full base rate case.

Oncor Electric Delivery Company, LLC (Oncor or Company) filed an Application to Amend its DCRF on April 3, 2020, seeking to increase Oncor's total distribution rates by \$75,889,531 annually (an approximately

\$0.88 increase to the average residential customer's bill). This is Oncor's third DCRF filing. OCSC intervened in the proceeding, hired consultants to review the filing, conducted discovery, and negotiated with the Company. Ultimately, the parties settled, resolving all issues in the docket. Under the settlement, Oncor reduced its request by \$6 million to a total DCRF annual revenue requirement increase of \$69.9 million.

On July 31, 2020 the Commission approved the settlement. The agreed rates for Oncor's DCRF became effective September 1, 2020.

PUC Approves Oncor EECRF

Oncor made its annual Energy Efficiency Cost Recovery Factor (EECRF) filing on May 29, 2020, to adjust its rates during the following year to reflect changes in program costs and performance bonuses. EECRF filings also true-up any prior energy efficiency costs over- or under-collected, pursuant to the Public Utility Regulatory Act (PURA) and PUC rules. Because EECRF proceedings are limited in scope and review, they proceed on an expedited schedule.

OCSC intervened, hired a consultant to review the filing, conducted discovery, and discussed the filing with the Company. Ultimately, OCSC confirmed that the Company's request was reasonable. Therefore, OCSC agreed to the Company's requested EECRF increase as filed.

Pursuant to the agreement, Oncor will collect \$64,782,106 in 2021, consisting of the following components: (1) \$51,620,521 in energy efficiency program costs projected to be incurred in 2021; (2) \$14,249,500 for its 2019 performance bonus; (3) allocation of \$1,833,844 for the over-recovery of costs in 2019; (4) \$735,989 in estimated expenses relating to the Commission's EM&V costs; and (5) \$9,940 in rate case expenses from 2019.

At the September 10, 2020 open meeting, the PUC approved the settlement agreement. The settlement's rates will go into effect on March 1, 2021.

PUC Takes Emergency Action to Combat the Impact of COVID-19

On March 16, 2020, the PUC held an emergency open meeting to adopt measures to address the threats presented by the coronavirus disease (COVID-19). The commissioners designated the COVID-19 threat as a public emergency, giving the PUC the authority to suspend the rules for different filing requirements and deadlines. The agency announced that its staff would be telecommuting, suspended its filing requirements for hard copies, and took its open meetings virtual, allowing the public to participate telephonically. As of the end of 2020, most of staff is still telecommuting, the PUC is contemplating permanent changes to filing requirements, and its open meetings are still being conducted virtually via online streaming.

On, March 26, 2020, the PUC exercised its emergency authority to issue three orders, detailed below:

Exceptions to PUC Rules and Requirement for REPs to Offer DPPs

The first Order provided exceptions to existing PUC rules for electric, water, and sewer utilities, prohibiting the assessment of late fees and disconnection of customers when they cannot pay their utility bills, and required electric utilities to provide eligible customers with deferred payment plans (DPPs).

Accounting Order, Establishing a Regulatory Asset

The Commission also approved an accounting order, authorizing an accounting mechanism and subsequent process through which regulated utilities may seek future recovery of expenses resulting from the effects of COVID-19. These expenses, considered "regulatory assets" can include non-payment of customer bills, as well as other costs, such as the cost to have facilities cleaned and disinfected. In future proceedings, the Commission will consider whether each utility's request for recovery of these regulatory assets is reasonable and necessary. The Commission will

also consider other issues at a future proceeding, such as the appropriate period of recovery for approved amounts.

The COVID-19 Electricity Relief Program

The third Order established the COVID-19 Electricity Relief Program (ERP), which is a mechanism that was designed to protect Texas citizens impacted by COVID 19 and provide certainty to the electric utilities and retail electric providers for recovery of unpaid utility bills.

The ERP helped customers that have been impacted by COVID-19 pay their past-due electric bills, and prevented utilities from disconnecting such customers. The ERP applied only to residential customers and only to those areas of the state with retail electric deregulation.

The ERP was originally scheduled to end July 17, but at its July 2 open meeting, the PUC directed Commission Staff to draft an order to continue the ERP until August 31.

The ERP is funded by a special charge of 0.033 cents per kilowatt hour added to electricity bills. That works out to about 40 cents for residential customers who use 1,200 kilowatt hours of electricity per month. According to the PUC, the program was "intended to help unemployed customers . . . by providing protection from disconnections for non-payment and offering bill payment assistance."

Nearly 595,000 were shielded from utility disconnections because of the program. Since March, it provided more than \$30 million in assistance for bills.

On October 1, 2020, the ERP ended, exposing protected residents to the potential for disconnections and late fees from utilities.

At the August 27, 2020 open meeting, the Commission issued an order requiring Retail Electric Providers and Transmission and Distribution Utilities to file a final ERP report to the Commission on or before January 15, 2021.

WETT STM Settlement Approved by PUC

On February 24, 2020, Wind Energy Transmission Texas, LLC (WETT), AxInfra US LP (AxInfra), Hotspur HoldCo 1 LLC (Hotspur 1), Hotspur HoldCo 2 LLC (Hotspur 2), and 730 Hotspur, LLC (730 Hotspur) (together Applicants) filed an application with the Public Utility Commission for approval of a sales transaction (STM) that would result in the transfer of ownership and control of WETT to AxInfra, an investment fund managed by Axium Infrastructure US, Inc. (Axium US) (Docket No. 50584).

OCSC intervened in the proceeding, because the proceeding impacts service in OCSC's member cities. Rates for all transmission providers are socialized (meaning that ratepayers will pay a portion of all transmission rates approved for all transmission providers). Additionally, the bankruptcy of Energy Future Holdings Corp., and three previous Oncor STMs, teach the importance of corporate structure, debt levels, and ring fencing in protecting consumers.

Under the application, AxInfra will ultimately control WETT. 730 Hotspur will acquire a non-controlling minority interest in Hotspur SPC, an Axium subsidiary that will have an upstream, indirect ownership interest in WETT.

The participating parties (the Applicant, TIEC, OCSC, and Commission Staff) filed a unanimous Stipulation, avoiding the June hearing on the merits.

In prior cases involving change of ownership—most notably the Oncor STMs involving Hunt and NextEra—there were serious debates over whether an application had to demonstrate meaningful savings or other benefits to customers to establish a public interest finding. WETT alleged modest savings in administrative costs by proposing a reduction in the size of its Board of Directors from five to three members—a mistake in governance that would nullify insignificant savings. The Stipulation corrects that mistake by requiring a five-member Board with two independent directors.

Other major concessions made by the Applicants to win the support of the parties include:

1. Dividend Restriction — WETT will not pay dividends, except for contractual tax payments, at any time that WETT's debt rating is below (BBB) or the equivalent with any one of the credit agencies rating WETT unless approved by the two disinterested board members of WETT Holdings;
2. Goodwill, Transaction & Transition Costs — WETT will not seek to include any transaction acquisition premium or Goodwill, transaction or transition costs in rates;
3. Capital Expenditures — Company will maintain capital expenditures consistent with the existing five-year plan; and
4. Stand Alone Credit — Owners agree to obtain stand-alone credit rating from at least one of Moody's, Fitch, or Standard & Poor's by the earlier of: (a) WETT's next base rate case, or (b) December 31, 2022.

On July 24, 2020 the Commission approved the Stipulation and issued its Final Order, finding that the transaction is in the public interest.

PUC Compares Electricity Utility Distribution Spending and Reliability

Each year, the Public Utility Commission releases a report tracking the reliability-related spending of investor-owned electric utilities (IOUs) providing distribution service across the state of Texas. This year's report covers the ten-year period from 2010-2019, providing data on (1) distribution system spending; (2) all investor-owned electric distribution utilities serving customers in Texas; (3) variations in spending and reliability data in graphical format; and (4) outage comparisons between utilities. Outage comparisons use the System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI) calculations to show the duration and frequency of interruptions.

Oncor's data is affected by its acquisition of Sharyland's distribution system in December 2016. Oncor is tracking SAIDI and SAIFI separately for the former Sharyland territory for ten years, whereas, starting in 2017, the vegetation management data is combined.

The size and operating environments of the IOUs in Texas are very diverse, which can make comparisons between IOUs misleading without careful consideration of these differences. Because of the range in IOU size, climate, topography, and other factors, an apples to apples comparison of IOU spending is not necessarily appropriate.

However, by comparing the cost per customer for each of the categories of IOU spending, we have some standards to gauge Oncor's spending.

In 2019, Oncor spent more than ever before on capital additions (around \$900 million) and Operations and Maintenance (O&M) (around \$250 million). Oncor's capital additions and O&M spending has climbed about 10-20% each year over the past 10 years.

Oncor's vegetation management (VM) spending rose slightly in 2019 compared to the previous two years, and is slightly above average for the past seven years. However, a large percentage of its VM spending is attributable to storms.

Oncor's SAIDI and SAIFI data reflects a rise in duration and frequency of interruptions in service that are attributable to major events. Further, over the last ten years, Oncor's percentage of SAIDI and SAIFI attributable to major events is much higher than other utilities.

Compared to other Texas Utilities, Oncor's SAIDI and SAIFI in roughly average.

The Commission's report can be found at:

http://interchange.puc.texas.gov/Documents/46735_26_1089530.PDF



2021 Legislative Session on the Horizon

The gavel drops, opening the 87th Texas Legislative Session on January 12, 2021. This session is sure to look different than years past. There will likely be occupancy limits and other limitations on how committee meetings will take place. Additionally, this session will be one of the toughest legislative sessions in recent years since members will have to address billions of dollars in shortfalls to the state budget, redraw the state's political maps, and navigate issues like health care and public education that have been a focus during the pandemic.

Since Lawmakers began pre-filing bills on Monday, November 9, 2020, over 750 bills have already been filed in the House and over 200 bills have been filed in the Senate – including a dozen or so relating to energy and ratepayer issues. We have our eye on many of these bills, and will keep you apprised as they move through the legislative process.

Below, we listed several bills on our watch list, and explain briefly their purpose. However, keep in mind that inclusion on this list implies neither our support nor opposition. **We highlight these bills for informational purposes only.**

- **House Bill 427**, by state Rep. Ken King, would impose an additional \$200 fee for the registration of electric vehicles as well as a \$100 fee for the registration of hybrid vehicles.
- **House Bill 433**, also by state Rep. King, would impose a 1-cent per-kilowatt-hour tax on each kilowatt of electricity generated in Texas from any source other than natural gas.
- **House Resolution 9**, by state Rep. Richard Raymond, would direct the Texas Legislature to urge the U.S. Congress to order a cost-benefit analysis regarding the risks of climate change nationwide. The analysis should include a discussion of appropriate measures to address those risks.
- **House Bill 685**, by state Rep. Gary VanDeaver, would create a critical care program for veterinarians that depend upon electricity to maintain critical medical equipment for animals under their care. The Public Utility Commission would create disconnection protections for such veterinarian customers.
- **Senate Bill 170**, by state Sen. Cesar Blanco, calls for a study of the feasibility of expanding the state's renewable energy goals such that half the state's installed generating capacity by 2030 will come from renewable sources, and 100 percent of it would come from renewable sources by 2050.
- **Senate Bill 182**, by state Sen. Charles Schwertner, requires the Public Utility Commission to conduct a five-year look-back analysis of rates charged by municipal electric utilities. If the municipal rates are 10 percent higher than the five-year average of competitive rates paid in a similarly situated area with electric competition, then the municipal utility must transition to deregulation within one year.

We will provide updates as the as the 87th Legislature kicks off at the beginning of 2021.

Public Utility Commission Prepares for 2021 Legislative Session

The Public Utility Commission (PUC) has acknowledged that this is not the year for utility issues to take center stage at the Legislative Session, so it seems their expectations are low for any significant changes in 2021. In the PUC's Biennial Report to the 87th Legislature (filed on December 10, 2020 in Docket No. 50475), the PUC provides a report on significant actions taken over the past two years, describes emerging issues, and summarizes its recommendations to the Legislature for potential water, electric, and telecommunications legislation. Based on this report and comments made by the Commissioners at the open meeting on December 17, 2020, the PUC recommends legislation on the following:

- **Sale of Electricity at Charging Stations:** As the cost of electric vehicles has dropped, more consumers have purchased them, with sales rates doubling year-over-year. With increased adoption of electric vehicles over fuel-based vehicles, there is a growing need for public-use charging stations

to be located off of highways and in places such as large retail shopping centers or garages near office buildings. The sale of electricity through these charging stations could potentially bring the companies owning them under the definition of an "electric utility." The PUC proposes that the Legislature clarify that the use of an electric vehicle charging station is not an electric utility or a retail electric provider.

- **Filing Fees:** The Commission is requesting the statutory authority to charge fees to certain parties that make paper filings with the PUC at a level not to exceed the costs incurred by the agency.

We will provide updates on how the 87th Legislature acts on the PUC's recommendations in 2021.



2021 OCSC Meetings

March 4
May 6
August 12
December 9

2021 OCSC Officers

Paige Mims—Chair
Don Knight—Vice Chair
Adrienne Lothery—Secretary



For more questions or concerns regarding any OCSC matter or communication, please contact the following representative, who will be happy to provide assistance:

Thomas L. Brocato
Attorney

Direct : (512) 322-5857
Email: tbrocato@lglawfirm.com

RESOLUTION NO. 2021-08

A RESOLUTION OF THE CITY OF DALWORTHINGTON GARDENS, TEXAS, CANCELING THE MAY 1, 2021 GENERAL ELECTION FOR THE OFFICES OF ALDERMAN PLACE 3, ALDERMAN PLANCE 4, AND ALDERMAN, PLACE 5; AND DECLARING UNOPPOSED CANDIDATES ELECTED

WHEREAS, the City of Dalworthington Gardens, Texas (“City”) is a Type A General Law Municipality located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the general election to be held on May 1, 2021 for the purpose of electing members to the offices of Alderman Place 3, Alderman Place 4, and Alderman Place 5 was called at the January 21, 2021 Council Meeting; and

WHEREAS, the deadlines have passed to file for a place on the ballot and for declaration of write-in candidacy; and

WHEREAS, candidates for offices of Alderman Place 3, Alderman Place 4, and Alderman Place 5 are unopposed; and

WHEREAS, in accordance with the Election Code, Subchapter C, the city council is authorized to declare the unopposed candidates elected to office and cancel the election.

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

Section 1. The candidates listed in the attached Certification of Unopposed Candidates, attached hereto as Exhibit “A”, are unopposed and shall be issued certificates of election following the time the election would have been canvassed.

Section 2. The May 1, 2021 general election is canceled, and the city secretary is directed to post the Order of Cancellation, attached hereto as Exhibit “B”, on Election Day at each polling place that would have been used in the election.

PRESENTED AND PASSED on this 18th day of March, 2021.

CITY OF DALWORTHINGTON GARDENS

Laura Bianco, Mayor

ATTEST:

Lola Hazel, City Secretary

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR
OTHER POLITICAL SUBDIVISIONS (NOT COUNTY)**

To: Presiding Officer of Governing Body

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 1, 2021.

List offices and names of candidates:

Candidate(s)	Office(s)
Cathy Stein	Alderman, Place 3
Ed Motley	Alderman, Place 4
Joe Kohn	Alderman, Place 5

Signature

Printed name

Title

Date of signing

(Seal)

ORDER OF CANCELLATION
EJEMPLO DE ORDEN DE CANCELACIÓN
THÔNG BÁO HỦY BỎ BẦU CỬ

The City of Dalworthington Gardens hereby cancels the election scheduled to be held on May 1, 2021 in accordance with Section 2.053(a) of the Texas Election Code. The following candidates have been certified as unopposed and are hereby elected as follows:

El City of Dalworthington Gardens por la presente cancela la elección que, de lo contrario, se hubiera celebrado el 1st de Mayo, 2021 de conformidad, con 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:

Ban Quản trị đã đăng ký của Thành phố Dalworthington Gardens, Texas sẽ hủy bỏ cuộc bầu cử dự kiến được tổ chức vào ngày 1 tháng 5 năm 2021 căn cứ theo Điều 2.053(a) của Luật bầu cử Texas. Các ứng viên sau đây đã được chứng nhận là không có đối thủ và được bầu như sau:

Candidate (Candidato) (Ứng Viên)

Cathy Stein	Alderman, Place 3
Ed Motley	Alderman, Place 4
Joe Kohn	Alderman, Place 5

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.

Các ứng cử viên, được tuyên bố là “đã được bầu” tại cuộc họp thông báo hủy bỏ bầu cử, phải đợi đến sau ngày bầu cử chính thức và không sớm hơn thời gian tiếp xúc cử tri theo quy định để tuyên thệ và nhận nhiệm vụ. Các bản sao của thông báo này cần phải và sẽ được đăng vào Ngày Bầu cử tại mỗi địa điểm bỏ phiếu đã được sử dụng nếu cuộc bầu cử không bị hủy bỏ.

Laura Bianco
Mayor

Lola Hazel
Secretary

Date of adoption

**City Council
Staff Agenda Report**

Agenda Item: 8a.

Agenda Subject: FY 2019-2020 annual financial audit.		
Meeting Date: March 18, 2021	Financial Considerations: Budgeted annual cost for auditor to prepare audit <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Strategic Vision Pillar: <input checked="" type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input checked="" type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information: In accordance with Chapter 103 of the Local Government Code, the city’s auditor, BrooksWatson & Co, will be presenting the audit report for FY 2019-2020. In accordance with the city’s policy, Council appointed members to an audit committee that consists of Mayor Bianco, Council Member John King, and Council Member Cathy Stein. The audit committee will meet on March 11 with the auditor to receive detailed information regarding the audit. As such, the audit will not be ready to include in this packet. Copies of the audit will be distributed at the March 18 Council Meeting, and BrooksWatson will be present to provide a presentation.

Recommended Action/Motion: Motion to approve a resolution accepting the 2019-2020 FY audit.

**Attachments: Resolution
Audit**

RESOLUTION NO. 2021-09

**A RESOLUTION OF THE CITY OF DALWORTHINGTON GARDENS, TEXAS,
ACCEPTING THE FY 2019-2020 ANNUAL FINANCIAL AUDIT**

WHEREAS, in accordance with Local Government Code, Chapter 103, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit; and

WHEREAS, the City hired BrooksWatson & Co., PLLC to perform said audit; and

WHEREAS, said audit shall be completed and filed in the office of the city secretary within 180 days after the last day of the municipality's fiscal year (by April 1).

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
DALWORTHINGTON GARDENS, TEXAS:**

1. The Dalworthington Gardens City Council accepts the audit as presented by BrooksWatson & Co., PLLC.
2. The FY 2019-2020 annual financial audit shall be filed in the office of the city secretary, and shall be attached hereto as Exhibit "A".

PASSED & APPROVED this 18th day of March, 2021.

CITY OF DALWORTHINGTON GARDENS

Laura Bianco, Mayor

ATTEST:

Lola Hazel, City Secretary



March 11, 2021

To the Honorable Mayor,
Members of the City Council
and management
City of Dalworthington Gardens, Texas

We have audited the financial statements of City of Dalworthington Gardens, Texas as of and for the year ended September 30, 2020, and have issued our report thereon dated March 11, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 26, 2019, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Dalworthington Gardens solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control other matters noted during our audit in a separate letter to you dated March 11, 2021.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

In relation to all nonattest services provided, such as preparation of the financial statements and supporting schedules, the City has assigned an individual with adequate skills, knowledge, and experience to oversee this service.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note I. to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended September 30, 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Estimates inherent within the projection of the future pension obligation used to calculate the net pension liability.
- Estimated useful lives for capital assets

Management's estimates inherent within the projection of future pension obligation are based on experience studies and observations by the actuaries hired by TMRS. We evaluated the key factors and assumptions used to develop these estimates and determined they appeared reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimates for the useful lives of capital assets are based on experience and industry standards. We evaluated the key factors and assumptions used to develop these estimates and determined they appeared reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Dalworthington Gardens's financial statements relate to: debt and the net pension liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements; see **Exhibit 1**.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Dalworthington Gardens's

financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 11, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with City of Dalworthington Gardens, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Dalworthington Gardens's auditors. Our opinion is not modified with respect to this matter.

This report is intended solely for the information and use of the city council and management of City of Dalworthington Gardens and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, slightly stylized font.

BrooksWatson & Co., PLLC

EXHIBIT 1

Adjusting Journal Entries JE # 1		4600.10	
To accrue retainage payable for the City Hall project as of FYE			
142.00.6602	City Hall	29,895.50	
170.00.1508	Construction In Progress	29,895.50	
142.00.2106	Retainage Payable		29,895.50
170.00.2800	Investment: Fixed Assets		29,895.50
Total		<u>59,791.00</u>	<u>59,791.00</u>

Dalworthington Gardens, Texas Audit Presentation

September 30, 2020

Presented By: Jon Watson, CPA
March 18, 2021

BW&C

CERTIFIED PUBLIC ACCOUNTANTS



OVERVIEW OF THE AUDIT PROCESS

Audit Process: 3 stages (Planning, Fieldwork, Conclusion & Reporting)

The audit was performed in accordance with Generally Accepted Auditing Standards (GAAS)

➤ PLANNING

- The audit process was a risk-based approach in which we focused our procedures on those areas most susceptible to risk of error or fraud.

➤ FIELDWORK

- Agree balances to underlying reports, and perform testing to assure those balances are materially accurate.

➤ CONCLUSION & REPORTING

- Evaluate results. Prepare report and required communications.




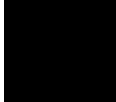
COMPONENTS OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

- ❖ Introductory section
- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
 - Government-Wide Statements
 - Fund Level Statements
 - Notes to the Financial Statements
- ❖ Required Supplementary Information
 - Budget to Actual Schedules
 - Pension Schedules (TMRS)
 - OPEB Schedule
- ❖ Other Supplementary Information
 - Nonmajor funds combining schedule
 - Nonmajor special revenue funds budget to actual schedules
- ❖ Statistical Section

INDEPENDENT AUDITOR'S REPORT

REFERENCE CAFR – PAGE 14

❖ Four possible outcomes

	-Unmodified
	-Modified
	-Disclaimed
	-Adverse

- ❖ The City received an unmodified opinion
- ❖ Highest level of assurance

FINANCIAL HIGHLIGHTS

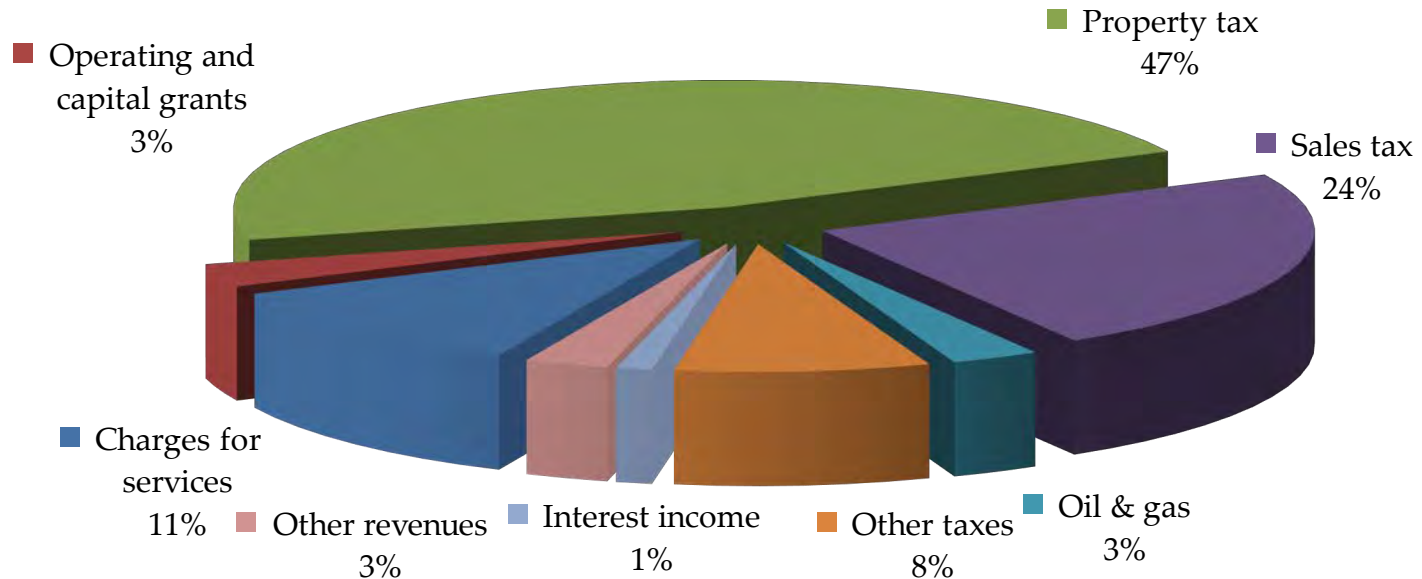
REFERENCE CAFR – PAGE 19

- ❖ Total assets exceeded total liabilities by \$3,548,592.
- ❖ City's governmental funds reported a combined ending fund balance of \$3,727,574, a decrease of \$14,014.
- ❖ Unassigned fund balance in the general fund was \$1,041,670 or 29% of annual general fund expenditures. It was 28% at end of prior year.
- ❖ The City had an overall increase in net position of \$1,252,731 for the year.

City Revenues – Governmental Activities

GOVERNMENTAL ACTIVITIES – YEAR ENDING 9/30/20 - REFERENCE CAFR PAGE 23

Governmental Activities - Revenues

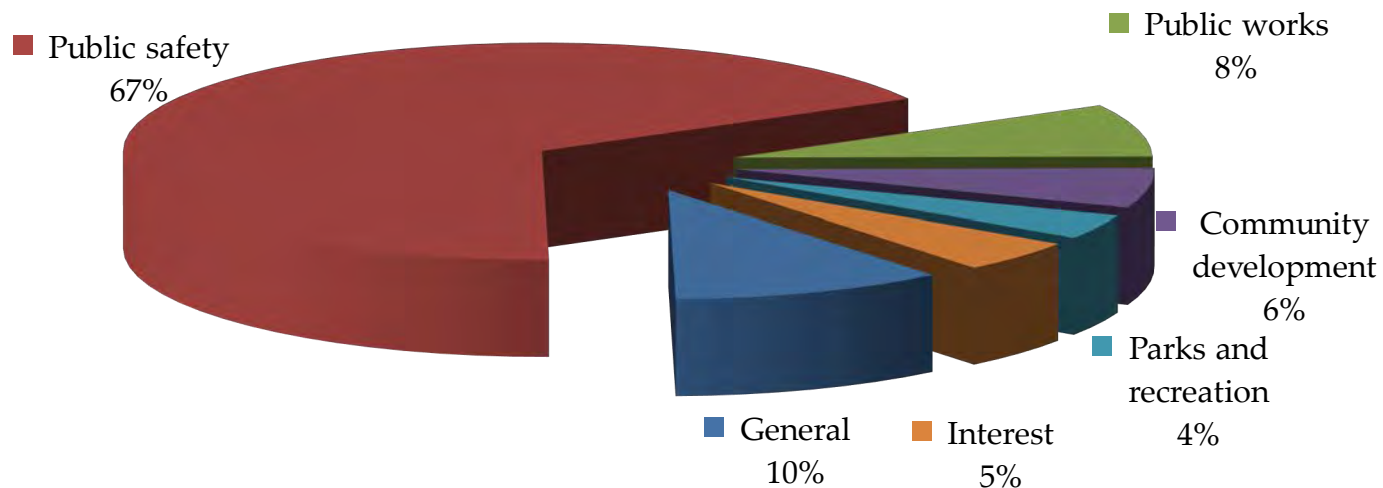


- ❖ Total governmental revenues were \$4,252,789; prior year was \$4,142,580
- ❖ Total sales taxes were 24%; \$1,008,013; Prior year was 20%; \$841,944.
- ❖ Total property taxes were 47%; \$1,993,889; Prior year was 46%; \$1,900,957.
- ❖ Charges for services were 11%; \$479,231; Prior year was 15%; \$594,745.
- ❖ Oil and gas revenues were 3%; \$123,088; Prior year was 5%; \$202,527.

City Expenditures – Governmental Activities

GOVERNMENTAL ACTIVITIES – YEAR ENDING 9/30/20 - REFERENCE CAFR PAGE 23

Governmental Activities - Expenses



- ❖ Total governmental expenses were \$3,299,319; prior year was \$ 3,287,755.
- ❖ The largest expenses were:
 - ❖ Public safety at 67%, \$2,218,488; prior year was 66%, \$2,178,548
 - ❖ General government at 10%, \$348,346; prior year was 10%, \$324,896
 - ❖ Public works at 8%; \$259,123; prior year was 9%; \$294,305

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS – YEAR ENDING 9/30/20 - REFERENCE CAFR PAGES 38 & 39

	General Fund	Debt Service	Parks Recreation Fac. Development	Capital Projects	Nonmajor Governmental	Total Governmental Funds
Revenues						
Total Revenues	3,257,003	313,609	133,967	16,680	410,343	4,131,602
Expenditures						
Total Expenditures	3,580,406	303,038	108,779	393,401	276,409	4,662,033
Net	(323,403)	10,571	25,188	(376,721)	133,934	(530,431)
Total Other Financing Sources (Uses)						
	500,300	-	2,667	-	13,450	516,417
Net Change in Fund Balances	176,897	10,571	27,855	(376,721)	147,384	(14,014)
Beginning fund balances	927,968	75,475	553,365	1,901,451	283,329	3,741,588
Ending Fund Balances	\$ 1,104,865	\$ 86,046	\$ 581,220	\$ 1,524,730	\$ 430,713	\$ 3,727,574

SCHEDULE OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE (Budget & Actual)

GENERAL FUND – YEAR ENDING 9/30/20 - REFERENCE CAFR PAGE 79

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Total Revenues	3,239,195	3,257,003	17,808
<u>Expenditures</u>			
Total Expenditures	3,652,420	3,580,406	72,014
Revenues Over (Under) Expenditures	(413,225)	(323,403)	89,822
<u>Other Financing Sources (Uses)</u>			
Total Other Financing Sources (Uses)	495,707	500,300	4,593
Net Change in Fund Balance	\$ 82,482	176,897	\$ 94,415
Beginning fund balance		927,968	
Ending Fund Balance		\$ 1,104,865	

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN NET POSITION

PROPRIETARY FUNDS – YEAR ENDING 9/30/20 - REFERENCE CAFR PAGE 43

	Water, Sewer & Sanitation
<u>Operating Revenues</u>	
Total Operating Revenues	1,940,032
<u>Operating Expenses</u>	
Total Operating Expenses	1,773,100
Operating Income (Loss)	166,932
<u>Nonoperating Revenues (Expenses)</u>	
nonoperating Revenues (Expenses)	132,329
Change in Net Position	299,261
Beginning net position	1,779,750
Ending Net Position	\$ 2,079,011

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

YEAR ENDING 9/30/20 - REFERENCE CAFR PAGE 82 & 83

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
<u>Total Pension Liability</u>				
Service cost	\$ 296,220	\$ 266,612	\$ 265,078	\$ 282,630
Interest	578,828	586,613	553,489	525,093
Differences between expected and actual experience, changes in assumptions	93,996	(608,873)	25,994	(60,072)
Benefit payments (including refunds)	(349,415)	(399,577)	(309,626)	(326,752)
Net Change in Total Pension Liability	<u>619,629</u>	<u>(155,225)</u>	<u>534,935</u>	<u>420,899</u>
Total Pension Liability Beginning	<u>\$ 8,601,823</u>	<u>\$ 8,757,048</u>	<u>\$ 8,222,113</u>	<u>\$ 7,801,214</u>
Total Pension Liability Ending	<u>\$ 9,221,452</u>	<u>\$ 8,601,823</u>	<u>\$ 8,757,048</u>	<u>\$ 8,222,113</u>
<u>Plan Fiduciary Net Position</u>				
Contributions (City + Employees)	\$ 452,387	\$ 435,921	\$ 455,834	\$ 468,621
Net investment income	937,288	(186,186)	739,082	328,786
Benefit payments (including refunds)	(349,415)	(399,577)	(309,626)	(326,752)
Other	(5,450)	(3,783)	(4,022)	(3,911)
Net Change in Plan Fiduciary Net Position	<u>1,034,810</u>	<u>(153,625)</u>	<u>881,268</u>	<u>466,744</u>
Plan Fiduciary Net Position Beginning	<u>\$ 6,056,778</u>	<u>\$ 6,210,403</u>	<u>\$ 5,329,135</u>	<u>\$ 4,862,391</u>
Plan Fiduciary Net Position Ending	<u>\$ 7,091,588</u>	<u>\$ 6,056,778</u>	<u>\$ 6,210,403</u>	<u>\$ 5,329,135</u>
NET PENSION LIABILITY	<u><u>2,129,864</u></u>	<u><u>2,545,045</u></u>	<u><u>2,546,645</u></u>	<u><u>2,892,978</u></u>

- ❖ The City's current funded ratio is 76.90%. Prior year was 70.41%. Average funding level for 2018 was 72.6% per a study by NCPERS.
- ❖ The City's contribution rates for three years (2020—2018) were 21.12%, 21.48%, 21.23%

CONCLUSION

Other Reports and Questions

Presented By: Jon Watson, CPA
March 18, 2021



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

City of Dalworthington Gardens, Texas

For the Year Ended
September 30, 2020

Issued By
Finance Department
Kay Day, Finance Director
Doreen Summerall, Finance Assistant

City of Dalworthington Gardens, Texas

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September 30, 2020

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City of Dalworthington Gardens, Texas

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CITY OF DALWORTHINGTON GARDENS

March 11, 2021

To the Honorable Mayor, Members of the Governing Council and Citizens of the City of Dalworthington Gardens,

We are pleased to submit the Comprehensive Annual Financial Report of the City of Dalworthington Gardens, Texas for the year ended September 30, 2020. The purpose of the report is to provide the Council, staff, our citizens, bondholders and other interested parties with detailed information reflecting the City's financial condition.

The responsibility for the accuracy and reliability of the data, as well as completeness and fairness of this report, including all disclosures, rests with the City. To the best of our knowledge and belief the enclosed data is accurate in all material respects, and is organized in a manner designed to fairly present the financial position and results of operations of the City as measured by the financial activity of its various funds. We also believe that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

State Law requires the City's basic financial statements to be audited by an independent certified public accountant. The goal of the independent audit is to provide reasonable assurances that the financial statements of the City of Dalworthington Gardens for the fiscal year ended September 30, 2020 are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

BrooksWatson & Co., Certified Public Accountants, performed the required audit and have issued an unmodified ("clean") opinion on the City of Dalworthington Garden's financial statements for the year ended September 30, 2020. The independent auditor's report is included in the financial section of this report.

THE REPORT

This Comprehensive Annual Financial Report (CAFR) is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, listing of principal City Officials, an organizational chart of the City, and a City map.



CITY OF DALWORTHINGTON GARDENS

The financial section includes the independent auditor's report on the basic financial statements, a Management Discussion and Analysis (MD&A), as well as the basic financial statements and combining individual fund statements and schedules. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement and should be read in conjunction with the MD&A. The City's MD&A can be found immediately following the independent auditor's report. The financial section is prepared in accordance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board (GASB) and other professional associations, as applicable.

The statistical section consists of a number of tables that contain data primarily compiled from City records and financial statements from the last ten years. The tables in the statistical section include revenues, expenditures, operations, and other information related to the activities of the City.

PROFILE OF THE GOVERNMENT

The community was established in 1934 as a subsistence homestead project during the Great Depression under the authority of the National Industrial Recovery Act as part of the Subsistence Homesteads Division. The purpose of the homestead program was to help families attain a better standard of living through a combination of part-time industrial employment and subsistence agriculture. Dalworthington Gardens was one of five such projects located in Texas. Its inclusion in the group was at the suggestion of Eleanor Roosevelt, who happened upon the area while visiting the Fort Worth family of a friend of President Roosevelt's son Elliot. Of the five sites selected for this program, Dalworthington "colony" as it was originally called, is the only one still in existence today. Since it has been in constant operation from its inception, it maintains its original zoning regulations, which allow subsistence farming and livestock on any lots over one half acre that remain owned and occupied from the time the zoning was first put into effect. Thus, one can see small, older frame homes with livestock on their lot, near and even adjacent to large modern homes with values in excess of one million dollars. The community's name is a portmanteau of the names of the three anchor cities of the Metroplex: Dallas Fort Worth, and Arlington.

The City of Dalworthington Gardens was incorporated July 19, 1949 under the general laws of the State of Texas and operates as a Type A general law municipality with the aldermanic form of government. The legislative authority of the City is vested in a six-member council elected at large (a mayor and five aldermen) for staggered two-year terms on the first Saturday in May. All members serve without compensation. The Mayor and City Council also serve as the board of the Crime Control and Prevention District.



CITY OF DALWORTHINGTON GARDENS

The Mayor and City Council appoint the City Administrator, the Director of Public Safety and the Municipal Court Judge. The Mayor is the Chief Executive Officer of the City and is responsible for the day-to-day operations of the City.

The city is predominately a residential community of approximately 1.84 square miles, which is the combined land area of 1.8 square miles and water area of .04 square miles. The City is located in east central Tarrant County, between I-30 and I-20, which are major interstate links between Dallas and Fort Worth. It is part of the "Metroplex" of North Central Texas, which includes the cities of Dallas and Fort Worth. The City of Dalworthington Gardens is bordered to the north by the Town of Pantego, both of which are surrounded by the City of Arlington. The City lies approximately 11.5 miles from downtown Fort Worth, 25.1 miles from downtown Dallas, and 21 miles from Dallas/Fort Worth International Airport.

The City provides a full range of services including public safety (police, fire and emergency medical services), municipal court, construction and maintenance of streets, parks and recreation, planning and zoning, economic development, and general administrative services. In addition to general governmental activities, the City provides water, sewer, and sanitation services. Tarrant Regional Water District (TRWD) provides water to the City of Fort Worth and the City of Arlington who, in turn, provides water to the City of Dalworthington Gardens. Sewage treatment is provided by the City of Arlington, Republic Services provides sanitation collection, and HHW Solutions provides household hazardous waste collection.

There are no colleges or universities present in the City. However, University of Texas at Arlington (UTA) is very close to the City. The City is also served by the Tarrant County College District which has campuses located in the surrounding cities. The City lies within the Arlington Independent School District (AISD) and is served by Key Elementary School, Gunn Junior High School, and Arlington High School. In addition to the AISD public schools, the city has two private schools, Arlington Classic Academy and The Montessori Academy. There are numerous private schools in the neighboring towns of Pantego and Arlington.

In Texas, school district boundaries do not always follow city and county boundaries because all aspects of the school district government apparatus, including school district boundaries are separated from the city and county government. In the cases of Dalworthington Gardens, no Independent School District was ever established. The proximity of the already established Arlington ISD led to the entirety of the Dalworthington Gardens being served by the AISD since the middle of the 20th century.



CITY OF DALWORTHINGTON GARDENS

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operation are maintained on a modified accrual basis with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the City's proprietary activities are maintained on the accrual basis.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of the internal accounting controls as deemed appropriate by the City. The internal control structure is designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of the control should not exceed the benefits likely to be derived and the evaluation of cost and benefits requires estimates and judgments by management. We believe the City's internal control structure is adequate to safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In addition to the system of internal controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance of legal provisions embodied in the annual appropriated budget adopted by the City Council. Budgetary controls are exercised at the departmental level. If necessary, the original adopted budget is amended throughout the year.

LOCAL ECONOMY

The City of Dalworthington Gardens is located in the Dallas-Fort Worth-Arlington Metro Area. The primary revenue source for the city is derived from Ad-Valorem (property) taxes. Property assessed values, not including exemptions, have increased 32.8% between fiscal year 2011 to 2020, with assessed values including exemptions increasing 27.1% during the same time period. The median home value in 2019 for the city was \$516,885 compared to \$253,900 in the Dallas-Fort Worth-Arlington Metro Area. The median age in the city as of 2019 was 52.3 compared to 35.2 in the Dallas-Fort Worth-Arlington Metro Area.

Dalworthington Gardens number of homes by value estimates in 2019:

- \$50,000 to \$199,999 91
- \$200,000 to \$299,999 88
- \$300,000 to \$499,999 211
- \$500,000 to \$999,999 248
- \$1,000,000 or more 18



CITY OF DALWORTHINGTON GARDENS

The primary jobs held by residents in the City of Dalworthington Gardens are:

- Sales & Related Occupations
- Top Executive & Management Occupations
- Health Diagnosing & Treating Practitioners & Other Technical Occupations
- Legal Occupations
- Computer & Mathematical Occupations

Dalworthington Gardens compared to Texas state average:

- Median household income **above** state average
- Median house value **significantly above** state average
- Unemployed percentage **significantly below** state average
- Median age **significantly above** state average
- Foreign-born population percentage **below** state average
- Renting percentage **below** state average
- Length of stay since moving in **significantly above** state average
- Number of rooms per house **significantly above** state average
- Percentage of population with a bachelor's degree or higher **significantly above** state average

For population 25 years and over in Dalworthington Gardens

- High school or higher: 97.6%
- Bachelor's degree or higher: 51.5%
- Graduate or professional degree: 23.0%
- Unemployed: 2.7%
- Mean travel time to work (commute): 24.1 minutes

REGIONAL ECONOMIC CONDITION AND OUTLOOK

Texas Service Sector Outlook Survey

According to the Texas Business Outlook Survey (TBOS) published January 26, 2021, activity in the Texas service sector was generally flat in January. The revenue index, a key measure of state service sector conditions, fell from 5.5 in December to .8 in January, indicating a leveling out of activity.

Labor market indicators suggest slower employment growth and little change in the hours worked in January. The employment index dropped over four points to 1.6, while the part-time employment index was mostly unaffected at .6. The hours worked index was likewise flat at 1.6.



CITY OF DALWORTHINGTON GARDENS

Price pressures remained stable in January, while wage pressures increased. The selling prices index and input prices index were stable from December at 6.2 and 22.1, respectively. The wages and benefits index increased three points to 11.9, its highest value in nearly a year.

Business respondents' beliefs regarding future business activity were slightly less hopeful compared with December. The future general business activity index fell two points to 23.2, while the future revenue index dropped nearly four points to 38.2, though still well above its 2020 average. Other indexes of future service sector activity such as employment decreased but remained firmly optimistic, suggesting expectations of stronger activity in the first half of the year.

Texas Retail Sector Outlook Survey

Retail sales activity leveled out in January, according to business executives responding to the survey. The sales index, a key measure of state retail activity, fell from 2.9 to -1.0, with nearly 30 percent of respondents noting decreased sales compared with December. Inventories declined, with the inventory index falling over four points to -2.9.

Retail labor market indicators suggest a slight increase in employment and workweek length compared with December. The employment index increased to 1.5, while the part-time index fell from 3.0 to 1.7. The hours worked index rose nearly five points to 1.7, pointing to slight improvement in employee working hours.

Retailers' insights of broader business conditions were approximately the same in January as the end of 2020. The general business activity index rebounded over 11 points to -0.4, while the company outlook index was mostly unaffected at -1.9. The outlook uncertainty index rose about four points to 3.9 suggesting some net increase in respondents' uncertainty.

Retail price and wage pressures eased slightly in January. The wages and benefits index fell from 7.1 to 5.3, with nearly 15 percent of contacts noting increased wages, compared with 9 percent reporting decreases. The selling prices index decreased over three points to 19.8, while the input prices index fell just slightly from 36.3 – its highest level since 2018 – to 35.1.

Despite softness in recent activity, retailers relayed hopefulness for the future in January. The future general business activity index remained elevated at 20.8, while the future sales index fell slightly from 32.6 in December to 29.3 in January. Other indexes of future retail activity such as employment were mixed but remained optimistic, pointing to expectations of a solid rebound in 2021.



CITY OF DALWORTHINGTON GARDENS

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

Unrestricted fund balance in the general fund at year end was 29% of total general fund expenditures. This amount was slightly above the policy guidelines set by the Council for reserve balances, which is 90 days of the annual general fund budgeted expenditures, 25%. The Council has set a goal to achieve a target reserve balance of 180 days, 50%.

For financial stability, the City of Dalworthington Garden's strategic plan envisions covering operations without gas revenue, investing in repair & renewing/replacing infrastructure with cash, preferably with a means that does not raise the tax rate, and increasing cash reserves to six months of operations, with a goal of maintaining this reserve level.

For capital and infrastructure improvements, the City of Dalworthington Garden's strategic plan goals are to build a new & inspiring City Hall which is set to be completed in April 2021, to maintain/create a savings account for infrastructure long term, to purchase a new fire truck which the City has done through a capital lease in September 2020, and to find a way to maintain Pappy Elkins Lake. One way the City is building funding to use for street infrastructure is through a quarter cent sales tax approved by voters in 2018.

Other major goals from the City's strategic plan include educational excellence by partnering with existing schools; improving the appearance of the city through beautification and being an award winning city; maintaining operational excellence through all departments; and multiple economic development initiatives. The City currently has a large focus on economic development and has created goals for promoting planned development areas that need improvement, funding various economic development opportunities, entertaining incentive programs for businesses, revitalization of the northern business area of the city, continuing business outreach, and exploring opportunities for unique retail.

RELEVANT FINANCIAL POLICIES

The City of Dalworthington Gardens has adopted a comprehensive set of financial policies. The City of Dalworthington Gardens has a policy that requires the adoption of a balanced annual operating budget (i.e., estimated recurring revenues equal to or in excess of recurring expenditures). In addition, non-recurring or depleting revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects and must be approved by Council. This will ensure that recurring expenditures are not funded by non-recurring sources.



CITY OF DALWORTHINGTON GARDENS

ACKNOWLEDGEMENTS

The preparation of this report could not be accomplished without the dedicated services of the City's staff. We wish to thank all City of Dalworthington Gardens departments for their assistance in providing the data necessary to prepare this report. Credit also is due to the Mayor and the Council for their unfailing support for maintaining the highest standards in professionalism in the management of the City of Dalworthington Gardens' finances.

Respectfully submitted,

Lola Hazel

Lola Hazel
City Administrator

Kay Day

Kay Day
Finance Director



**CITY OF DALWORTHINGTON GARDENS, TEXAS
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2020**

GOVERNING BODY

Elected Officials

Mayor
Alderman Place 1
Alderman Place 2
Alderman Place 3
Alderman Place 4/Mayor Pro-Tem
Alderman Place 5

Laurie Bianco
John King
Steve Lafferty
Cathy Stein
Ed Motley
Joe Kohn

ADMINISTRATION

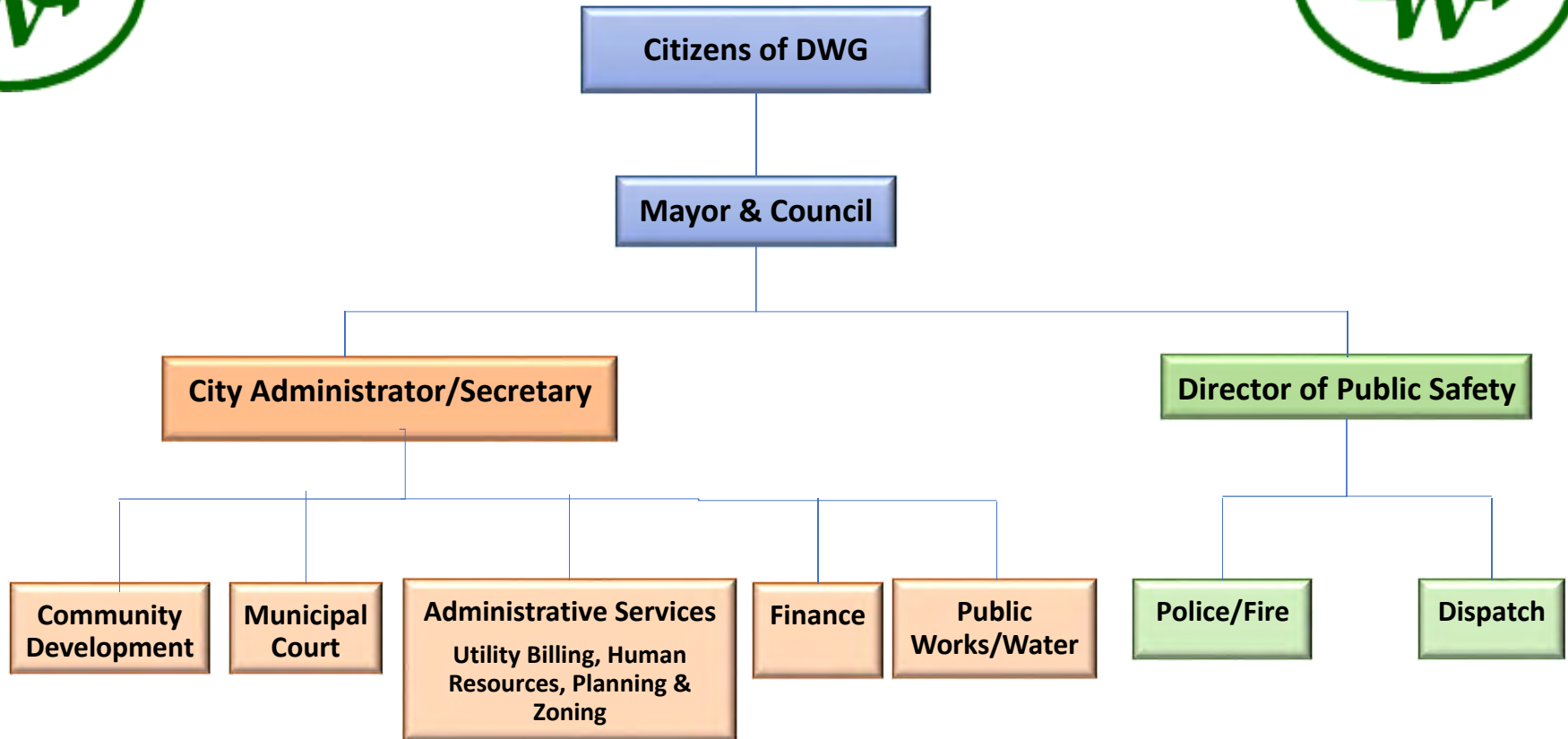
City Officials

City Administrator/Secretary
Director of Public Safety
Director of Finance
Municipal Court Administrator
Community Development Director
Public Works Superintendent

Lola Hazel
Greg Petty
Kay Day
Sandra Ma
Gary Harsley
Jeff Chasteen

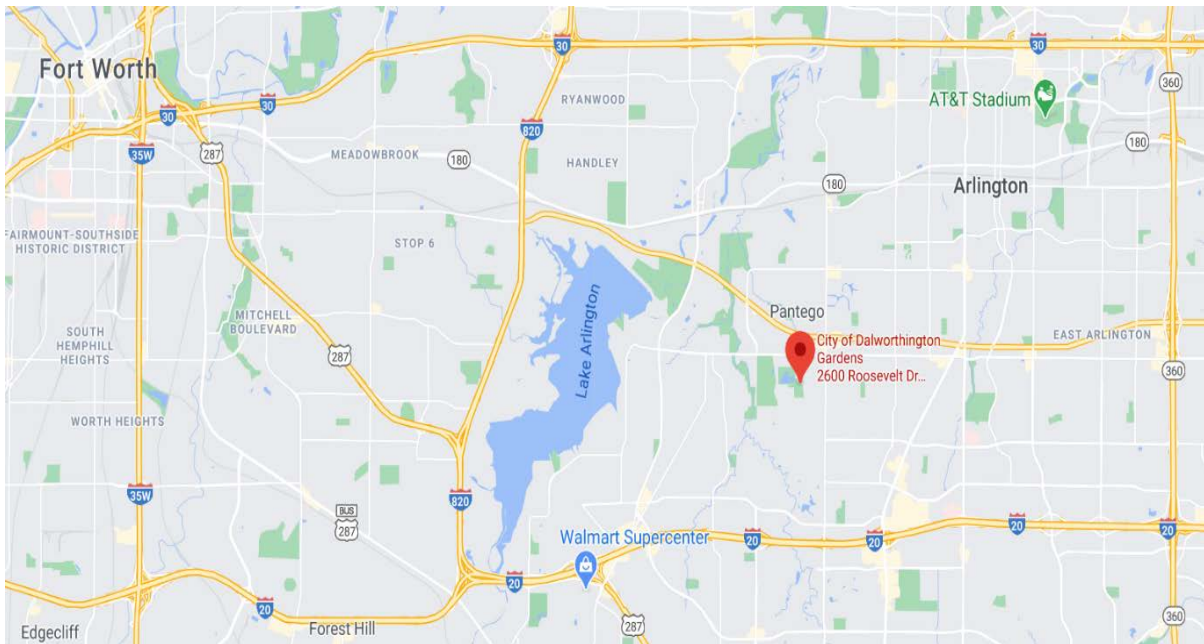
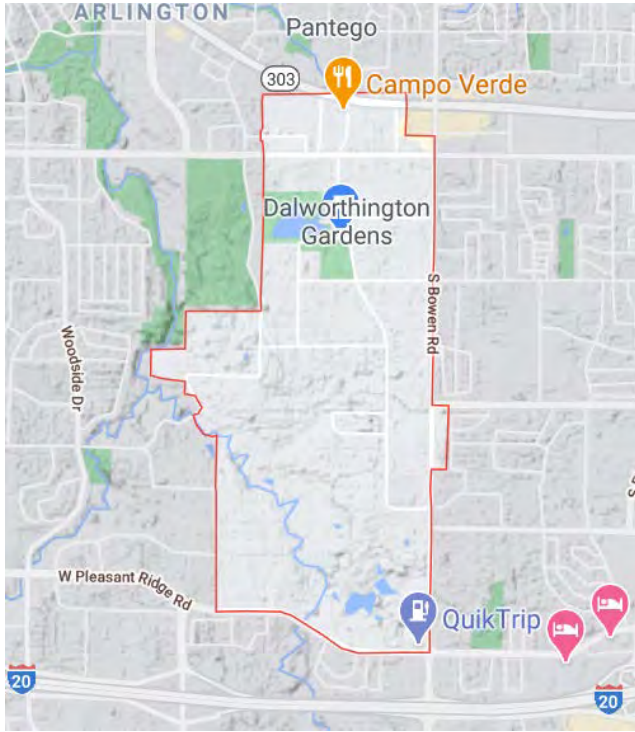


City of DalwORTHINGTON Gardens





CITY OF DALWORTHINGTON GARDENS CITY MAPS





INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Dalworthington Gardens, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dalworthington Gardens, Texas (the "City"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

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, each major fund, and the aggregate remaining fund information of the City as of September 30, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the period then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension plan information, and OPEB liability information schedules be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's City of Dalworthington Gardens' basic financial statements. The items listed in the table of contents as other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information noted above 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. Such 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, professional style.

Brooks Watson & Co., PLLC
Certified Public Accountants
Houston, Texas
March 11, 2021

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

City of Dalworthington Gardens, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

September 30, 2020

As management of the City of Dalworthington Gardens, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information contained in this report.

Financial Highlights

- The City's total combined net position was \$3,548,592 at September 30, 2020. Of this there is an unrestricted net position balance of negative \$1,174,314.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$3,727,574, a decrease of \$14,014.
- As of the end of the year, the unassigned fund balance of the general fund was \$1,041,670 or 29% of total general fund expenditures.
- The City had an overall increase in net position of \$1,252,731.
- The City closed the year with a net pension liability of \$2,129,864.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, police, fire, public works, park and recreation, and economic development. The business-type activities of the City include water, sewer, and solid waste operations.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, parks and recreation facility development fund, capital projects fund, debt service fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Proprietary Funds

The City maintains one proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its water distribution, wastewater collection, water construction operations and sanitation services. All activities associated with providing such services are accounted for in this fund, including administration, operation, maintenance, debt service, capital improvements, meter maintenance, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI) and Other Supplementary Information (OSI). The required RSI includes a budgetary comparison schedule for the general fund, and the parks & recreation facility development fund, schedule of changes in the net pension liability and related ratios and schedule of employer contributions for the Texas Municipal Retirement System, and the OPEB liability schedules. The OSI includes a budgetary comparison schedule for the debt service fund, all individual nonmajor governmental funds, proprietary fund and a proprietary schedule of services and rates. The RSI and OSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City, assets exceed liabilities by \$3,548,592 as of September 30, 2020, in the primary government.

The largest portion of the City's net position, \$3,390,671, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and drainage systems, as well as the public works facilities). 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 assets themselves cannot be used to liquidate these liabilities.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

The following table reflects the condensed Statement of Net Position:

	2020			2019		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and						
other assets	\$ 4,890,564	\$ 601,316	\$ 5,491,880	\$ 4,026,184	\$ 493,403	\$ 4,519,587
Capital assets, net	4,999,301	2,522,167	7,521,468	3,837,961	2,128,576	5,966,537
Internal balances	-	-	-	158,954	(158,954)	-
Total Assets	9,889,865	3,123,483	13,013,348	8,023,099	2,463,025	10,486,124
Deferred Outflows of Resources	263,163	46,440	309,603	476,422	84,074	560,496
Other liabilities	1,399,498	335,167	1,734,665	424,450	284,378	708,828
Long-term liabilities	6,835,087	676,535	7,511,622	7,115,302	404,679	7,519,981
Total Liabilities	8,234,585	1,011,702	9,246,287	7,539,752	689,057	8,228,809
Deferred Inflows of Resources	448,862	79,210	528,072	443,658	78,292	521,950
Net Position:						
Net investment in						
capital assets	1,283,471	2,107,200	3,390,671	842,275	2,128,576	2,970,851
Restricted	1,144,354	187,881	1,332,235	916,781	-	916,781
Unrestricted	(958,244)	(216,070)	(1,174,314)	(1,242,945)	(348,826)	(1,591,771)
Total Net Position	\$ 1,469,581	\$ 2,079,011	\$ 3,548,592	\$ 516,111	\$ 1,779,750	\$ 2,295,861

Current and other assets of governmental activities increased by \$864,380. The majority of this increase was due to funding of \$499,157 into a fire truck capital lease escrow account and \$115,339 increase in the Street Sales Tax fund. Capital assets increased by \$1,554,931 due primarily to the fire truck addition, construction in progress for city hall construction, and the meter project.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Statement of Activities:

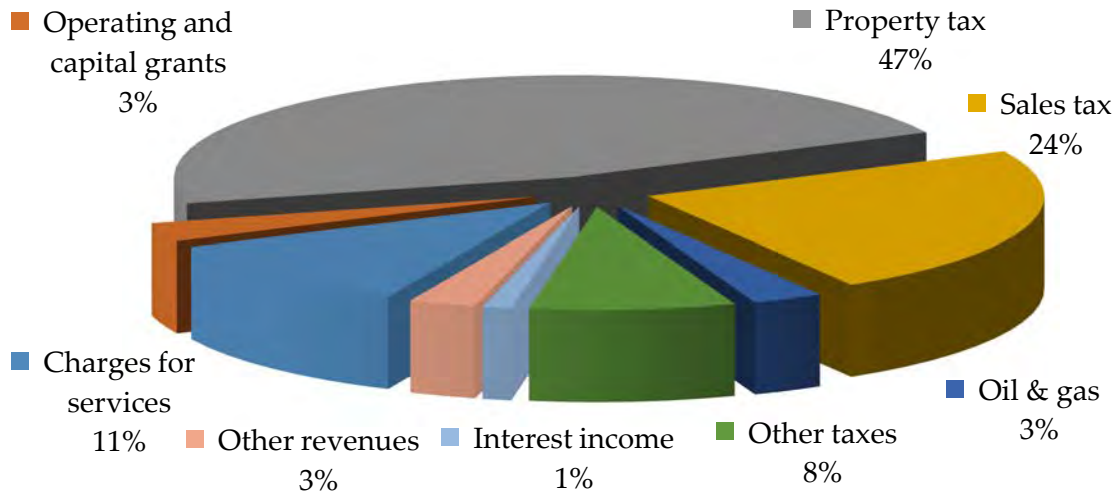
The following table provides a summary of the City's changes in net position:

	For the Year Ended September 30, 2020			For the Year Ended September 30, 2019		
	Governmental	Business-Type	Primary	Governmental	Business-Type	Primary
	Activities	Activities	Government	Activities	Activities	Government
Revenues						
Program revenues:						
Services	\$ 479,231	\$ 1,940,032	\$ 2,419,263	\$ 594,749	\$ 1,658,820	\$ 2,265,569
Grants and capital contributions	125,487	126,665	252,152	-	-	-
General revenues:						
Property tax	1,993,889	-	1,993,889	1,900,957	-	1,900,957
Sales tax	1,008,013	-	1,008,013	841,944	-	841,944
Other taxes	355,690	-	355,690	376,434	-	376,434
O&G revenue	123,088	-	123,088	202,527	-	202,527
Interest income	50,268	1,651	51,919	99,595	4,248	103,843
Other revenues	117,123	40,310	157,433	126,374	36,656	151,030
Total Revenues	4,252,789	2,108,658	6,361,447	4,142,580	1,699,724	5,842,304
Expenses						
General	348,346	-	348,346	324,896	-	324,896
Public safety	2,218,488	-	2,218,488	2,178,548	-	2,178,548
Public works	259,123	-	259,123	294,305	-	294,305
Community development	195,897	-	195,897	213,510	-	213,510
Parks and recreation	120,630	-	120,630	116,303	-	116,303
Interest	156,835	9,974	166,809	160,193	5,114	165,307
Utilities	-	1,799,423	1,799,423	-	1,783,487	1,783,487
Total Expenses	3,299,319	1,809,397	5,108,716	3,287,755	1,788,601	5,076,356
Change in Net Position						
Before Transfers	953,470	299,261	1,252,731	854,825	(88,877)	765,948
Transfers	-	-	-	(4,151)	4,151	-
Total	-	-	-	(4,151)	4,151	-
Change in Net Position	953,470	299,261	1,252,731	850,674	(84,726)	765,948
	516,111	1,779,750	2,295,861	(334,563)	1,864,476	1,529,913
Ending Net Position	\$ 1,469,581	\$ 2,079,011	\$ 3,548,592	\$ 516,111	\$ 1,779,750	\$ 2,295,861

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.

Governmental Activities - Revenues

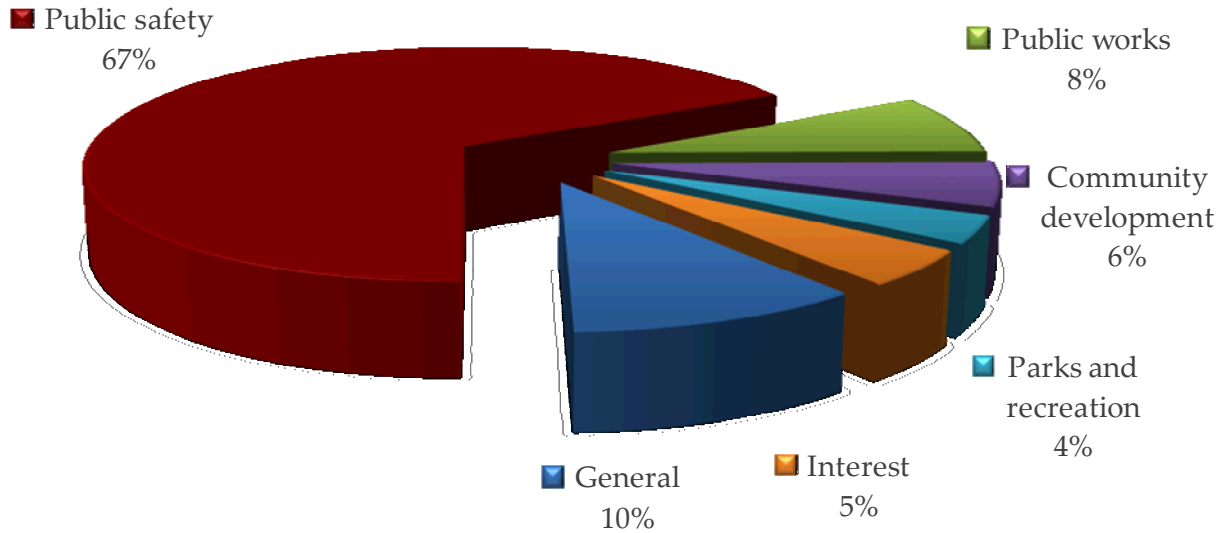


For the year ended September 30, 2020, revenues from governmental activities totaled \$4,252,789. Property tax, sales tax, franchise taxes, and charges for services are the City's largest revenue sources. Grants and contributions increased by \$125,487, which consist of \$85,784 received from Tarrant County for the 45th CDBG contributions and \$39,703 received from CARES Act funding to reimburse for COVID-19 related expenditures. Sales taxes increased by \$166,069 or 20% due to an increase in on-line sales, liquor store sales and a full year of taxes on residential gas and electricity utility receipts. Interest income decreased by \$49,327 or 50% primarily due to the Federal Reserve cutting interest rates in an attempt to keep the economic expansion from slowing down due to effects related to the coronavirus pandemic. Oil & gas revenue decreased by \$79,439 or 39% primarily due to a decline in production. All other revenues remained relatively stable when compared to the previous year.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

This graph shows the governmental function expenses of the City:

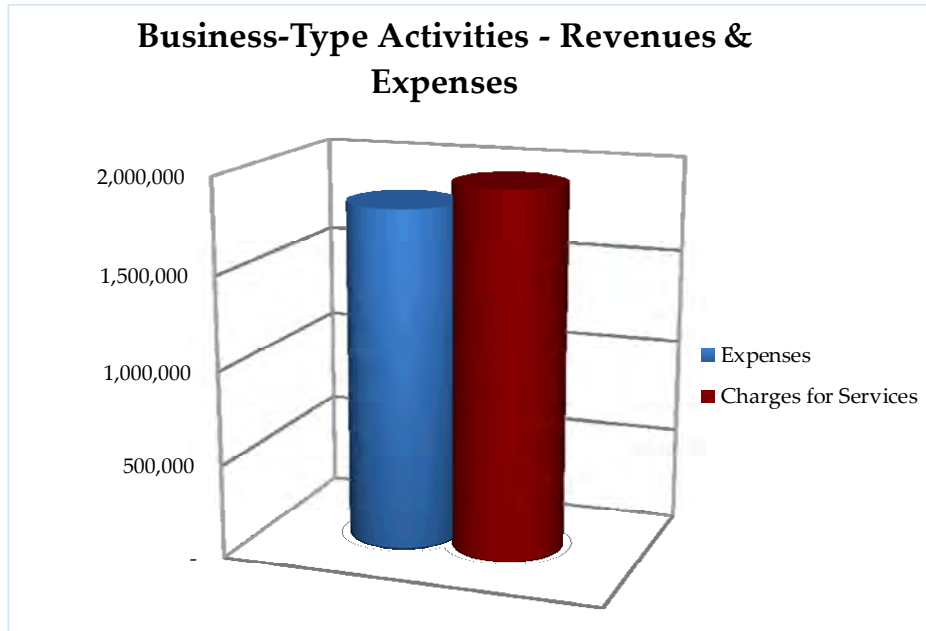
Governmental Activities - Expenses



For the year ended September 30, 2020, expenses for governmental activities totaled \$3,299,319. This represents an increase of \$11,564 or 0.4% from the prior year, which is considered minimal. The City's largest functional expense is public safety of \$2,218,488, which increased by 2% over the prior year, which is consistent with inflation.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Business-type activities are shown comparing operating costs to revenues generated by related services.



For the year ended September 30, 2020, charges for services by business-type activities totaled \$1,940,032. This is an increase of \$281,212 or 17%, from the previous year. Utility rates were increased in August 2019, which resulted in an additional ten months of revenue in the current year. Additionally, there was an increase in utility consumption in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

As of the end of the year the general fund reflected a total fund balance of \$1,104,865. Unassigned fund balance totaled \$1,041,670 as of year-end or 29% of total expenditures for the year. There was an overall increase in general fund balance of \$176,897 from the prior year. The increase was primarily a result of lease proceeds during the year for escrow funds received to pay for a fire truck.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

The parks and recreation facility development fund had an ending fund balance of \$581,220, an increase of \$27,855 from the prior year.

The debt service fund had an ending fund balance of \$86,046 at year-end for an increase of \$10,571. Total principal and interest payments made during the year were \$135,000 and \$168,038, respectively.

The capital projects fund had an ending fund balance of \$1,524,730, a decrease of \$376,721 from the prior year.

There was an overall decrease in governmental fund balance of \$14,014 from the prior year.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budget included amendments to the original budget to decrease revenue by \$52,000, increase expenditures by \$547,764, and increase other financing sources (uses) by \$495,707. Revenues were decreased due to oil and gas revenues being less than predicted based on market factors, and interest income being below expectations due to lower than anticipated interest rates. Expenditures and other financing sources increased primarily due to the acquisition and financing of a new fire truck.

There was a total positive revenue variance of \$17,808 and a positive expenditure variance of \$72,014 for the year. The positive revenue variance was primarily due to positive variances in property taxes, sales taxes, intergovernmental revenues, offset by a negative variance in municipal court, interest income, and oil and gas mineral rights revenues. The positive expenditure variance was primarily due to a positive variance in general government, public works, and court of \$27,925, \$17,821 and \$12,665, respectively. The total budget variance was a positive variance of \$94,415.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$4,999,301 in a variety of capital assets and infrastructure, net of accumulated depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34. The City's business-type activities funds had invested \$2,522,167 in a variety of capital assets and infrastructure, net of accumulated depreciation.

City of Dalworthington Gardens, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Major capital asset events during the current year include the following:

- New City Hall engineering and construction costs of \$354,235 during the year.
- 45th Community Development Block Grant (CDBG) Ambassador Row engineering and construction costs of \$121,890 for the general fund street portion and \$114,023 for the enterprise water system.
- Purchase of new Spartan Fire Truck for \$660,948.
- Purchase of 20 SCBA's with charging stations for the fire department for \$155,954.
- Purchase of 2 Chevrolet Tahoes for the police department for \$98,629.
- Purchase of a Chevrolet 1500 Crew Cab for the Water Department for \$38,024.
- Purchase of new AMI water meter and infrastructure system for the water department for \$414,713.
- Purchase of 911 Recorder Phone System for the dispatch department for \$24,426.
- Purchase of Toughbooks for DPS officers for \$46,289.

More detailed information about the City's capital assets is presented in note IV. D to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total bonds, notes, and leases outstanding of \$5,336,443. During the year, the City's payments on long-term debt were \$158,790. During the year, the City issued new capital leases totaling \$921,871. More detailed information about the City's long-term liabilities is presented in note IV.E. to the financial statements,

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Mayor and City Council are committed to maintaining and improving the overall wellbeing of the City of Dalworthington Gardens and improving services provided to their public citizens. The City no longer depends on an infinite resource of Oil & Gas well royalties to fund maintenance & operation costs. This resource has been committed to increase operating reserves, one-time large capital purchases and pay off debt.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Dalworthington Gardens' finances for all those with an interest in the City's finances. Questions concerning this report or requests for additional financial information should be directed to the City Finance Director, 2600 Roosevelt Drive, Dalworthington Gardens, Texas 76016.



FINANCIAL STATEMENTS

City of Dalworthington Gardens, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

September 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 2,292,602	\$ 925	\$ 2,293,527
Restricted cash	2,306,662	268,341	2,575,003
Receivables, net	259,907	325,870	585,777
Prepays	31,393	6,180	37,573
Total Current Assets	4,890,564	601,316	5,491,880
Capital assets:			
Non-depreciable	932,710	109,201	1,041,911
Net depreciable capital assets	4,066,591	2,412,966	6,479,557
Total Noncurrent Assets	4,999,301	2,522,167	7,521,468
Total Assets	9,889,865	3,123,483	13,013,348
<u>Deferred Outflows of Resources</u>			
Pension	252,805	44,612	297,417
OPEB	10,358	1,828	12,186
Total Deferred Outflows of Resources	263,163	46,440	309,603

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	1,018,248	174,590	1,192,838
Unearned revenue	79,025	-	79,025
Accrued interest payable	28,584	9,184	37,768
Customer deposits	-	63,838	63,838
Long-term debt due within one year	216,396	78,863	295,259
Compensated absences, current	57,245	8,692	65,937
Total Current Liabilities	1,399,498	335,167	1,734,665
Noncurrent liabilities:			
Long-term debt due in more than a year	4,948,992	343,851	5,292,843
Net pension liability	1,810,384	319,480	2,129,864
OPEB liability	69,351	12,238	81,589
Compensated absences, noncurrent	6,360	966	7,326
Total Noncurrent Liabilities	6,835,087	676,535	7,511,622
Total Liabilities	8,234,585	1,011,702	9,246,287
<u>Deferred Inflows of Resources</u>			
Pension	443,433	78,252	521,685
OPEB	5,429	958	6,387
Total Deferred Inflows of Resources	448,862	79,210	528,072
<u>Net Position</u>			
Net investment in capital assets	1,283,471	2,107,200	3,390,671
Restricted	1,144,354	187,881	1,332,235
Unrestricted	(958,244)	(216,070)	(1,174,314)
Total Net Position	\$ 1,469,581	\$ 2,079,011	\$ 3,548,592

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 348,346	\$ -	\$ 8,112	\$ -
Public safety	2,218,488	404,773	23,772	-
Public works	259,123	-	7,819	85,784
Parks and recreation	120,630	-	-	-
Community development	195,897	74,458	-	-
Interest and fiscal charges	156,835	-	-	-
Total Governmental Activities	3,299,319	479,231	39,703	85,784
Business-Type Activities				
Water, Sewer, & Sanitation	1,809,397	1,940,032	46,619	80,046
Total Business-Type Activities	1,809,397	1,940,032	46,619	80,046
Total Primary Government	\$ 5,108,716	\$ 2,419,263	\$ 86,322	165,830

General Revenues:

Taxes

Property tax

Sales tax

Franchise and local taxes

Oil and gas mineral rights

Interest income

Other revenues

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (340,234)	\$ -	\$ (340,234)
(1,789,943)	-	(1,789,943)
(165,520)	-	(165,520)
(120,630)	-	(120,630)
(121,439)	-	(121,439)
(156,835)	-	(156,835)
<u>(2,694,601)</u>	<u>-</u>	<u>(2,694,601)</u>
-	257,300	257,300
<u>-</u>	<u>257,300</u>	<u>257,300</u>
<u>(2,694,601)</u>	<u>257,300</u>	<u>(2,437,301)</u>
1,993,889	-	1,993,889
1,008,013	-	1,008,013
355,690	-	355,690
123,088	-	123,088
50,268	1,651	51,919
117,123	40,310	157,433
<u>3,648,071</u>	<u>41,961</u>	<u>3,690,032</u>
953,470	299,261	1,252,731
516,111	1,779,750	2,295,861
<u>\$ 1,469,581</u>	<u>\$ 2,079,011</u>	<u>\$ 3,548,592</u>

City of Dalworthington Gardens, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2020

	<u>General</u>	<u>Parks and Recreation Facility Development</u>	<u>Capital Projects</u>	<u>Debt Service</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 1,288,959	\$ 563,774	\$ -	\$ 86,046
Restricted cash	579,260	-	1,706,633	-
Receivables, net	166,877	20,342	-	11,730
Prepays	25,171	2,362	-	-
Total Assets	\$ 2,060,267	\$ 586,478	\$ 1,706,633	\$ 97,776
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 822,390	\$ 5,258	\$ 181,903	\$ -
Unearned revenue	79,025	-	-	-
Total Liabilities	901,415	5,258	181,903	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	53,987	-	-	11,730
<u>Fund Balances</u>				
Nonspendable:				
Prepaid items	25,171	-	-	-
Restricted for:				
Parks and recreation	-	581,220	-	-
Special revenue	-	-	-	-
Capital improvements	-	-	1,524,730	-
Debt service	-	-	-	86,046
CARES Act Relief Fund	38,024	-	-	-
Unassigned reported in:				
General fund	1,041,670	-	-	-
Total Fund Balances	1,104,865	581,220	1,524,730	86,046
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,060,267	\$ 586,478	\$ 1,706,633	\$ 97,776

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 353,823	\$ 2,292,602
20,769	2,306,662
60,958	259,907
3,860	31,393
<u>\$ 439,410</u>	<u>\$ 4,890,564</u>
\$ 8,697	\$ 1,018,248
-	79,025
<u>8,697</u>	<u>1,097,273</u>
-	65,717
-	25,171
-	581,220
430,713	430,713
-	1,524,730
-	86,046
-	38,024
-	1,041,670
<u>430,713</u>	<u>3,727,574</u>
<u>\$ 439,410</u>	<u>\$ 4,890,564</u>

City of Dalworthington Gardens, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2020

Fund Balances - Total Governmental Funds	\$ 3,727,574
 Adjustments for the Statement of Net Position:	
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.	
Capital assets - non-depreciable	932,710
Capital assets - net depreciable	4,066,591
 Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Property tax receivable	65,717
 Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.	
Pension contributions	218,872
Pension assumptions	33,933
OPEB contributions	313
OPEB difference between assumptions and actual	10,045
 Deferred inflows of 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.	
Pension economic experience	(263,749)
Pension investment (gains) losses	(179,684)
OPEB difference in expected and actual experience	(5,429)
 Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.	
Accrued interest	(28,584)
Compensated absences	(63,605)
Long term debt due within one year	(216,396)
Long term debt due in more than one year	(4,948,992)
Net pension liability	(1,810,384)
OPEB liability	(69,351)
Net Position of Governmental Activities \$	1,469,581

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2020

	<u>General</u>	<u>Parks and Recreation Facility Development</u>	<u>Capital Projects</u>	<u>Debt Service</u>
<u>Revenues</u>				
Property tax	\$ 1,664,078	\$ -	\$ -	\$ 311,668
Sales tax	506,785	125,516	-	-
Franchise and local taxes	355,690	-	-	-
License and permits	74,458	-	-	-
Fines and forfeitures	374,937	-	-	-
Oil and gas mineral rights	123,088	-	-	-
Interest income	20,224	8,086	16,680	1,941
Intergovernmental	38,503	-	-	-
Other revenues	99,240	365	-	-
Total Revenues	3,257,003	133,967	16,680	313,609
<u>Expenditures</u>				
Current:				
Community development	196,780	-	-	-
Municipal court	186,967	-	-	-
General government	344,117	-	-	-
Police	1,565,054	-	-	-
Fire	1,144,494	-	-	-
Public works	117,618	-	-	-
Parks and recreation	-	108,779	-	-
Capital outlay	-	-	393,401	-
Debt Service:				
Principal	23,790	-	-	135,000
Interest and fiscal charges	1,586	-	-	168,038
Total Expenditures	3,580,406	108,779	393,401	303,038
Excess of Revenues				
Over (Under) Expenditures	(323,403)	25,188	(376,721)	10,571
<u>Other Financing Sources (Uses)</u>				
Capital lease issuance	499,157	-	-	-
Proceeds from sale of capital	14,593	2,667	-	-
Transfers out	(13,450)	-	-	-
Transfers in	-	-	-	-
Total Other Financing (Sources)	500,300	2,667	-	-
Net Change in Fund Balances	176,897	27,855	(376,721)	10,571
Beginning fund balances	927,968	553,365	1,901,451	75,475
Ending Fund Balances	\$ 1,104,865	\$ 581,220	\$ 1,524,730	\$ 86,046

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 1,975,746
375,712	1,008,013
-	355,690
-	74,458
29,836	404,773
-	123,088
3,337	50,268
1,200	39,703
258	99,863
410,343	4,131,602
-	196,780
-	186,967
-	344,117
104,261	1,669,315
-	1,144,494
2,841	120,459
-	108,779
169,300	562,701
-	158,790
7	169,631
276,409	4,662,033
133,934	(530,431)
-	499,157
-	17,260
-	(13,450)
13,450	13,450
13,450	516,417
147,384	(14,014)
283,329	3,741,588
\$ 430,713	\$ 3,727,574

City of Dalworthington Gardens, Texas
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020

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

Net changes in fund balances - total governmental funds	\$	(14,014)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		1,444,612
Depreciation expense		(369,056)
Capital assets contributed from county		85,784

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		18,143
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences		(1,861)
Accrued interest		(110)
Pension expense		122,756
OPEB expense reduction		(5,323)

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Capital lease issuance		(499,157)
Principal payments		158,790
Amortization of premium		12,906

Change in Net Position of Governmental Activities	\$	953,470
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See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUND

September 30, 2020

	Water, Sewer & Sanitation
<u>Assets</u>	
<u>Current Assets</u>	
Cash and cash equivalents	\$ 925
Restricted cash	268,341
Prepaid expenses	6,180
Receivables, net	325,870
Total Current Assets	601,316
<u>Noncurrent Assets</u>	
Capital assets:	
Non-depreciable	109,201
Net depreciable capital assets	2,412,966
Total Noncurrent Assets	2,522,167
Total Assets	3,123,483
<u>Deferred Outflows of Resources</u>	
Pension	44,612
OPEB	1,828
Total Deferred Outflows of Resources	46,440
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts payable and accrued liabilities	174,590
Customer deposits	63,838
Accrued interest	9,184
Compensated absences, current	8,692
Long-term debt due within one year	78,863
Total Current Liabilities	335,167
<u>Noncurrent Liabilities</u>	
Net pension liability	319,480
OPEB liability	12,238
Compensated absences, noncurrent	966
Long-term debt, noncurrent	343,851
Total Liabilities	1,011,702
<u>Deferred Inflows of Resources</u>	
Pension	78,252
OPEB	958
Total Deferred Inflows of Resources	79,210
<u>Net Position</u>	
Net investment in capital assets	2,107,200
Restricted	187,881
Unrestricted	(216,070)
Total Net Position	\$ 2,079,011

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUND

For the Year Ended September 30, 2020

		Water, Sewer & Sanitation
<u>Operating Revenues</u>		
Water sales	\$	1,094,007
Sewer revenue		623,972
Refuse collection		186,636
Other revenue		35,417
Total Operating Revenues		1,940,032
 <u>Operating Expenses</u>		
Cost of water		530,603
Cost of sewer		310,224
Cost of refuse		164,809
Personnel		346,581
Material, utilities & maintenance		90,835
Contracted and other services		166,062
Depreciation		163,986
Total Operating Expenses		1,773,100
Operating Income (Loss)		166,932
 <u>Nonoperating Revenues (Expenses)</u>		
Investment income		1,651
Liability Forgiveness		40,310
Intergovernmental		46,619
Loss on disposition of capital assets		(26,323)
Interest expense		(9,974)
Total Nonoperating Revenues (Expenses)		52,283
Income (Loss) Before Capital Contributions and Transfers		219,215
Capital contributions		80,046
Change in Net Position		299,261
Beginning net position		1,779,750
Ending Net Position	\$	2,079,011

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF CASH FLOWS
PROPRIETARY FUND (Page 1 of 2)
For the Year Ended September 30, 2020

	<u>Water, Sewer & Sanitation</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 1,920,379
Payments to suppliers and contractors	(1,432,465)
Payments to employees	(371,332)
Net Cash Provided (Used) by Operating Activities	<u>116,582</u>
<u>Cash Flows from Noncapital and Financing Activities</u>	
Operating grants	46,619
Net Cash Provided (Used) by Capital Financing Activities	<u>46,619</u>
<u>Cash Flows from Capital and Financing Activities</u>	
Purchase of capital assets	(583,900)
Capital grants	80,046
Proceeds from issuance of debt	422,714
Interest paid	(790)
Net Cash Provided (Used) by Capital Financing Activities	<u>(81,930)</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	1,651
Net Cash Provided by Investing Activities	<u>1,651</u>
Net Increase (Decrease) in Cash and Cash Equivalents	82,922
Beginning cash, cash equivalents, and restricted cash	<u>186,344</u>
Ending Cash, Cash Equivalents, and Restricted Cash	<u><u>\$ 269,266</u></u>

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

STATEMENT OF CASH FLOWS PROPRIETARY FUND (Page 2 of 2) For the Year Ended September 30, 2020

	<u>Water, Sewer & Sanitation</u>
<u>Reconciliation of Operating Income (Loss)</u>	
<u>to Net Cash (Used) by Operating Activities</u>	
Operating Income (Loss)	\$ 166,932
Adjustments to reconcile operating income to net cash used:	
Depreciation	163,986
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Accounts receivable	(23,679)
Prepaid expenses	(1,312)
Deferred outflows of resources: OPEB	(1,777)
Deferred outflows of resources: Pension	40,065
Increase (Decrease) in:	
Accounts payable and accrued liabilities	(9,666)
Customer deposits	4,026
Compensated absences	(4,027)
Net pension liability	(62,277)
OPEB liability	3,001
Deferred intflows of resources - OPEB	(285)
Deferred intflows of resources - pension	549
Due to other funds	(158,954)
Net Cash Provided (Used) by Operating Activities	\$ 116,582

Schedule of Non-Cash Capital and Related Financing Activities

Liability forgiven by vendor	\$ 40,310
Loss on capital asset disposition	\$ (26,323)

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Dalworthington Gardens, Texas, Texas (the “City”) was incorporated on July 19, 1949 under Title 28, Revised Civil Statutes of Texas, 1928, Chapters 1-10, as amended, relating to cities and towns. The City operates under an aldermanic form of government and provides the following services as authorized by the general laws of the State of Texas as a duly incorporated general law City and subsequent City ordinances; public safety (police and fire), highway and streets, sanitation, water and sewer, public improvements, planning and zoning, and general administrative services.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor and is considered a primary government. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

Blended component units. The City’s Parks and Recreation Facility Development Corporation is governed by the City Council. Although it is legally separate from the City, the Parks and Recreation Facility Development Corporation is reported as a special revenue fund as if it were part of the primary government because its board is substantially the same as the City’s governing City Council.

The Dalworthington Gardens Crime Control and Prevention District is a special purpose district that collects sales tax within its boundaries for the purpose of controlling and preventing crime. The District’s board consists of the City Council and is reported as a special revenue fund as if it were part of the primary government.

B. Financial Statement Presentation

These financial statements include implementation of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Requirements of the statement include the following:

- A Management’s Discussion and Analysis (MD&A) section providing an analysis of the City’s overall financial position and results of operations;

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

- Financial statements prepared using full accrual accounting for all of the City's activities;
- A change in the fund financial statements to focus on the major funds.

GASB Statement No. 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position and a statement of activities. It requires the classification of net position into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets**—This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted**—This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted**—This component of net position consists of net position that do not meet the definition of "restricted" or "net investment in capital assets."

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information about the City as a whole. These statements include all activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipients for goods or services offered by the programs and grants that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, such as taxes and investment earnings, are presented as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. In the fund financial statements, the accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The government reports the following major governmental funds:

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, court, community development, police, fire, and public works.

Debt Service Fund

The debt service fund is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of governmental funds. The primary source of revenue for debt service is local property taxes.

Capital Projects Fund

The capital projects fund accounts for the acquisition and construction of the government's major capital projects, other than those financed by proprietary funds.

Parks and Recreation Facilities Development Corporation

This Corporation was created to implement the General Park Facilities Development Plan. This shall be done in coordination with the necessary contracting parties to research, develop, prepare, finance, and implement this plan. The primary source of revenues for this fund is sales taxes.

Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business activities are accounted for through proprietary funds. The measurement focus is on determination of net income, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues include charges for services. Operating expenses include costs of materials, contracts, personnel, and depreciation. All revenues and expenses not meeting

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

this definition are reported as non-operating revenues and expenses. Proprietary fund types follow GAAP prescribed by the Governmental Accounting Standards Board (GASB) and all financial Accounting Standards Board's standards issued prior to November 30, 1989. Subsequent to this date, the City accounts for its enterprise funds as presented by GASB. The proprietary fund types used by the City include enterprise funds.

The government reports the following major enterprise fund:

Water, Sewer, & Sanitation Fund

This fund is used to account for the provision of water, sewer & garbage services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer distribution systems, water collection systems, and contract garbage services. The fund also accounts for the accumulation of resources for and the payment of long-term debt. All costs are financed through charges to utility customers.

D. Measurement Focus and Basis of Accounting

The government-wide statements of net position and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus, accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and component units are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The City utilizes the modified accrual basis of accounting in the governmental fund type and component units. Under the modified accrual basis of accounting, revenues are recognized in the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include charges for services and interest on temporary investments.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

Property taxes, sales taxes, franchise taxes, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Other receipts and other taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Under modified accrual accounting, expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

The accrual basis of accounting is used for the proprietary fund types. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable.

The statements of net position, statements of activities, and financial statements of proprietary fund types are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses in the accounting period in which they are incurred.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexSTAR, are reported using the pools' share price.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

- Obligations of the U.S. Government
- Direct obligations of the State of Texas or its agencies
- Obligations of states, agencies, counties, cities, and other political subdivisions
- Fully collateralized certificates of deposit
- No-load money market mutual funds
- Statewide investment pools

2. Fair Value Measurement

The City has applied Governmental Accounting Standards Board (“GASB”) Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either “interfund receivables/payables” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds” in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as “due to/from component unit/primary government.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds are offset by a fund balance reserve account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the City. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

5. Capital Assets

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 are defined by the government, as individual assets or a group of similar items with a cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Vehicles	3 to 5 years
Furniture and office equipment	3 to 5 years
Machinery & equipment	3 to 25 years
Infrastructure	10 to 50 years
Water and sewer system	10 to 75 years
Buildings and improvements	15 to 30 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net 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. An example is a deferred charge on refunding reported in the government-wide statement of net position. 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.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of 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 government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (City Council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consist of unpaid, accumulated vacation balances and banked compensation time gained through working overtime. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees.

It is the City's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the City's governmental funds recognize accrued compensated absences when it is paid.

11. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable, capital leases, and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums, discounts and issuance costs are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed as incurred.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

12. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS'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.

13. Estimates

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 and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

14. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, debt service, parks and recreation facility development, crime control and prevention, special revenue, and utility funds. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the department level. No funds can be transferred or added to a budgeted item without Council approval. The budgeted revenues and expenditures for the general fund were amended during the current fiscal year. The final budgeted revenues were decreased compared to the original budget. The final budgeted expenditures were increased compared to the original budget. Appropriations lapse at the end of the year.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

The City has implemented procedures to ensure budgetary compliance. No expenditure can be made unless there is a budget available or an approved budget amendment has been submitted. Department head and management will review the budget variances on a regular basis and the budget will be amended if necessary.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As stated in I.E.1., the City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. The City's investments in 2a7-like pools such as TexStar are included in this category. Although the City's investments in TexStar and LOGIC are available for immediate withdrawal, disclosure of the pool's weighted average maturity and bond rating are required. The City had the following deposits considered to be cash and cash equivalents at year end:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Weighted Average Maturity Days</u>
TexStar investment pool	2,002,791	44
LOGIC investment pool	821,328	52
Total fair value	<u>\$ 2,824,119</u>	

Interest rate risk In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed one year; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency, No-load money market mutual funds registered and regulated by the SEC and must maintain a stable net asset value of \$1.00 per share, Certificates of deposits which are fully FDIC insured or collateralized from a depository institution doing business in the State of Texas, not to exceed 5 years to stated maturity, and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

service. As of September 30, 2020, the City's investment in TexSTAR and LOGIC was rated AAAM by Standard & Poor's.

Custodial credit risk – In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2020, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexSTAR

The Texas Short Term Asset Reserve Fund ("TexSTAR") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing, respectively. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services. There were no limitations or restrictions on withdrawals.

TexSTAR operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR uses amortized cost rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position in TexSTAR are the same as the value of TexSTAR shares.

LOGIC

Local Government Investment Cooperative ("LOGIC") was organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The Public Funds Investment Act allows eligible local governments, state agencies, and nonprofit corporations of the State of Texas to jointly invest their funds in permitted investments.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

LOGIC's governing body is a five-member Board of Directors comprised of employees, officers or elected officials of participant Government Entities or individuals who do not have a business relationship with the Cooperative and are qualified to advise it. A maximum of two advisory board members represent the Co-Administrators of the Cooperative. At September 30, 2020, the fair value of the position in LOGIC approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

B. Receivables

The following comprise receivable balances of the primary government at year end:

	General	Parks and Recreation Facility Development	Debt Service	Nonmajor Governmental	Water, Sewer & Sanitation	Total
Taxes						
Property taxes	\$ 54,033	\$ -	\$ 11,730	\$ -	\$ -	\$ 65,763
Sales taxes	82,206	20,342	-	60,958	-	163,506
Franchise tax	5,822	-	-	-	-	5,822
Oil and gas	18,935	-	-	-	-	18,935
Accounts	6,581	-	-	-	418,971	425,552
Allowance	(700)	-	-	-	(93,101)	(93,801)
Total	\$ 166,877	\$ 20,342	\$ 11,730	\$ 60,958	\$ 325,870	\$ 585,777

C. Interfund Transactions

Transfers between the primary government funds during the current fiscal year were as follows:

Transfer In	Transfer Out	Amount
Nonmajor governmental	General	\$ 13,450
		<u>\$ 13,450</u>

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

D. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$ 291,438	\$ -	\$ -	\$ 291,438
Construction in progress	278,440	490,715	(127,883)	641,272
Total capital assets not being depreciated	<u>569,878</u>	<u>490,715</u>	<u>(127,883)</u>	<u>932,710</u>
Capital assets, being depreciated:				
Buildings and improvements	714,974	-	-	714,974
Vehicles and equipment	2,488,235	1,039,681	(83,782)	3,444,134
Infrastructure	4,950,445	-	127,883	5,078,328
Total capital assets being depreciated	<u>8,153,654</u>	<u>1,039,681</u>	<u>44,101</u>	<u>9,237,436</u>
Less accumulated depreciation				
Buildings and improvements	460,783	21,077	-	481,860
Vehicles and equipment	1,966,056	180,512	(83,782)	2,062,786
Infrastructure	2,458,732	167,467	-	2,626,199
Total accumulated depreciation	<u>4,885,571</u>	<u>369,056</u>	<u>(83,782)</u>	<u>5,170,845</u>
Net capital assets being depreciated	<u>3,268,083</u>	<u>670,625</u>	<u>127,883</u>	<u>4,066,591</u>
Total capital assets	<u>\$ 3,837,961</u>	<u>\$ 1,161,340</u>	<u>\$ -</u>	<u>\$ 4,999,301</u>

Depreciation was charged to governmental functions as follows:

Community Development	\$ 8,494
General government	13,792
Public safety	161,090
Public works	153,420
Parks and recreation	32,260
Total Governmental Activities Depreciation Expense	<u>\$ 369,056</u>

Construction Commitments

The City has construction projects outstanding as of September 30, 2020. These projects consist of a new city hall and street improvement projects. The city hall project has a contractual commitment of \$269,060 spent to date and \$1,087,263 of commitment remaining.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

A summary of changes in business-type activities capital assets for the year end was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$ 109,201	\$ -	\$ -	\$ 109,201
Construction in progress	5,305	114,023	(119,328)	-
Total capital assets not being depreciated	<u>114,506</u>	<u>114,023</u>	<u>(119,328)</u>	<u>109,201</u>
Capital assets, being depreciated:				
Buildings and improvements	1,118	-	-	1,118
Water and sewer system improvements	5,681,170	414,714	39,098	6,134,982
Vehicles and equipment	334,326	55,163	(92,674)	296,815
Total capital assets being depreciated	<u>6,016,614</u>	<u>469,877</u>	<u>(53,576)</u>	<u>6,432,915</u>
Less accumulated depreciation				
Buildings and improvements	1,118	-	-	1,118
Water and sewer system improvements	3,695,287	153,036	(53,907)	3,794,416
Vehicles and equipment	306,139	10,950	(92,674)	224,415
Total accumulated depreciation	<u>4,002,544</u>	<u>163,986</u>	<u>(146,581)</u>	<u>4,019,949</u>
Net capital assets being depreciated	<u>2,014,070</u>	<u>305,891</u>	<u>93,005</u>	<u>2,412,966</u>
Total capital assets	<u><u>\$ 2,128,576</u></u>	<u><u>\$ 419,914</u></u>	<u><u>\$ (26,323)</u></u>	<u><u>\$ 2,522,167</u></u>

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

E. Long-term Debt

The following is a summary of changes in the City's total governmental long-term liabilities for the year ended. In general, the City uses the debt service fund to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds, notes and other payables:					
Combination Tax and Revenue Certificate of Obligation	\$ 1,480,000	\$ -	\$ (55,000)	\$ 1,425,000	\$ 60,000
General Obligation Refunding & Improvement Bonds	3,045,000	-	(80,000)	2,965,000	80,000
Deferred amounts:					
For issuance premiums	264,565	-	(12,906)	251,659	-
	<u>4,789,565</u>	<u>-</u>	<u>(147,906)</u>	<u>4,641,659</u>	<u>140,000</u>
Other liabilities:					
Capital lease	48,362	499,157	(23,790)	523,729	76,396
Total Governmental Activities	<u>\$ 4,837,927</u>	<u>\$ 499,157</u>	<u>\$ (171,696)</u>	<u>\$ 5,165,388</u>	<u>\$ 216,396</u>
Long-term liabilities due in more than one year				<u>\$ 4,948,992</u>	

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

The following is a summary of changes in the City's total business-type long-term liabilities for the year ended.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Business-Type Activities:					
Other liabilities:					
Capital lease	\$ -	\$ 422,714	\$ -	\$ 422,714	\$ 78,863
Total Governmental Activities	<u>\$ -</u>	<u>\$ 422,714</u>	<u>\$ -</u>	<u>\$ 422,714</u>	<u>\$ 78,863</u>
Long-term liabilities due in more than one year				<u>\$ 343,851</u>	

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

Long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
\$3,190,000 Refunding & Improvement Bond, Series 2017, due in installments through 2042, interest at 2-4.25%	\$ 2,965,000	\$ -	\$ 2,965,000
Total General Obligation bonds	\$ 2,965,000	\$ -	\$ 2,965,000
Certificates of Obligation:			
\$1,755,000 Certificates of Obligation, Series 2014, due in annual installments through 2034, interest at 2-4%	\$ 1,425,000	\$ -	\$ 1,425,000
Total Certificates of Obligation	\$ 1,425,000	\$ -	\$ 1,425,000
Deferred amounts:			
Issuance premium	\$ 251,659	\$ -	\$ 251,659
Total Deferred Amounts	\$ 251,659	\$ -	\$ 251,659
Capital leases,			
due in annual installments through 2030, interest at 3-4%	523,729	422,714	946,443
Total Debt	\$ 5,165,388	\$ 422,714	\$ 5,588,102

Total governmental activities capital assets acquired through capital leases had balances as of September 30, 2020 for cost, accumulated depreciation, and carrying value of \$1,148,481, \$390,076, and \$758,405, respectively. Depreciation expense recognized on these assets during the year ended September 30, 2020 was \$74,966.

Total business-type activities capital assets acquired through capital leases had balances as of September 30, 2020 for cost, accumulated depreciation, and carrying value of \$414,713, \$3,456, and \$411,257, respectively. Depreciation expense recognized on these assets during the year ended September 30, 2020 was \$3,456.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

The annual requirements to amortize governmental activities debt issues outstanding at year ending were as follows:

Year ending September 30,	General Obligation		2014 C.O. Bond		Capital Lease	
	Refunding Bond		Principal	Interest	Principal	Interest
	Principal	Interest				
2021	\$ 80,000	\$ 113,162	\$ 60,000	\$ 51,625	\$ 76,396	\$ 4,916
2022	80,000	111,562	60,000	49,825	45,066	10,870
2023	85,000	109,912	60,000	48,025	46,161	8,775
2024	85,000	107,787	60,000	46,225	47,282	8,653
2025	50,000	105,762	100,000	44,125	48,431	7,504
2026	50,000	104,262	105,000	40,625	49,608	6,328
2027	55,000	102,412	105,000	36,950	50,814	5,122
2028	55,000	100,212	110,000	33,275	52,048	3,887
2029	60,000	97,912	115,000	29,425	53,313	2,623
2030	60,000	95,512	120,000	25,400	54,610	1,327
2031	60,000	93,112	125,000	21,200	-	-
2032	65,000	90,612	130,000	16,200	-	-
2033	65,000	88,012	135,000	11,000	-	-
2034	70,000	85,312	140,000	5,600	-	-
2035	220,000	79,512	-	-	-	-
2036	230,000	70,512	-	-	-	-
2037	240,000	61,112	-	-	-	-
2038	250,000	51,312	-	-	-	-
2039	260,000	41,112	-	-	-	-
2040	270,000	30,175	-	-	-	-
2041	280,000	18,487	-	-	-	-
2042	295,000	6,269	-	-	-	-
	<u>\$ 2,965,000</u>	<u>\$ 1,764,034</u>	<u>\$ 1,425,000</u>	<u>\$ 459,500</u>	<u>\$ 523,729</u>	<u>\$ 60,005</u>

The annual requirements to amortize business-type activities debt issues outstanding at year ending were as follows:

Year ending September 30,	Capital Lease	
	Principal	Interest
2021	\$ 78,863	\$ 14,702
2022	81,606	11,959
2023	84,444	9,121
2024	87,381	6,184
2025	90,420	3,145
	<u>\$ 422,714</u>	<u>\$ 45,111</u>

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

Certificate of Obligation Bond, Series 2014; due in annual installments through August 1, 2034, bearing interest ranging from 2% to 4% payable February 1 and August 1.

General Obligation Refunding & Revenue Bond, Series 2017; due in semi-annual installments through February 1, 2042, bearing interest ranging from 2.0% to 4.25% payable February 1 and August 1.

Capital leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset.

F. Other Long-term Liabilities

The following is a summary of changes in the City's other long-term liabilities for the year ended. In general, the City uses the general and enterprise funds to liquidate compensated absences.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 61,744	\$ 52,498	\$ (50,637)	\$ 63,605	\$ 57,245
Total Governmental Activities	<u>\$ 61,744</u>	<u>\$ 52,498</u>	<u>\$ (50,637)</u>	<u>\$ 63,605</u>	<u>\$ 57,245</u>
Business-Type Activities:					
Compensated Absences	\$ 13,685	\$ 10,721	\$ (14,748)	\$ 9,658	\$ 8,692
Total Business-Type Activities	<u>\$ 13,685</u>	<u>\$ 10,721</u>	<u>\$ (14,748)</u>	<u>\$ 9,658</u>	<u>\$ 8,692</u>

G. Fund Equity

The City records fund balance/net position restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

The following is a list of fund balances/net position restricted by law or the City and commitments made by City Council:

	<u>Restricted</u>
Parks and recreation	\$ 581,220
Municipal court security	22,052 *
Municipal court automation	109,276 *
Park donations	20,769
Public safety seizures	12,173 *
Crime control prevention district	88,043 *
Street sales tax	178,400
Debt service	86,046
CARES Act Relief Fund	38,024
Capital improvements	1,524,730
Total	<u>\$ 2,660,733</u>

* Restricted by enabling legislation

V. OTHER INFORMATION

A. 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; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

C. Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the City could result. The City does not anticipate that it will have an arbitrage liability.

D. Pension Plans

Texas Municipal Retirement System

1. Plan Description

The City of Dalworthington Gardens, Texas participates as one of 887 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 financial report (CAFR) that can be obtained at www.tmrs.com.

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

2. 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 payments 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.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	<u>Plan Year 2019</u>	<u>Plan Year 2018</u>
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100%	100%
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees covered by benefit terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

	<u>2019</u>	<u>2018</u>
Inactive employees or beneficiaries currently receiving benefits	15	12
Inactive employees entitled to but not yet receiving benefits	25	26
Active employees	26	26
Total	66	64

3. Contributions

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

Employees for the City of Dalworthington Gardens, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Dalworthington Gardens, Texas were 21.36% and 20.99% in calendar years 2019 and 2020, respectively. The City's contributions to TMRS for the year ended September 30, 2020, were \$357,853 and were equal to the required contributions.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

4. Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions

The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% 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 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Actuarial assumptions used in the December 31, 2019, valuation were based on the results of actuarial experience studies. Except for healthy post-retirement mortality and the mortality assumption used to develop certain Annuity Purchase Rates (APRs), the current actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 through December 31, 2018. The APRs currently used by the System to annuitize member's account balances at retirement were updated based on the 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.

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

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

(expected returns, net of pension plan investment 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 of 2.5%. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2019 are summarized in the following table:

Asset Class	Target Allocation	Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.30%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.39%
Real Return	10.0%	3.78%
Real Estate	10.0%	4.44%
Absolute Return	10.0%	3.56%
Private Equity	5.0%	7.75%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

Sensitivity of the Net Pension Liability (Asset) 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 (asset) 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 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
\$ 3,723,637	\$ 2,129,864	\$ 867,497

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/18	\$ 8,601,823	\$ 6,056,779	\$ 2,545,044
Changes for the year:			
Service Cost	296,221	-	296,221
Interest (on the Total Pension Liab.)	578,828	-	578,828
Difference between expected and actual experience	42,318	-	42,318
Changes of assumptions	51,678	-	51,678
Contributions – employer	-	340,726	(340,726)
Contributions – employee	-	111,661	(111,661)
Net investment income	-	937,288	(937,288)
Benefit payments, including refunds of emp. contributions	(349,415)	(349,415)	-
Administrative expense	-	(5,291)	5,291
Other changes	-	(159)	159
Net changes	619,630	1,034,810	(415,180)
Balance at 12/31/19	\$ 9,221,453	\$ 7,091,589	\$ 2,129,864

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.

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2020, the City recognized pension expense of \$213,436.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Differences between expected and actual economic experience	\$ -	\$ (310,292)
Changes in assumptions	39,922	
Investment gains (inflows) or losses		
outflows	-	(211,393)
Contributions subsequent to the measurement date	257,495	-
Total	\$ 297,417	\$ (521,685)

The City reported \$257,495 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Plan year ended December 31:	
2020	\$ (182,791)
2021	(168,983)
2022	(27,038)
2023	(102,951)
2023	-
Thereafter	-
Total	\$ (481,763)

Supplemental Death Benefits Fund

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.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

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.

Employees covered by benefit terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	13
Inactive employees entitled to but not yet receiving benefits	5
Active employees	26
Total	44

The City's contributions to the TMRS SDBF for the years ended 2020, 2019, and 2018 were \$509, \$422, and \$311 respectively, which equaled the required contributions each year. The required contribution rates for the retiree for 2020 and 2019 was 0.03%, and 2018 was 0.02%, respectively.

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2019, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Discount rate	2.75%
Retirees' share of benefit-related costs	\$0
Administrative expenses	

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

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully nerational basis with Scale UMP. For disabled annuitants, the 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2020

year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 2.75%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

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 discount rate of 2.75%, 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 (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

1% Decrease 1.75%	Current Single Rate Assumption 2.75%	1% Increase 3.75%
\$ 102,921	\$ 81,589	\$ 65,733

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/18	\$ 61,580
Changes for the year:	
Service Cost	3,350
Interest	2,338
Difference between expected and actual experience	300
Changes of assumptions	14,500
Benefit payments	(479)
Net changes	20,009
Balance at 12/31/19	\$ 81,589

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2030, the City recognized OPEB expense of \$6,770.

City of Dalworthington Gardens, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2020

At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (6,387)
Changes in assumptions	11,818	-
Contributions after the measurement date	368	-
Total	\$ 12,186	\$ (6,387)

The City reported \$368 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending September 30, 2021.

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2020	\$ 1,082
2021	1,082
2022	1,082
2023	236
2024	1,949
Thereafter	-
	\$ 5,431

E. Subsequent Events

There were no material subsequent events through March 11, 2021, the date the financial statements were available to be issued.



REQUIRED SUPPLEMENTARY INFORMATION

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>General</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>				
Property tax	\$ 1,679,817	\$ 1,660,817	\$ 1,664,078	\$ 3,261
Sales tax	421,056	421,056	506,785	85,729
Franchise and local taxes	368,921	368,921	355,690	(13,231)
License and permits	71,915	71,915	74,458	2,543
Municipal court	474,700	474,700	374,937	(99,763)
Oil and gas mineral rights	150,000	125,000	123,088	(1,912)
Interest income	36,500	28,500	20,224	(8,276)
Intergovernmental	-	-	38,503	38,503
Other revenues	88,286	88,286	99,240	10,954
Total Revenues	<u>3,291,195</u>	<u>3,239,195</u>	<u>3,257,003</u>	<u>17,808</u>
<u>Expenditures</u>				
Current:				
Community development	207,475	205,224	196,780	8,444
Municipal court	196,870	199,632	186,967	12,665
General government	432,990	372,042	344,117	27,925
Police	1,750,517	1,567,550	1,565,054	2,496
Fire	377,894	1,147,157	1,144,494	2,663
Public works	113,534	135,439	117,618	17,821
Debt service				
Principal	23,790	23,790	23,790	-
Interest and fiscal charges	1,586	1,586	1,586	-
Total Expenditures	<u>3,104,656</u>	<u>3,652,420</u>	<u>3,580,406</u>	<u>72,014</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from sale of capital assets	10,000	10,000	14,593	4,593
Proceeds from capital lease	-	499,157	499,157	-
Transfers in	-	-	-	-
Transfers out	(10,000)	(13,450)	(13,450)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>495,707</u>	<u>500,300</u>	<u>4,593</u>
Net Change in Fund Balance	<u>\$ 186,539</u>	<u>\$ 82,482</u>	176,897	<u>\$ 94,415</u>
Beginning fund balance			927,968	
Ending Fund Balance			<u>\$ 1,104,865</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PARKS AND RECREATION FACILITY DEVELOPMENT FUND
For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Parks and Recreation Facility Development</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>				
Sales tax	\$ 103,839	\$ 103,839	\$ 125,516	\$ 21,677
Other revenues	64,554	-	365	365
Interest income	10,200	10,200	8,086	(2,114)
Total Revenues	<u>178,593</u>	<u>114,039</u>	<u>133,967</u>	<u>19,928</u>
<u>Expenditures</u>				
Current:				
Parks and recreation	208,889	111,791	108,779	3,012
Total Expenditures	<u>208,889</u>	<u>111,791</u>	<u>108,779</u>	<u>3,012</u>
Revenues Over (Under)	<u>(30,296)</u>	<u>2,248</u>	<u>25,188</u>	<u>22,940</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from sale	-	-	2,667	2,667
Transfers in	20,548	-	-	-
Total Other Financing Sources	<u>20,548</u>	<u>-</u>	<u>2,667</u>	<u>2,667</u>
Net Change in Fund Balance	<u>\$ (9,748)</u>	<u>\$ 2,248</u>	27,855	<u>\$ 25,607</u>
Beginning fund balance			553,365	
Ending Fund Balance			<u>\$ 581,220</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended December 31,

	¹ 12/31/2019	<u>12/31/2018</u>
Total pension liability		
Service cost	\$ 296,220	\$ 266,612
Interest	578,828	586,613
Differences between expected and actual experience	42,318	(608,873)
Changes in assumptions	51,678	-
Benefit payments, including refunds of participant contributions	(349,415)	(399,577)
Net change in total pension liability	<u>619,629</u>	<u>(155,225)</u>
Total pension liability - beginning	<u>8,601,823</u>	<u>8,757,048</u>
Total pension liability - ending (a)	<u>9,221,452</u>	<u>8,601,823</u>
Plan fiduciary net position		
Contributions - employer	\$ 340,726	\$ 327,290
Contributions - members	111,661	108,631
Net investment income (loss)	937,288	(186,186)
Benefit payments, including refunds of participant contributions	(349,415)	(399,577)
Administrative expenses	(5,291)	(3,595)
Other	(159)	(188)
Net change in plan fiduciary net position	<u>1,034,810</u>	<u>(153,625)</u>
Plan fiduciary net position - beginning	<u>6,056,778</u>	<u>6,210,403</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,091,588</u>	<u>\$ 6,056,778</u>
Fund's net pension liability (asset) - ending (a) - (b)	<u>\$ 2,129,864</u>	<u>\$ 2,545,045</u>
 Plan fiduciary net position as a percentage of the total pension liability	 76.90%	 70.41%
 Covered payroll	 1,595,158	 1,551,874
 Fund's net position as a percentage of covered payroll	 133.52%	 164.00%

Notes to schedule:

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
\$	265,078	\$ 282,630	\$ 277,028	\$ 265,704
	553,489	525,093	513,667	481,756
	25,994	(60,072)	(94,934)	(136,520)
	-	-	18,672	-
	(309,626)	(326,752)	(225,598)	(95,888)
	<u>534,935</u>	<u>420,899</u>	<u>488,835</u>	<u>515,052</u>
	<u>8,222,113</u>	<u>7,801,214</u>	<u>7,312,379</u>	<u>6,797,327</u>
	<u>8,757,048</u>	<u>8,222,113</u>	<u>7,801,214</u>	<u>7,312,379</u>
\$	345,843	\$ 355,310	\$ 354,059	\$ 325,816
	109,991	113,311	110,496	107,327
	739,082	328,786	6,820	232,020
	(309,626)	(326,752)	(225,598)	(95,888)
	(3,828)	(3,711)	(4,153)	(2,421)
	(194)	(200)	(205)	(199)
	<u>881,268</u>	<u>466,744</u>	<u>241,419</u>	<u>566,655</u>
	<u>5,329,135</u>	<u>4,862,391</u>	<u>4,620,972</u>	<u>4,054,317</u>
\$	<u>6,210,403</u>	<u>\$ 5,329,135</u>	<u>\$ 4,862,391</u>	<u>\$ 4,620,972</u>
\$	<u>2,546,645</u>	<u>\$ 2,892,978</u>	<u>\$ 2,938,823</u>	<u>\$ 2,691,407</u>
	70.92%	64.81%	62.33%	63.19%
\$	1,571,297	\$ 1,618,726	\$ 1,578,510	\$ 1,516,714
	162.07%	178.72%	186.18%	177.45%

City of Dalworthington Gardens, Texas
SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN
For the Years Ended:

	¹ <u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
Actuarially determined employer contributions	\$ 357,853	\$ 329,285	\$ 331,898
Contributions in relation to the actuarially determined contribution	<u>\$ 357,853</u>	<u>\$ 329,285</u>	<u>\$ 331,898</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Annual covered payroll	\$ 1,696,592	\$ 1,546,926	\$ 1,555,187
Employer contributions as a percentage of covered payroll	21.09%	21.29%	21.34%

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

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	26 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.50% 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 2019 valuation pursuant to an experience study of the period 2014 - 2018
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes There were no benefit changes during the year.

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>
\$ 350,145	\$ 346,656	\$ 334,267
<u>\$ 350,145</u>	<u>\$ 346,656</u>	<u>\$ 334,267</u>
\$ -	\$ -	\$ -
\$ 1,592,059	\$ 1,569,560	\$ 1,514,074
21.99%	22.09%	22.08%

City of Dalworthington Gardens, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB) LIABILITY AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM

Year Ended December 31,

	¹ <u>2019</u>	<u>2018</u>
Total OPEB liability		
Service cost	\$ 3,350	\$ 2,638
Interest	2,338	2,424
Changes of assumptions	14,500	(5,439)
Differences in expected and actual experience	300	(9,789)
Benefit payments, including refunds of participant contributions	(479)	(310)
Net changes	<u>20,009</u>	<u>(10,476)</u>
Total OPEB liability - beginning	<u>61,580</u>	<u>72,056</u>
Total OPEB liability - ending (a)	<u><u>\$ 81,589</u></u>	<u><u>\$ 61,580</u></u>
Covered payroll	\$ 1,595,158	\$ 1,551,874
Total OPEB Liability as a percentage of covered payroll	5.11%	3.97%

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

² No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

2017

\$ 2,200
2,349
6,623
-

(314)

10,858

61,198

\$ 72,056

\$ 1,571,297

4.59%



OTHER SUPPLEMENTARY INFORMATION

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended September 30, 2020

	Original and Final Budget	Debt Service	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Property tax	\$ 316,756	\$ 311,668	\$ (5,088)
Interest income	4,000	1,941	(2,059)
Total Revenues	320,756	313,609	(7,147)
<u>Expenditures</u>			
Current:			
Debt service			
Principal	135,000	135,000	-
Interest and fiscal charges	168,038	168,038	-
Total Expenditures	303,038	303,038	-
Revenues Over (Under) Expenditures	17,718	10,571	(7,147)
Net Change in Fund Balance	\$ 17,718	10,571	\$ (7,147)
Beginning fund balance		75,475	
Ending Fund Balance		\$ 86,046	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CRIME CONTROL AND PREVENTION DISTRICT
For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Crime Control and Prevention</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>				
Sales tax	\$ 207,678	\$ 207,678	\$ 250,195	\$ 42,517
Interest income	200	200	525	325
Total Revenues	<u>207,878</u>	<u>207,878</u>	<u>250,720</u>	<u>42,842</u>
<u>Expenditures</u>				
Current:				
Public safety	69,534	69,534	78,478	(8,944)
Capital outlay	169,000	180,500	157,770	22,730
Debt Service:				
Interest	-	-	7	(7)
Total Expenditures	<u>238,534</u>	<u>250,034</u>	<u>236,255</u>	<u>13,779</u>
Revenues Over (Under)	<u>(30,656)</u>	<u>(42,156)</u>	<u>14,465</u>	<u>56,621</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	10,000	10,000	13,450	3,450
Total Other Financing (Sources)	<u>10,000</u>	<u>10,000</u>	<u>13,450</u>	<u>3,450</u>
Net Change in Fund Balance	<u>\$ (20,656)</u>	<u>\$ (32,156)</u>	27,915	<u>\$ 60,071</u>
Beginning fund balance			60,128	
Ending Fund Balance			<u>\$ 88,043</u>	

Notes to Other Supplementary Information

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUNICIPAL COURT SECURITY FUND
For the Year Ended September 30, 2020

	Original and Final Budget	Muni. Court Security	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Fines and forfeitures	\$ 10,000	\$ 10,080	\$ 80
Interest income	500	258	(242)
Total Revenues	10,500	10,338	(162)
<u>Expenditures</u>			
Current:			
Public safety	1,893	1,267	626
Total Expenditures	1,893	1,267	626
Revenues Over (Under) Expenditures	8,607	9,071	464
Net Change in Fund Balance	\$ 8,607	9,071	\$ 464
Beginning fund balance		12,981	
Ending Fund Balance		\$ 22,052	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MUNICIPAL COURT AUTOMATION FUND
For the Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Muni. Court Automation</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>			
Fines and forfeitures	\$ 14,000	\$ 11,086	\$ (2,914)
Interest income	4,200	1,535	(2,665)
Intergovernmental	-	1,200	1,200
Total Revenues	<u>18,200</u>	<u>13,821</u>	<u>(4,379)</u>
<u>Expenditures</u>			
Current:			
Public safety	21,953	21,730	223
Total Expenditures	<u>21,953</u>	<u>21,730</u>	<u>223</u>
Revenues Over (Under) Expenditures	<u>(3,753)</u>	<u>(7,909)</u>	<u>(4,156)</u>
Net Change in Fund Balance	<u>\$ (3,753)</u>	<u>(7,909)</u>	<u>\$ (4,156)</u>
Beginning fund balance		117,185	
Ending Fund Balance		<u>\$ 109,276</u>	

Notes to Other Supplementary Information

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PARK DONATIONS FUND
For the Year Ended September 30, 2020

	Original and Final Budget	Park Donations	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Interest income	-	\$ 224	224
Total Revenues	-	224	224
<u>Expenditures</u>			
Current:			
Parks and recreation	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	224	224
Net Change in Fund Balance	\$ -	224	\$ 224
Beginning fund balance		20,545	
Ending Fund Balance		\$ 20,769	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY SEIZURES FUND
For the Year Ended September 30, 2020

	Original and Final Budget	Public Safety Seizures	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Fines and forfeitures	\$ -	\$ 8,670	\$ 8,670
Total Revenues	-	8,670	8,670
<u>Expenditures</u>			
Current:			
Public safety	-	2,786	(2,786) *
Total Expenditures	-	2,786	(2,786)
Revenues Over (Under) Expenditures	-	5,884	5,884
Net Change in Fund Balance	\$ -	5,884	\$ 5,884
Beginning fund balance		6,289	
Ending Fund Balance		\$ 12,173	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles
2. *Expenditures exceeded appropriations at the legal level of control.

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
STREET SALES TAX FUND
For the Year Ended September 30, 2020

	Original and Final Budget	Sales Tax	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Sales tax	\$ 103,839	\$ 125,517	\$ 21,678
Interest income	500	1,053	553
Total Revenues	104,339	126,570	22,231
<u>Expenditures</u>			
Current:			
Public works	28,470	2,841	25,629
Capital Outlay	11,530	11,530	-
Total Expenditures	40,000	14,371	25,629
Revenues Over (Under) Expenditures	64,339	112,199	47,860
Net Change in Fund Balance	\$ 64,339	112,199	\$ 47,860
Beginning fund balance		66,201	
Ending Fund Balance		\$ 178,400	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles

See Notes to Financial Statements.

City of Dalworthington Gardens, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PROPRIETARY FUND

For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Proprietary Fund</u>	<u>Variance with Final Budget</u>
Revenues				
Water sales	\$ 1,061,668	\$ 1,061,668	\$ 1,087,678	\$ 26,010
Sewer revenue	623,380	623,380	623,712	332
Refuse collection	187,588	187,588	186,636	(952)
Other revenue	39,928	39,928	42,006	2,078
Total Operating Revenues	<u>1,912,564</u>	<u>1,912,564</u>	<u>1,940,032</u>	<u>27,468</u>
Expenditures				
Current:				
Cost of water	562,892	533,703	530,603	3,100
Cost of Sewer	354,469	346,810	310,224	36,586
Cost of Refuse	162,670	164,809	164,809	-
Personnel	346,712	347,197	346,581	616
Material, utilities & maintenance	63,302	114,705	90,835	23,870
Contracted & other services	313,521	364,756	166,062	198,694
Capital Outlay	226,064	583,948	583,899	49
Total Operating Expenses	<u>2,029,630</u>	<u>2,455,928</u>	<u>2,193,013</u>	<u>262,915</u>
Operating Income (Loss)	(117,066)	(543,364)	(252,981)	290,383
Nonoperating Revenues (Expenses)				
Intergovernmental	-	46,619	46,619	-
Investment income	4,500	3,500	1,651	(1,849)
Lease Proceeds	-	422,714	422,714	-
Liability Forgiveness	-	40,310	40,310	-
Interest expense	(4,800)	(9,825)	(9,974)	(149)
Loss on asset disposition	-	(26,323)	(26,323)	-
Total Nonoperating Revenues (Expenses)	<u>(300)</u>	<u>476,995</u>	<u>474,997</u>	<u>(1,998)</u>
Income (Loss) Before Capital Contributions and Transfers	(117,366)	(66,369)	222,016	288,385
Transfers Out	(14,583)	-	-	-
Capital contributions	-	80,046	80,046	-
Net Change in Net Position	<u>\$ (131,949)</u>	<u>\$ 13,677</u>	302,062	<u>\$ 288,385</u>
Beginning fund balance			1,779,750	
Ending Net Position-modified			2,081,812 ¹	
Lease proceeds			(422,714)	
Capital expenses			583,899	
Depreciation			(163,986)	
Ending Net Position			<u>\$ 2,079,011</u>	

¹ Comparison schedule presented on modified accrual basis

City of Dalworthington Gardens, Texas

SCHEDULE OF SERVICES AND RATES

For the Year Ended September 30, 2020

(Unaudited)

1. Services provided by the City: Retail Water & Sewer

Garbage and Household Hazardous Waste (HHW) provided by 3rd party and billed by the City.

2. Retail water rates based on 5/8 x 3/4" meter

Most prevalent type of meter: 5/8 x 3/4"

<u>Water:</u>	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Maximum Gallons</u>	<u>Flat Rate (Y/N)</u>	<u>Rate per 1k gallons > min</u>
Residential	\$30	2,000	N/A	Y	\$4.00
Commercial	\$55	2,000	N/A	Y	\$4.00
 <u>Sewer:</u>					
Residential	\$25	2,000	15,000	Y	\$3.75
Commercial	\$55	2,000	N/A	Y	\$3.75

City employs winter averaging for sewer usage? No

Total charges per 10,000 gallons of residential usage:

	<u>Water</u>	<u>Sewer</u>
\$	62	55

<u>Monthly Rate</u>	<u>Garbage</u>	<u>HHW</u>
Residential	\$16.53	\$1.00
Commercial hand-collect	\$20.62	N/A

3. Total water consumption (in thousands) during the fiscal year:

Gallons pumped into system:	214,234
Billed gallons to customers and flushing gallons:	199,695
Water accountability ratio:	93.2%

4. Retail water connections within the City as of the fiscal year end.

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>
5/8" x 3/4"	631	623
1"	385	381
1 1/2"	28	28
2"	31	29
Total Water Connections	1,075	1,061

***COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES***

NONMAJOR GOVERNMENTAL FUNDS

MUNICIPAL COURT SECURITY FUND

The Municipal Court Security Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for municipal court security.

MUNICIPAL COURT AUTOMATION FUND

The Municipal Court Automation Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for municipal court automation.

PARK DONATIONS FUND

The Park Donations Fund accounts for grants restricted for City parks.

PUBLIC SAFETY SEIZURES FUND

The Public Safety Seizures Fund accounts for police seizures that are still involved in the court system.

CRIME CONTROL AND PREVENTION DISTRICT FUND

This is a special purpose district that collects sales tax within its boundaries for the purpose of controlling and preventing crime.

STREET SALES TAX FUND

The Street Sales Tax Fund accounts for the proceeds of 1/4% sales tax to be used for street repair projects.

City of Dalworthington Gardens, Texas

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2020

	Municipal Court Security	Municipal Court Automation	Park Donations	Public Safety Seizures
<u>Assets</u>				
Cash and cash equivalents	\$ 22,052	\$ 105,630	\$ -	\$ 12,173
Restricted cash	-	-	20,769	-
Receivables, net	-	-	-	-
Prepaid expenses	-	3,860	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 22,052	\$ 109,490	\$ 20,769	\$ 12,173
 <u>Liabilities</u>				
Accounts payable and accrued liabilities	-	214	-	-
Total Liabilities	-	214	-	-
<u>Fund Balances</u>				
Restricted	22,052	109,276	20,769	12,173
Total Fund Balances	22,052	109,276	20,769	12,173
Total Liabilities and Fund Balances	\$ 22,052	\$ 109,490	\$ 20,769	\$ 12,173

Crime Control & Prevention	Street Sales Tax	Total
\$ 51,172	\$ 162,796	\$ 353,823
-	-	20,769
40,616	20,342	60,958
-	-	3,860
-	-	-
<u>\$ 91,788</u>	<u>\$ 183,138</u>	<u>\$ 439,410</u>
3,745	4,738	8,697
<u>3,745</u>	<u>4,738</u>	<u>8,697</u>
88,043	178,400	430,713
<u>88,043</u>	<u>178,400</u>	<u>430,713</u>
<u>\$ 91,788</u>	<u>\$ 183,138</u>	<u>\$ 439,410</u>

City of Dalworthington Gardens, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020

	Municipal Court Security	Municipal Court Automation	Park Donations	Public Safety Seizures
<u>Revenues</u>				
Sales tax	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	10,080	11,086	-	8,670
Interest income	-	1,535	224	-
Intergovernmental	-	1,200	-	-
Other Income	258	-	-	-
Total Revenues	10,338	13,821	224	8,670
<u>Expenditures</u>				
Current:				
Public safety	1,267	21,730	-	2,786
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Total Expenditures	1,267	21,730	-	2,786
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	-	-
Total Other financing sources (Uses)	-	-	-	-
Net Change in Fund Balances	9,071	(7,909)	224	5,884
Beginning fund balances	12,981	117,185	20,545	6,289
Ending Fund Balances	\$ 22,052	\$ 109,276	\$ 20,769	\$ 12,173

Crime Control & Prevention	Street Sales Tax	Total
\$ 250,195	\$ 125,517	\$ 375,712
-	-	29,836
525	1,053	3,337
-	-	1,200
-	-	258
<u>250,720</u>	<u>126,570</u>	<u>410,343</u>
78,478	-	104,261
-	2,841	2,841
157,770	11,530	169,300
7	-	7
<u>236,255</u>	<u>14,371</u>	<u>276,409</u>
13,450	-	13,450
13,450	-	13,450
27,915	112,199	147,384
60,128	66,201	283,329
<u>\$ 88,043</u>	<u>\$ 178,400</u>	<u>\$ 430,713</u>



STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	Pages
<i>Financial Trends</i>	110-119
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	120-127
These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.	
<i>Debt Capacity</i>	128-132
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
<i>Demographic and Economic Information</i>	133-134
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
<i>Operating Information</i>	135-139
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

City of Dalworthington Gardens, Texas

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(accrual basis of accounting)

	2011	2012	2013	2014
Governmental Activities				
Net investment in				
capital assets	\$ 1,051,085	\$ 1,354,820	\$ 1,035,882	\$ 1,566,193
Restricted	461,028	717,454	621,720	726,479
Unrestricted	1,401,390	1,251,463	1,843,415	1,055,031
Total Governmental				
Net Position	\$ 2,913,503	\$ 3,323,737	\$ 3,501,017	\$ 3,347,703
 Business-type Activities				
Net investment in				
capital assets	\$ 1,784,293	\$ 1,397,347	\$ 1,728,648	\$ 1,632,261
Restricted	333,879	-	-	-
Unrestricted	75,550	864,796	352,164	282,863
Total Business-type Activities Net Position	\$ 2,193,722	\$ 2,262,143	\$ 2,080,812	\$ 1,915,124
 Primary Government				
Net investment in				
capital assets	\$ 2,835,378	\$ 2,752,167	\$ 2,764,530	\$ 3,198,454
Restricted	794,907	717,454	621,720	726,479
Unrestricted	1,476,940	2,116,259	2,195,579	1,337,894
Total Primary Government Net Position	\$ 5,107,225	\$ 5,585,880	\$ 5,581,829	\$ 5,262,827

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 1,550,369	\$ 1,397,164	\$ 158,570	\$ 670,317	\$ 842,275	\$ 1,283,471
677,142	747,893	857,671	729,051	916,781	1,144,354
<u>(1,176,014)</u>	<u>(1,949,562)</u>	<u>(1,951,528)</u>	<u>(1,743,036)</u>	<u>(1,242,945)</u>	<u>(958,244)</u>
<u>\$ 1,051,497</u>	<u>\$ 195,495</u>	<u>\$ (935,287)</u>	<u>\$ (343,668)</u>	<u>\$ 516,111</u>	<u>\$ 1,469,581</u>
\$ 1,500,419	\$ 1,371,368	\$ 2,213,593	\$ 2,266,376	\$ 2,128,576	\$ 2,107,200
-	-	-	-	-	187,881
<u>(176,613)</u>	<u>(623,207)</u>	<u>(285,441)</u>	<u>(361,590)</u>	<u>(348,826)</u>	<u>(216,070)</u>
<u>\$ 1,323,806</u>	<u>\$ 748,161</u>	<u>\$ 1,928,152</u>	<u>\$ 1,904,786</u>	<u>\$ 1,779,750</u>	<u>\$ 2,079,011</u>
\$ 3,050,788	\$ 2,768,532	\$ 2,372,163	\$ 2,936,693	\$ 2,970,851	\$ 3,390,671
677,142	747,893	857,671	729,051	916,781	1,332,235
<u>(1,352,627)</u>	<u>(2,572,769)</u>	<u>(2,236,969)</u>	<u>(2,104,626)</u>	<u>(1,591,771)</u>	<u>(1,174,314)</u>
<u>\$ 2,375,303</u>	<u>\$ 943,656</u>	<u>\$ 992,865</u>	<u>\$ 1,561,118</u>	<u>\$ 2,295,861</u>	<u>\$ 3,548,592</u>

City of Dalworthington Gardens, Texas

CHANGES IN NET POSITION

Last Ten Fiscal Years

(accrual basis of accounting)

	2011	2012	2013	2014
Expenses				
Governmental activities:				
Community Development	\$	\$	\$	\$
General government	944,000	785,607	985,501	822,839
Public Safety	1,775,408	1,824,727	1,735,647	1,820,837
Public works	289,779	375,514	409,102	482,299
Parks and recreation	40,205			
Interest and fiscal charges	64,964	69,272	49,893	164,227
Total governmental activities	3,114,356	3,055,120	3,180,143	3,290,202
Business-type activities:				
Water, Sewer, & Sanitation	1,439,457	1,299,955	1,303,696	1,505,826
Total business-type activities	1,439,457	1,299,955	1,303,696	1,505,826
Total primary government	\$ 4,553,813	\$ 4,355,075	\$ 4,483,839	\$ 4,796,028
Program Revenues				
Governmental activities:				
Charges for services:				
Community Development	\$ -	\$ -	\$ -	\$ -
General government	86,492	82,722	115,978	69,747
Public Safety	865,702	777,358	944,803	775,168
Capital & operating grants & contributions	-	-	-	-
Total governmental activities	952,194	860,080	1,060,781	844,915
Business-type activities:				
Charges for services:				
Water, Sewer, & Sanitation	1,487,297	1,378,205	1,251,831	1,381,330
Capital & operating grants & contributions	-	-	-	-
Total business-type activities	1,487,297	1,378,205	1,251,831	1,381,330
Total primary government	\$ 2,439,491	\$ 2,238,285	\$ 2,312,612	\$ 2,226,245
Net (Expense)/Revenue				
Governmental activities	\$ (2,162,162)	\$ (2,195,040)	\$ (2,119,362)	\$ (2,445,287)
Business-type activities	47,840	78,250	(51,865)	(124,496)
Total primary government	\$ (2,114,322)	\$ (2,116,790)	\$ (2,171,227)	\$ (2,569,783)

2015	2016	2017	2018	2019	2020
\$	\$	\$	\$	\$	\$
1,060,768	863,364	779,597	640,615	213,510	195,897
2,109,499	2,184,652	2,123,033	2,029,993	324,896	348,346
450,297	1,000,728	416,975	360,568	2,178,548	2,218,488
	114,229	105,100	189,202	294,305	259,123
66,443	79,751	244,947	165,508	116,303	120,630
<u>3,687,007</u>	<u>4,242,724</u>	<u>3,669,652</u>	<u>3,385,886</u>	<u>3,287,755</u>	<u>3,299,319</u>
1,628,878	1,906,406	1,669,094	1,755,314	1,788,601	1,809,397
<u>1,628,878</u>	<u>1,906,406</u>	<u>1,669,094</u>	<u>1,755,314</u>	<u>1,788,601</u>	<u>1,809,397</u>
<u>\$ 5,315,885</u>	<u>\$ 6,149,130</u>	<u>\$ 5,338,746</u>	<u>\$ 5,141,200</u>	<u>\$ 5,076,356</u>	<u>\$ 5,108,716</u>
\$	\$	\$	\$	\$	\$
-	-	-	-	85,294	74,458
64,832	165,018	198,685	97,791	-	-
744,341	561,564	533,399	532,338	521,455	404,773
-	120,000	-	477,253	-	125,487
<u>809,173</u>	<u>846,582</u>	<u>732,084</u>	<u>1,107,382</u>	<u>606,749</u>	<u>604,718</u>
1,236,177	1,330,579	1,669,699	1,752,416	1,658,820	1,940,032
-	-	-	-	-	126,665
<u>1,236,177</u>	<u>1,330,579</u>	<u>1,669,699</u>	<u>1,752,416</u>	<u>1,658,820</u>	<u>2,066,697</u>
<u>\$ 2,045,350</u>	<u>\$ 2,177,161</u>	<u>\$ 2,401,783</u>	<u>\$ 2,859,798</u>	<u>\$ 2,265,569</u>	<u>\$ 2,671,415</u>
\$	\$	\$	\$	\$	\$
(2,877,834)	(3,396,142)	(2,937,568)	(2,278,504)	(2,681,006)	(2,694,601)
(392,701)	(575,827)	605	(2,898)	(129,781)	257,300
<u>\$ (3,270,535)</u>	<u>\$ (3,971,969)</u>	<u>\$ (2,936,963)</u>	<u>\$ (2,281,402)</u>	<u>\$ (2,810,787)</u>	<u>\$ (2,437,301)</u>

City of Dalworthington Gardens, Texas

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

(accrual basis of accounting)

	2011	2012	2013	2014
General Revenues				
Governmental activities:				
Taxes:				
Property taxes	\$ 789,694	\$ 863,466	\$ 858,985	\$ 842,617
Sales taxes	246,703	778,877	614,248	726,602
Franchise taxes	698,071	377,860	372,173	401,536
Oil and gas mineral rights	576,735	490,436	348,765	227,154
Interest Income	1,642	542	333	135
Other revenue	76,946	74,934	58,694	73,332
Gain (loss) on sale of assets	-	-	-	13,660
Transfers, net	129,504	-	43,444	41,324
Total governmental activities	2,519,295	2,586,115	2,296,642	2,326,360
Business-type activities:				
Interest Income	-	545	335	132
Other Income	-	-	-	-
Transfers, net	(129,504)	-	(43,444)	(41,324)
Total business-type activities	(129,504)	545	(43,109)	(41,192)
Total primary government	\$ 2,389,791	\$ 2,586,660	\$ 2,253,533	\$ 2,285,168
 Change in Net Position				
Governmental activities	\$ 357,133	\$ 391,075	\$ 177,280	\$ (118,927)
Business-type activities	(81,664)	78,795	(94,974)	(165,688)
Total primary government	\$ 275,469	\$ 469,870	\$ 82,306	\$ (284,615)

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 848,431	\$ 857,678	\$ 927,715	\$ 1,252,733	\$ 1,900,957	\$ 1,993,889
784,902	768,334	772,811	790,310	841,944	1,008,013
378,440	371,677	365,243	345,480	376,434	355,690
650,113	497,937	397,197	306,034	202,527	123,088
102	1,313	6,747	55,662	99,595	50,268
47,051	43,201	109,080	115,035	114,374	117,123
7,000	-	-	-	-	-
37,200	-	(838,644)	56,691	(4,151)	-
<u>2,753,239</u>	<u>2,540,140</u>	<u>1,740,149</u>	<u>2,921,945</u>	<u>3,531,680</u>	<u>3,648,071</u>
100	182	174	2,401	4,248	1,651
-	-	226,939	42,967	36,656	40,310
(37,200)	-	838,644	(56,691)	4,151	-
<u>(37,100)</u>	<u>182</u>	<u>1,065,757</u>	<u>(11,323)</u>	<u>45,055</u>	<u>41,961</u>
<u>\$ 2,716,139</u>	<u>\$ 2,540,322</u>	<u>\$ 2,805,906</u>	<u>\$ 2,910,622</u>	<u>\$ 3,576,735</u>	<u>\$ 3,690,032</u>
\$ (124,595)	\$ (856,002)	\$ (1,197,419)	\$ 643,441	\$ 850,674	\$ 953,470
(429,801)	(575,645)	1,066,362	(14,221)	(84,726)	299,261
<u>\$ (554,396)</u>	<u>\$ (1,431,647)</u>	<u>\$ (131,057)</u>	<u>\$ 629,220</u>	<u>\$ 765,948</u>	<u>\$ 1,252,731</u>

City of Dalworthington Gardens, Texas

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(modified accrual basis of accounting)

	2011	2012	2013	2014
General fund:				
Reserved	\$ -	\$ -	\$ -	\$ -
Nonspendable	-	-	-	500
Restricted	-	-	-	-
Committed	-	209,017	209,017	209,017
Unassigned	1,451,742	1,585,533	1,792,670	964,207
Total general fund	\$ 1,451,742	\$ 1,794,550	\$ 2,001,687	\$ 1,173,724
All other governmental funds:				
Reserved	\$ -	\$ -	\$ -	\$ -
Restricted	461,028	717,454	621,720	2,557,844
Assigned	-	-	-	-
Unassigned	-	(117)	-	-
Total all other governmental funds	\$ 461,028	\$ 717,337	\$ 621,720	\$ 2,557,844

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	500	6,453	12,872	20,707	25,171
-	-	-	-	-	38,024
-	-	-	-	100,091	-
925,874	651,537	564,248	502,075	807,170	1,041,670
<u>\$ 926,374</u>	<u>\$ 652,037</u>	<u>\$ 570,701</u>	<u>\$ 514,947</u>	<u>\$ 927,968</u>	<u>\$ 1,104,865</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,655,226	1,373,090	3,863,864	3,356,447	2,813,620	2,622,709
-	-	-	-	-	-
-	(105,820)	-	-	-	-
<u>\$ 2,655,226</u>	<u>\$ 1,267,270</u>	<u>\$ 3,863,864</u>	<u>\$ 3,356,447</u>	<u>\$ 2,813,620</u>	<u>\$ 2,622,709</u>

City of Dalworthington Gardens, Texas

CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS

Last Ten Years

(modified accrual basis of accounting)

	2011	2012	2013	2014
Revenues				
Property Tax	\$ 789,694	831,381	845,639	838,889
Sales Tax	698,071	778,877	614,248	726,602
Franchise Tax	246,703	377,860	372,173	401,536
Licenses and permits	86,492	82,722	115,978	69,747
Fines and forfeitures	865,702	777,358	944,803	775,168
Oil and gas mineral rights	576,735	490,436	348,765	227,154
Interest Income	1,642	542	333	135
Ingovernmental	-	-	-	-
Other revenue	76,946	74,934	58,694	73,332
Total Revenues	3,341,985	3,414,110	3,300,633	3,112,563
Expenditures				
Community development	-	-	-	-
Court	-	-	-	-
General government	839,141	703,081	721,509	749,043
Police	-	-	-	-
Fire	-	-	-	-
Public safety	1,627,412	1,631,004	1,664,033	1,706,867
Public works	279,258	262,282	246,544	359,286
Parks and recreation	-	-	-	-
Debt service	-	-	-	-
Principal	80,000	85,000	85,000	870,000
Interest	64,964	59,655	59,510	53,969
Bond issuance costs	-	-	-	85,692
Capital outlay	331,037	145,345	455,961	35,834
Total Expenditures	3,221,812	2,886,367	3,232,557	3,860,691
Revenues over (under) expenditures	120,173	527,743	68,076	(748,128)
Other Financing Sources (Uses)				
Transfers in	274,463	-	43,444	41,324
Transfers (out)	(144,959)	-	-	-
Sale of capital assets	-	-	-	13,600
Capital lease issuance	-	-	-	-
Bond issuance	-	-	-	1,755,000
Premium on bonds issued	-	-	-	80,692
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources	129,504	-	43,444	1,890,616
Special items	-	-	-	-
Net Change in Fund Balances	\$ 249,677	\$ 527,743	\$ 111,520	\$ 1,142,488
Ratio of total debt service expenditures to noncapital expenditures	5.28%	5.57%	5.49%	35.86%

¹ This amount was included in general government through 2018.

² This amount was included in public safety through 2018.

2015	2016	2017	2018	2019	2020
848,431	852,341	919,865	1,253,459	\$ 1,914,963	\$ 1,975,746
784,902	768,334	772,811	790,310	841,944	1,008,013
378,440	371,677	365,243	345,480	376,474	355,690
64,832	165,018	198,685	97,791	85,294	74,458
744,341	561,564	533,399	532,338	521,455	404,773
650,113	497,937	397,197	306,034	202,527	123,088
102	1,313	6,747	55,662	99,595	50,268
-	-	-	-	-	39,703
47,051	43,201	109,080	95,706	104,674	99,863
<u>3,518,212</u>	<u>3,261,385</u>	<u>3,303,027</u>	<u>3,476,780</u>	<u>4,146,926</u>	<u>4,131,602</u>
-	-	-	-	261,829 ¹	196,780
-	-	-	-	204,417 ²	186,967
886,252	850,674	760,351	650,840	321,313	344,117
-	-	-	-	1,717,893 ²	1,669,315
-	-	-	-	344,490 ²	1,144,494
1,954,582	2,035,209	1,966,425	2,034,194	-	-
351,090	429,314	285,412	249,487	176,260	120,459
-	84,407	84,988	194,151	119,356	108,779
-	-	-	-	-	-
163,922	164,016	146,377	226,117	234,363	158,790
82,852	83,786	71,118	185,223	175,740	169,631
-	-	145,434	-	-	-
273,682	1,276,272	574,795	539,033	747,914	562,701
<u>3,712,380</u>	<u>4,923,678</u>	<u>4,034,900</u>	<u>4,079,045</u>	<u>4,303,575</u>	<u>4,662,033</u>
(194,168)	(1,662,293)	(731,873)	(602,265)	(156,649)	(530,431)
199,752	-	39,631	344	18,200	13,450
(162,552)	-	(53,525)	(344)	(18,200)	(13,450)
7,000	-	-	21,729	15,700	17,260
-	-	-	93,699	-	499,157
-	-	3,190,000	-	-	-
-	-	221,790	-	-	-
-	-	(291,698)	-	-	-
<u>44,200</u>	<u>-</u>	<u>3,106,198</u>	<u>115,428</u>	<u>15,700</u>	<u>516,417</u>
<u>\$ (149,968)</u>	<u>\$ (1,662,293)</u>	<u>\$ 2,374,325</u>	<u>\$ (486,837)</u>	<u>\$ (140,949)</u>	<u>\$ (14,014)</u>
7.73%	7.29%	11.72%	13.15%	13.04%	8.71%

City of Dalworthington Gardens, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Tax Year	Fiscal Year	Real Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2010	2011	\$ 316,106,959	\$ 15,922,755	\$ 26,043,535	305,986,179	\$ 0.262739
2011	2012	316,564,624	28,065,054	24,955,666	319,674,012	0.262739
2012	2013	319,867,719	37,821,284	26,055,073	331,633,930	0.262739
2013	2014	323,390,167	34,280,285	28,409,169	329,261,283	0.262739
2014	2015	328,808,531	31,625,059	29,218,745	331,214,845	0.262739
2015	2016	328,842,354	42,424,789	29,842,333	341,424,810	0.253670
2016	2017	352,186,109	33,871,005	34,961,026	351,096,088	0.273979
2017	2018	369,269,881	31,173,880	38,700,845	361,742,916	0.374379
2018	2019	382,181,474	32,193,757	44,515,540	369,859,691	0.580000
2019	2020	409,861,360	31,093,796	52,036,145	388,919,011	0.580000

Note: Tax rates per \$100 of assessed valuation.
 Source: City of Dalworthington Gardens Budget Document.
 Tarrant Appraisal District Tax Roll Summary Reports

City of Dalworthington Gardens, Texas

WATER UTILITY REVENUE AND CONSUMPTION

Last Nine Fiscal Years

<u>Fiscal Year</u>	<u>Billed Revenue</u>	<u>Bill Consumption Gallons '000</u>	<u>Rate per Gallon</u>	<u>Average Monthly Customers</u>
2012	\$ 795,559	223,068	\$ 3.57	1,025
2013	757,778	206,509	3.67	1,029
2014	876,487	206,987	4.23	1,035
2015	729,098	186,962	3.90	1,039
2016	761,456	179,592	4.24	1,045
2017	927,123	181,183	5.12	1,052
2018	1,051,017	209,225	5.02	1,058
2019	896,685	160,311	5.59	1,058
2020	1,119,895	197,380	5.67	1,064

Note: Years will continue to be added until 10 years of comparison is listed, information prior to 2012 not available

Data based on monthly billings, excluding yearend accruals

Volume rate provides 1-2000 gallons included in minimum charge

Source: City Billing System

City of Dalworthington Gardens, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

Fiscal Year	City Direct Rates			Overlapping Rates				Total Direct and Overlapping Rates
	Operating & Maintenance	Interest & Sinking	Total Direct Rate	Arlington Independent School District	Tarrant County	Tarrant County College District	Tarrant County Hospital District	
2011	\$ 0.208819	\$ 0.053920	\$ 0.262739	\$ 1.335000	\$ 0.264000	\$ 0.137640	\$ 0.227897	\$ 2.227276
2012	0.213324	0.049415	0.262739	1.301000	0.264000	0.148970	0.227897	2.204606
2013	0.213324	0.049415	0.262739	1.301000	0.264000	0.148970	0.227897	2.204606
2014	0.212133	0.050606	0.262739	1.292170	0.264000	0.149500	0.227897	2.196306
2015	0.205490	0.057249	0.262739	1.292170	0.264000	0.149500	0.227897	2.196306
2016	0.200492	0.053178	0.253670	1.412952	0.264000	0.149500	0.227897	2.308019
2017	0.237827	0.036152	0.273979	1.390080	0.254000	0.144730	0.227897	2.290686
2018	0.287827	0.086552	0.374379	1.368670	0.244000	0.140060	0.224429	2.351538
2019	0.487983	0.092017	0.580000	1.368670	0.234000	0.136070	0.224429	2.543169
2020	0.487983	0.092017	0.580000	1.298670	0.234000	0.130170	0.224429	2.467269

Notes: Tax rates per \$100 of assessed valuation.

Rate are presented by Fiscal Year, which is (1) year ahead of the Tax Year

Source: Tarrant Appraisal District

City of Dalworthington Gardens, Texas

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Tax Payer	2020			2011		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
DFW Midstream Services LLC	\$ 7,401,626	1	1.90%	\$		
Arlington Classics Academy	5,923,680	2	1.52%			
HRE Garden Town Center LLC	5,211,723	3	1.34%			
McAndrew James F ETUX Kelly	2,929,200	4	0.75%	2,482,814	3	0.81%
XTO Energy Inc	2,768,700	5	0.71%			
Quiktrip Corporation	2,542,623	6	0.65%	2,527,154	1	0.83%
Randal Hospitality LLC	2,241,518	7	0.58%			
Prosperity Bank	2,000,000	8	0.51%			
Riddle Timothy W	1,682,374	9	0.43%			
Atmos Energy/Mid Tex Division	1,561,220	10	0.40%			
Martin, Kenyon		n/a	-	2,500,000	2	0.82%
The Bank of Arlington		n/a	-	2,096,653	4	0.69%
Froeschke, Harry ETUX Robin	-	n/a	-	1,840,600	5	0.60%
Frazier, Dick ETUX Debbie	-	n/a	-	1,629,700	6	0.53%
Parson Family Trust	-	n/a	-	1,500,000	7	0.49%
Stretch, Robert G	-	n/a	-	1,450,000	8	0.47%
A Acosta	-	n/a	-	1,365,000	9	0.45%
Ahmed, M Basheer ETUX Shakila	-	n/a	-	1,299,600	10	0.42%
Sub-Total	\$ 34,262,664		8.8%	\$ 18,691,521		6.1%
Remaining Roll	354,656,347		91.2%	287,294,658		93.9%
Total Assessed Valuation	\$ 388,919,011		100.0%	\$ 305,986,179		100.0%

Source: Tax Office.

Note: Property is assessed as of January 1 and certified to the City by July 25 for taxable values. Information is based on City fiscal year, which is one year ahead of tax year.

City of Dalworthington Gardens, Texas
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Years

Fiscal Year Ended September 30,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding As of 9/30/20
		Amount Collected	Percentage of Levy		Amount Collected	Percentage of Levy	
1986-2010	\$	\$		\$	\$		\$ 10,474
2011	787,001	779,731	99.1%	6,652	786,383	99.9%	618
2012	823,235	818,566	99.4%	2,891	821,457	99.8%	1,778
2013	853,715	839,284	98.3%	12,364	851,648	99.8%	2,067
2014	847,102	833,325	98.4%	7,895	841,220	99.3%	5,881
2015	850,853	841,492	98.9%	7,512	849,004	99.8%	1,849
2016	848,493	842,969	99.3%	3,293	846,262	99.7%	2,230
2017	925,241	913,546	98.7%	9,440	922,986	99.8%	2,255
2018	1,244,972	1,237,049	99.4%	3,590	1,240,639	99.7%	4,334
2019	1,892,980	1,877,086	99.2%	5,071	1,882,757	99.5%	10,823
2020	1,984,724	1,961,271	98.8%	(0)	1,961,271	98.8%	23,453
							\$ 65,763

Source: Tarrant Appraisal District
City's Finance Department

City of Dalworthington Gardens, Texas

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	Property Tax	Sales & Use Tax	Franchise Tax	Total
2011	\$ 791,465	\$ 698,070	\$ 246,703	\$ 1,736,238
2012	831,380	781,686	375,051	1,988,117
2013	845,639	634,983	369,432	1,850,053
2014	838,890	730,403	397,735	1,967,027
2015	848,431	789,249	374,093	2,011,772
2016	852,341	772,919	367,094	1,992,354
2017	919,864	778,409	359,645	2,057,917
2018	1,253,458	795,177	340,612	2,389,247
2019	1,914,962	847,533	370,884	3,133,379
2020	1,975,746	1,008,013	355,690	3,339,448
Percent Change				
2011-2020	149.6%	44.4%	44.2%	92.3%

Source: City's Finance Department

City of Dalworthington Gardens, Texas

SALES TAX COLLECTIONS BY FUND

Last Ten Years

(Modified Accrual Basis of Accounting)

	2011	2012	2013	2014
General	\$ 355,957	\$ 396,657	\$ 323,801	\$ 371,390
Street Improvement	-	-	-	-
Total Primary Government	355,957	396,657	323,801	371,390
Component Units:				
Park and Recreation Facility Development Corporation	176,103	196,895	160,506	183,778
Crime Control and Prevention District	166,009	188,134	150,675	175,235
Total Sales Tax Collections	\$ 698,070	\$ 781,686	\$ 634,983	\$ 730,403

Note: Beginning FY 2019, half cent sales tax was reduced from the Park & Recreation Facility Development Corporation and was used to setup a new Street Improvement Fund.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 400,574	\$ 392,561	\$ 396,127	\$ 404,027	\$ 429,916	\$ 506,785
-	-	-	-	105,706	125,517
<u>400,574</u>	<u>392,561</u>	<u>396,127</u>	<u>404,027</u>	<u>535,622</u>	<u>632,301</u>
198,094	193,953	194,895	199,320	105,706	125,517
190,581	186,405	187,387	191,830	206,185	250,195
<u><u>\$ 789,249</u></u>	<u><u>\$ 772,919</u></u>	<u><u>\$ 778,409</u></u>	<u><u>\$ 795,177</u></u>	<u><u>\$ 847,513</u></u>	<u><u>\$ 1,008,013</u></u>

City of Dalworthington Gardens, Texas

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental activities:				
General Obligation Bonds	\$ 455,000	425,000	395,000	360,000
Certificates of Obligation	945,000	890,000	835,000	1,755,000
Premiums	-	-	-	80,692
Discounts	-	-	-	-
Capital Leases	-	-	-	-
Business-type activities:				
Capital Leases	-	-	-	-
Total primary government	<u>\$ 1,400,000</u>	<u>\$ 1,315,000</u>	<u>\$ 1,230,000</u>	<u>\$ 2,195,692</u>
Percentage of personal income (1)	16.08%	12.03%	10.61%	18.96%
Per capita (1)	\$ 619	\$ 579	\$ 537	\$ 951

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Personal income and population data is disclosed in statistical section.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
325,000	285,000	\$ 3,190,000	\$ 3,120,000	\$ 3,045,000	\$ 2,965,000
1,710,000	1,660,000	1,590,000	1,535,000	1,480,000	1,425,000
76,657	72,622	290,377	277,471	264,565	251,660
-	-	-	-	-	-
310,536	236,520	160,143	152,725	48,362	523,728
-	-	-	-	-	422,714
<u>\$ 2,422,193</u>	<u>\$ 2,254,142</u>	<u>\$ 5,230,520</u>	<u>\$ 5,085,196</u>	<u>\$ 4,837,927</u>	<u>\$ 5,588,102</u>
20.51%	17.37%	42.01%	44.46%	44.23%	51.09%
\$ 1,044	\$ 972	\$ 2,245	\$ 2,182	\$ 2,076	\$ 2,398

City of Dalworthington Gardens, Texas

RATIO OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Years

	2011	2012	2013	2014
NET TAXABLE ASSESSED VALUE				
All property	\$ 305,986,179	\$ 319,674,012	\$ 331,633,930	\$ 329,261,283
NET BONDED DEBT (1)				
Gross bonded debt	1,400,000	1,315,000	1,230,000	2,195,692
Less debt service funds	(13,854)	(34,109)	(57,366)	(74,119)
Net Bonded Debt	\$ 1,386,146	\$ 1,280,891	\$ 1,172,634	\$ 2,121,573
RATIO OF NET BONDED DEBT TO ASSESSED VALUE	0.45%	0.40%	0.35%	0.64%
POPULATION	2,260	2,270	2,290	2,310
NET BONDED DEBT PER CAPITA	\$ 613	\$ 564	\$ 512	\$ 918

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 331,214,845	\$ 341,424,810	\$ 351,096,088	\$ 361,742,916	\$ 369,859,691	\$ 388,919,011
2,111,657	2,017,622	5,070,377	4,932,471	4,789,565	4,641,660
(94,381)	(108,424)	(85,711)	(72,352)	(75,475)	(86,046)
<u>\$ 2,017,276</u>	<u>\$ 1,909,198</u>	<u>\$ 4,984,666</u>	<u>\$ 4,860,119</u>	<u>\$ 4,714,090</u>	<u>\$ 4,555,614</u>
0.61%	0.56%	1.42%	1.34%	1.27%	1.17%
2,320	2,320	2,330	2,330	2,330	2,330
\$ 870	\$ 823	\$ 2,139	\$ 2,086	\$ 2,023	\$ 1,955

City of Dalworthington Gardens, Texas
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
September 30, 2020

<u>Governmental Unit</u>	<u>Net Bonded Debt Outstanding</u>	<u>Estimated Percentage Applicable</u> *	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Arlington Independent School District	\$ 978,886,926	1.17%	\$ 11,452,977
Tarrant County	240,445,000	0.20%	480,890
Tarrant County College District	264,175,000	0.20%	528,350
Tarrant County Hospital District	16,135,000	0.20%	32,270
Subtotal, overlapping debt			<u>12,494,487</u>
City direct debt			<u>4,390,000</u>
Total direct and overlapping debt			<u><u>\$ 16,884,487</u></u>

Sources: Municipal Advisory Council of Texas

Notes: Overlapping governments are those below the state level that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Dalworthington Gardens. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

* **Methodology for Deriving Overlapping Percentages :**

- 1) Determine the estimated shared assessed valuation of taxable property within both the Overlapping Taxing Body(s) and the City
- 2) Divide that shared value by the total assessed value of taxable property within the overlapping taxing body.

City of Dalworthington Gardens, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Year	Estimated Population	Median Household Income	Per Capita Personal Income	Unemployment Rate
				<u>Tarrant County</u>
2011	2,260	\$ 87,067	57,648	7.6%
2012	2,270	\$ 109,318	62,009	6.2%
2013	2,290	\$ 115,972	60,489	5.9%
2014	2,310	\$ 115,809	56,756	4.9%
2015	2,320	\$ 118,125	56,303	4.1%
2016	2,320	\$ 129,750	59,064	4.2%
2017	2,330	\$ 124,500	56,687	3.5%
2018	2,330	\$ 114,375	60,335	3.4%
2019	2,330	\$ 109,375	64,040	3.2%
2020	2,330	\$ 109,375	64,040	7.7%

Note: Census data for 2020 will not be available until after March 31, 2021; therefore the per capita and median income estimates for 2019 data are used in the interim.
 NTCOG population data for 2020 is not available, therefore 2019 data is used.

City of Dalworthington Gardens is served by the Arlington ISD

Sources: Population provided by the North Texas Council of Governments (NTCOG)
 Per Capita Income provided by the US Census Bureau
 Unemployment information provided by the data.bls.gov

City of Dalworthington Gardens, Texas

PRINCIPAL EMPLOYERS

Current Fiscal Year

Employer	2020		
	Employees	Rank	Percentage of Total County Employment
Horizon Plumbing	120	1	7.46%
Beez Construction	75	2	4.66%
Arlington Classic Academy Primary Campus	60	3	3.73%
Campo Verde	49	4	3.05%
Arlington Classic Academy Intermediate Campus	47	4	2.92%
GBM Maintenance Co.	40	6	2.49%
Metro Mobile Electronics LLC	38	7	2.36%
The Montessori Academy	36	8	2.24%
Green's Produce & Plant	35	9	2.18%
Infection Control/Germ Blast	30	10	1.87%
Total	530		32.96%

Note: This table requires the previous ninth year; However, this is the first year of the CAFR and this information was not kept historically. The City will provide previous years in future CAFR's until we obtain the ninth year.

Source: Top ten employers and employee count provided by City surveying individual businesses.

City of Dalworthington Gardens, Texas

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION/PROGRAM

September 30, 2020

Function/Program	2017	2018	2019	2020
General government	4.90	3.80	2.00	1.50
Community Development			2.00	2.00
Public safety	22.60	23.80	24.00	19.50
Public works	1.80	1.65	0.50	1.00
Park and recreation	-	0.50	0.50	0.40
Water and sewer	3.70	4.25	3.50	4.10
Total	<u>33.00</u>	<u>34.00</u>	<u>32.50</u>	<u>28.50</u>

Sources: Various City departments.

Years will continue to be added until 10 years of comparison is listed, information prior to 2017 not available

City of Dalworthington Gardens, Texas

OPERATING INDICATORS BY FUNCTION/PROGRAM

September 30, 2020

Function/Program	2020
Community Development	
Alarm System Permits	14
Building Permits Issued	44
Certificates of Occupancy Issued	39
Fire Alarm/Suppression Permits Issued	14
Heating/AC Permits Issued	19
Plumbing Permits Issued	45
Roof Permits Issued	12
Other various Permits Issued	124
Public safety	
Police	
Police Calls for Service	6,264
EMS Calls for Service	125
Arrests	155
Community Policing Calls	5,412
Traffic Enforcement	6,305
Fire	
Fire Calls for Service	130
Inspections	78
Public works	
# of employees	3
Hours worked per function:	
Administrative	1,260
Animal Control	126
Building Maintenance	550
Park Maintenance	257
Sewer/Water Maintenance	1,195
Street Maintenance (outside of full reconstruction)	290
Construction and Permit Oversight	842
Water and Sewer	
Number of water customers	1,072
Number of sewer connections	990
Number of solid waste customers	885
Annual water consumption (thousands of gallons)	214,234
Annual sewer usage (thousands of gallons)	94,963

Sources: Various City departments.

Ten years of data is unavailable

City of Dalworthington Gardens, Texas

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Function/Program	2020
Public safety	
Police stations	1
Police patrol units	6
Police admin units	5
Fire engine units	2
Fire admin units	1
Fire stations	1
Public works	
Streets (miles)	19
Streetlights	170
Manholes	289
Drainage Ditches (miles)	11
Park and recreational	
Parks	1
Parks (acres)	39
Playground	1
Baseball/Softball field	1
Soccer field	1
Water and sewer	
Water mains (miles)	23
Sanitary sewers (miles)	22
Water storage facilities	2
Fire hydrants	192
Water meters	1,075

Sources: Various City departments.

Ten years of data is unavailable

City of Dalworthington Gardens, Texas

WATER LOSS RATIO

Last Nine Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Production Gallons '000	272,865	275,889	272,337	277,738
Billed and unbilled consumption '000	<u>223,941</u>	<u>207,454</u>	<u>207,820</u>	<u>188,189</u>
Water loss ratio	<u>17.9%</u>	<u>24.8%</u>	<u>23.7%</u>	<u>32.2%</u>

Note: Years will continue to be added until 10 years of comparison is listed, information prior to 2011 not available

Source: City Operational Reports

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
277,283	235,779	231,796	181,637	214,234
184,955	187,415	212,858	163,391	199,695
<u>33.3%</u>	<u>20.5%</u>	<u>8.2%</u>	<u>10.0%</u>	<u>6.8%</u>

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**City Council
Staff Agenda Report**

Agenda Item: 8b.

Agenda Subject: Conduct a public hearing to receive citizen input for the proposed 47th Year Community Development Block Grant.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial Stability <input checked="" type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence
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Background Information: Council approved the 47th Year CDBG project at the December 17, 2020 Council Meeting. The project approved was for the reconstruction of Ambassador Row from Chase Court to Roman Court. Staff has submitted the application for the grant.

Part of the process for grant consideration is to solicit and show support from citizens for the chosen project. Thus, the reason for tonight’s public hearing. Typically, comment cards are handed out at the meeting, but in today’s virtual world, staff will be putting specific comments in the minutes to show support. Citizens are encouraged to provide verbal support as well.

Recommended Action/Motion: Each council member should speak during the public hearing to show support for the project as well as fill out a comment card provided by the city secretary. No action needed.

Attachments: Legal Notice

COMMERCIAL RECORDER PROOF

EMAIL ADDRESS: recorder@flash.net

Deadline for submitting legal notices is 11:00 (am) the business day before

PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

PUBLIC NOTICE

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PUBLIC HEARING

Notice is hereby given that the City of Dalworthington Gardens City Council will hold a public hearing on March 18, 2021 at 7:00 p.m. The purpose of the hearing is to obtain citizen input for the proposed 47th Year Community Development Block Grant project for the City. The proposed project includes the reconstruction of north Ambassador Row from Chase Court to Roman Court, as well as the reconstruction of the water facilities in this area.

While public meetings are typically held in the Council Chambers, 2600 Roosevelt Drive, DWG, TX 76016, there will be no public access at this location for this meeting. The meetings will be held by telephone in order to slow the spread of COVID-19. Those who wish to attend the meeting by telephone should contact the City Administrator at 682-330-7418.

2-26

**City Council
Staff Agenda Report**

Agenda Item: 8c.

Agenda Subject: Discussion and possible action on a General Fund revenue review for FY 2020-2021.		
Meeting Date: March 18, 2021	Financial Considerations: Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Strategic Vision Pillar: <input checked="" type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input checked="" type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information: The purpose of this item is to discuss areas of the current FY 2020-2021 budget where there may be shortfalls. Staff is presenting the general fund revenue account only with a few changes and the total current revenue shortfall. Staff will be discussing plans with council for fines, fees, warrants, and jail activities, and other areas of General Fund revenue council would like to discuss.

Recommended Action/Motion: Only discussion is suggested at this time. If council agrees with what is presented, staff can bring back the adopting ordinance at the next meeting.

Attachments: General Fund Revenue Spreadsheet (one page)

FY 20/21 General Fund Revenue Budget Review

Account Number	Acct Description	Expense(Revenue)	General Fund	Explanation	
4005	Taxes: Property Prior Years	(Revenue)	(18,000.00)	Collections to date are \$20,747 with a budget of \$3000	
4010	Taxes: Penalty & Interest	(Revenue)	(2,000.00)	Collections to date are \$6,872 with a budget of \$5,000	
4025	Taxes: City Sales & Use Taxes	(Revenue)	(21,000.00)	Collections thru 3/21 are \$258,244, which is 54.44%. This adjust will get us to 52%, which is 2% above the mid-year 50% threshold	
4050	Taxes: Franchise Electric	(Revenue)	45,000.00	True-up to actual	
4105	Permits: Signs	(Revenue)	(8,000.00)	True-up to actual, could increase if we receive more sign permits this year	
4111	Permits: Liquor	(Revenue)	(1,000.00)	True-up to actual	
4200	Municipal Court:Fines	(Revenue)	35,000.00	see assumption method explained below	
4205	Municipal Court:Fees-Warrant	(Revenue)	17,000.00		
4210	Municipal Court:Arrest Fees	(Revenue)	3,000.00		
4215	Municipal Court:Fines-Traffic	(Revenue)	200.00		
4216	Municipal Court:CJFC Civil	(Revenue)	1,000.00		
4218	Municipal Court:JFCI Judicial	(Revenue)	1,000.00		
4219	Municipal Court:TLFTA3 City Fee	(Revenue)	1,000.00		
4240	Municipal Ct:Fees-Admin	(Revenue)	30,000.00		
4250	Municipal Ct:Fees-JuvCaseoff	(Revenue)	6,000.00		
4255	Municipal Ct:TruancyPrecentio	(Revenue)	(1,000.00)		
4290	Wrecker Fees	(Revenue)	3,000.00		
4460	Chrg for Serv:Board of Adjust	(Revenue)	500.00		Assumption will not receive this year
4461	Shop DWG Website Adv Fees	(Revenue)	500.00		Assumption will not receive till next year
4800	Other Rev:Interest Investment	(Revenue)	8,000.00		Interest rates fell after budget prepared
4887	Other Rev:Grant CARES Act	(Revenue)	(13,325.00)		True-up to actual, this offsets expense increases
4890	Other Rev:Miscellaneous	(Revenue)	(500.00)		True-up to actual
4898	Other Rev:TC911 Reimbursement	(Revenue)	(5,000.00)	Per GP, this grant will be received this year	
TOTAL REVENUE SHORTFALL			<u>81,375.00</u>		

Notes:

Increase in Revenue budget is a "negative", decrease in revenue is a positive

Increase in Expense budget is a "positive", decrease in expense is a negative

Municipal Court Assumptions: Took 5 month deficit and added amount to yield 41.67% plus another 5% of budget assuming we are going to get back on track with court processes

**City Council
Staff Agenda Report**

Agenda Item: 8d.

Agenda Subject: Discussion and possible action to select a contractor for Project #2021-01, street crack sealing.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: \$40,000 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial Stability <input checked="" type="checkbox"/> Appearance of City <input type="checkbox"/> Operations Excellence <input checked="" type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence
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Background Information: Notice was published soliciting bids for crack sealing with a due date of March 2, 2021 at 2 p.m. The bid packet used a linear foot amount of 50,000 for continuity of bids and to reflect approximate total cost. The city received six bids for this project by the due date and time, and one bid that was late. The late bid is not included in the tabulation. Based on the bids received, staff believes Four B Paving provides the best value to the city for this project.

Recommended Action/Motion: Motion to select Four B Paving for Project #2021-01, street crack sealing, using the budgeted amount of \$40,000.

Attachments: Bid Tabulation

**City Council
Staff Agenda Report**

Agenda Item: 8e.

Agenda Subject: Discussion and possible action on Chapter 312 and/or Chapter 380 economic development incentives.

Meeting Date:	Financial Considerations:	Strategic Vision Pillar:
March 18, 2021	Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input checked="" type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information: Council held a work session on March 2, 2021 to discuss economic development incentives. Council discussed both Chapter 312 and Chapter 380 incentives. Council may recall that the first step in even offering Chapter 312 incentives, the council must first adopt a resolution stating the intent to consider tax abatements in general. This resolution is not specific to any develop but it allows the council to enter into agreements for specific developments at a later date. Both the training material for the March 2 work session and a basic Chapter 312 resolution are in your packet for consideration. Council may recall the processes differ between the two types of incentives. Chapter 380 agreements can include multiple types to include ad valorem tax incentives. The council may or may not be ready to take any action at this meeting, but staff is providing the documentation in case council is ready.

Recommended Action/Motion: Action may not be necessary, but this item allows for discussion of both Chapter 312 and Chapter 380 incentives and action to adopt a basic Chapter 312 resolution, which is the first step to even allowing any Chapter 312 tax abatement incentives.

**Attachments: Training Material
Resolution**

Economic Development Incentives in Dalworthington Gardens

Texas law offers a wide array of vehicles to allow cities to provide incentives and spend public funds to attract desirable business prospects and development. The city is presented with a proposed desirable development, and has expressed interest in tax abatement under Chapter 312 of the Tax Code, and 380 type agreement options, so this presentation will focus initially on those, but will also touch on the availability of Type 4B economic development funds, and I will mention other “buckets” you can access to create funds for economic development.

Tax Abatement

Tax abatement is often used to attract new industry or commercial business. The authority to engage in tax abatement is found in Chapter 312 of the Texas Tax Code. Once the detailed steps are followed, including making certain findings and conducting public hearings, a city is authorized to exempt from taxation:

- ❖ Up to 100% of the increased value of the real property; and/or
- ❖ The value of business personal property not located on the property prior to execution of the agreement;
- ❖ For a period not to exceed 10 years.

The agreement can be to abate the value for new construction or to provide for repair or improvements to existing structures. The abatement is only for “added value.” When a city enters into a tax agreement a “base” value is established as the value of the property on the date of the agreement is executed. For raw land, the value is the TAD appraisal of the raw land. An abatement may be granted for only for the value of the improvements excluding the raw land, or the abatement could include the increase value of the land as well as the improvements. For improvements or repairs to property with existing improvements, the base value can be the TAD valuation or the parties can agree on a reasonable base value.

Once the required steps are accomplished and the tax abatement is in place, the appraisal district administers the abatement. The actual tax owed by the property owner, or in some instances the leaseholder, is reduced for the period of abatement. The steps are as follows:

Step 1. Each taxing unit that wants to consider tax abatement proposals must adopt a resolution indicating its intent to participate in tax abatement.

- ❖ Adopted only once by resolution.
- ❖ Can be a mere statement to consider and possibly approve tax abatement applications.

Step 2. The city must adopt “guidelines and criteria” for a tax abatement by resolution.

- ❖ Effective for two years.
- ❖ Must hold a public hearing prior to adoption, renewal, or amendment.
- ❖ Some are very detailed and some contain only general requirements.
- ❖ They must contain a statement that the tax abatement is available to both new facilities and for the expansion and modernization of existing facilities.
- ❖ Adoption of guidelines and criteria do not limit a city council’s discretion to choose whether to enter into any particular tax abatement agreement.
- ❖ Amendment takes a favorable vote of ¾’s of the council.

Step 3. Reinvestment Zone.

- ❖ After holding a public hearing and giving notice, the city must establish a reinvestment zone by ordinance.
- ❖ The zone may be just the footprint of the development (preferred) or a larger area.
 - If several developments are in one reinvestment zone, certain terms must be identical.
- ❖ Public hearing must be held seven days after:
 - Publication in a newspaper of general circulation; and
 - Written notice to presiding officers of each other taxing unit with taxing jurisdiction over the property.
- ❖ Findings by the city council.
 - First, that the improvements sought are feasible, practical, would benefit the zone, and would benefit the zone after the expiration of the agreement; and
 - Second, that the creation of the zone meets one of the six criteria listed in the Act.
- ❖ The reinvestment zone expires after five years, but the expiration does not affect the validity of any agreement.

Step 4. Tax Abatement Agreement.

- ❖ *Notice.* At least seven days before a city grants a tax abatement, notice must be sent to each taxing jurisdiction along with a copy of the proposed agreement.
- ❖ The agreement may exempt from taxation all or part of the increase in real property for each year of the agreement.
- ❖ It may not exceed ten years, but it may be phased, or the initial term of abatement delayed, so long as no portion of the subject property has more than ten years abated taxes.
- ❖ It must require the property owner to make specific improvements.
- ❖ It may require the developer to meet benchmarks and withhold the abatement if benchmarks are not met.

- ❖ The abatement may not include existing value of the property, or personal property located on the property before the agreement.
- ❖ The agreement must be adopted at a regularly scheduled meeting, and must contain certain terms specified by the Act.
 - Kind and location of all improvements.
 - Provide access to authorized inspection by the city.
 - Limit the use consistent with city development goals.
 - Provide for recapture in the event of breach.
 - Require the property owner to certify compliance.
 - Allow the city to amend or terminate in the event of breach.

Step 5. Other taxing units except ISDs may agree to enter into an abatement agreement under the same terms or different terms.

380 Agreements

Chapter 380 of the Texas Local Government Code provides a wide grant of authority to make expenditures from the general fund to provide assistance for economic development. It reads in part:

Sec. 380.001. ECONOMIC DEVELOPMENT PROGRAMS.

(a) The governing body of a municipality may establish and provide for the administration of one or more programs, including programs for making loans and grants of public money and providing personnel and services of the municipality, to promote state or local economic development and to stimulate business and commercial activity in the municipality. For purposes of this subsection, a municipality includes an area that:

- (1) has been annexed by the municipality for limited purposes;
or
- (2) is in the extraterritorial jurisdiction of the municipality.

The general rule found in Article III, §52(a) of the Texas Constitution is that a city may not make a grant of public funds or lend credit to a private individual or corporation. Public money must be spent for public purposes. In 1987 the constitution was amended to add Article II, 52-a which authorizes:

...the making of loans and grants of public money ... for the public purposes of development and diversification of the economy of the state, the elimination of unemployment or underemployment in the state ... or the development or expansion of transportation or commerce in the state.

Thereby making expenditures for economic development a “public purpose” and authorizing the legislature to enact Chapter 380.

Chapter 380 has been used to provide a myriad of incentives from lump sum grants, “rebate” of sales tax and ad valorem taxes, waiver of building permit fees and loans. Unlike tax abatement, while there are no statutory rules that must be adhered to, there certain requirements and safeguards.

Program. Chapter 380 requires a city to “establish a program” to implement the incentive. The program can be similar to the guidelines and criteria required for tax abatement, or more commonly it can be a program created by the city council in the agreement. For example:

A program is hereby established to bring a hotel to Dalworthington Gardens.
The terms of this agreement shall implement the program.

Agreement. There should be an agreement clearly setting forth and safeguarding the public purpose. The agreement should outline the steps the business will be obligated to perform and establish benchmarks. For example:

1. Purchase Property no later than _____;
2. Commence construction of the Facility no later than _____ and receive a certificate of occupancy no later than _____;
3. Expend no less than \$_____ on the Facility by _____;
4. Construct the Facility to substantially conform with the design standards set forth in Exhibit ____;
5. Operate and remain in business for a period of ___ years after the Effective Date of the Agreement; or
6. Retain a value established by TAD of no less than \$_____ for the term of the Agreement.

Type of Incentives.

- ❖ Sales Tax; “Rebate”. If the city does not have up front money to incentivize a development, the agreement can provide for a “payment equal to” a percentage of the sales tax generated by the development. It can be a payment made to incentivize location in the city, or can be a reimbursement for requirement enhanced improvements. Only sales tax attributable to the general fund may be used.
- ❖ Ad Valorem Tax. Ad valorem taxes are also subject of 380 agreements, but should be used more cautiously and not as a substitute for following Chapter 312. A payment can be made after the taxes are received “in the amount” of a percentage of the ad valorem taxes paid. Payments cannot be made for delinquent taxes. Unlike a formal tax abatement, the program is not administered by the appraisal district.
- ❖ Real Property. Although it is the subject of some debate, in my opinion the city can include real property owned by the city in some instances. We have

included conveyance of real property at no charge or reduced price as an incentive to bring desired business or industry to a city. It will depend what the city uses the property for and how it acquired it. For example, you cannot sell or donate city parks or city hall without an election. Property acquired through tax foreclosure must be disposed of in accordance with the Tax Code. Property that is the subject of a 380 incentive must be sold according to a bidding process established by the legislature.

Type B Economic Development Corporation

I understand that Dalworthington Gardens has a Type B economic development corporation that utilizes its sales tax primarily for park improvements. No matter what the original ballot language, the EDC may expend funds for any project authorized by the Act. Section 505.160 of the Texas Local Government Code provides:

Sec. 505.160. ELECTION REQUIRED FOR PROJECT; PETITION.

(a) A Type B corporation may undertake a project under this chapter unless, not later than the 60th day after the date notice of the specific project or general type of project is first published, the governing body of the authorizing municipality receives a petition from more than 10 percent of the registered voters of the municipality requesting that an election be held before the specific project or general type of project is undertaken.

(b) The governing body of the authorizing municipality is not required to hold an election after the submission of a petition under Subsection (a) if the voters of the municipality have previously approved the undertaking of the specific project or general type of project:

- (1) at an election ordered for that purpose by the governing body of the municipality; or
- (2) in conjunction with another election required under this chapter.

Since Dalworthington Gardens has less than 20,000 in population, it can expend funds on a wide range of incentives to include land, buildings, equipment facilities, expenditures, tangible infrastructure, and improvements found by the board to promote new or expanded businesses.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY OF DALWORTHINGTON GARDENS, TEXAS, ELECTING TO BECOME ELIGIBLE TO PARTICIPATE IN TAX ABATEMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Dalworthington Gardens, Texas (“City”) is a Type A General Law Municipality located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, providing tax abatements for eligible and desirable businesses is a means of encouraging development and redevelopment in the City; and

WHEREAS, tax abatement is governed by Chapter 312 of the Texas Tax Code;

WHEREAS, Section 312.002 of the Tax Code requires that a city formally elect to be eligible to participate in tax abatement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF DALWORTHINGTON GARDENS, TEXAS, THAT:

Section 1.

The City of Dalworthington Gardens hereby elects to become eligible to participate in tax abatement as authorized by Chapter 312 of the Texas Tax Code in order to encourage economic development and redevelopment in the City.

Section 2.

This resolution shall be effective upon its adoption.

PASSED AND APPROVED this ____ day of _____, 2021.

**CITY OF DALWORTHINGTON
GARDENS, TEXAS**

Laura Bianco, Mayor

ATTEST:

Lola Hazel, City Secretary

**City Council
Staff Agenda Report**

Agenda Item: 8f.

Agenda Subject: Discussion and possible action regarding the City’s ordinance governing accessory structures.

Meeting Date:	Financial Considerations:	Strategic Vision Pillar:
March 18, 2021	Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information: Council Member Joe Kohn requested this item to be placed on the agenda. He would like to discuss the height requirement for accessory structures. Because the ordinance resides in the Zoning Ordinance, if council desires changes, staff will be required to take requested changes to the Planning and Zoning Commission first before council can take action to adopt. Public notices are required by state law.

Recommended Action/Motion:

IF ACTION DESIRED: Motion to direct staff to move forward with the required legal process for changes to the City’s Zoning Ordinance as follows: [name changes]

IF ACTION NOT DESIRED: Either take no action or move to deny making changes to the Zoning Ordinance requirements for accessory structures.

Attachments: Zoning Ordinance Sections for Accessory Structures

Sec. 14.02.092 Defined terms

Accessory storage structure. An accessory storage structure is an accessory structure that is less than 300 square feet, has no electricity, plumbing and no permanent foundation. An accessory storage structure may not be used for habitation.

Accessory structure. A subordinate use or building incident to and located on the lot occupied by the main use or structure. When a substantial part of the wall of an accessory structure is a part of the wall of the principal structure in a substantial manner, as by a roof, such accessory structure shall be deemed a part of the principal structure. Accessory structures are subject to applicable zoning district regulations.

(Ordinance 2020-02, sec. 1, adopted 2/20/20)

Sec. 14.02.124 Principal and accessory buildings and uses

- (a) No accessory structure or accessory storage structure may be used for dwelling purposes unless all or part of the structure also meets the requirements for an accessory dwelling.
- (b) An accessory dwelling may be used for storage.
- (c) Accessory dwellings shall comply with the following requirements:
 - (1) Accessory dwellings are permitted only in residential zoning districts.
 - (2) Accessory dwellings shall conform with the character of the principle structure as well as the city's design standards.
 - (3) Accessory dwellings shall comply with the same setback requirements as required for the principal structure.
 - (4) Accessory dwellings shall not be located in front of the principal structure unless there is more than 100 feet between the principal structure and the front lot line.
 - (5) Accessory dwellings shall be constructed on a permanent foundation.
 - (6) Accessory dwellings shall be constructed a minimum of 10 feet from the principal structure, and 10 feet from any other structure.
 - (7) Accessory dwellings shall not exceed the larger of 700 square feet of livable space or 25% of the total livable floor area of the principal structure.
 - (8) Replatting is not required prior to construction of an accessory dwelling.
 - (9) Cargo containers, in any form, shall not be used as accessory dwellings.
 - (10) Accessory dwellings must have a kitchen and at least one bathroom.
 - (11) A maximum of one accessory dwelling is permitted per principal dwelling.

- (d) The combined area of the principal structure, any accessory structure, and any other impervious surface shall not exceed the impervious coverage requirement as outlined in [section 14.02.171](#).
- (e) Utilities for an accessory structure shall be underground.
- (f) All accessory structures situated between ten (10) feet of the property line of adjacent residential property and the required yard for a principal dwelling shall not exceed 15 feet in height. All accessory structures situated within the required yard for a principal structure shall not exceed the maximum allowed height of the principal structure.
- (g) Neither a HUD-code manufactured home nor a mobile home may be used as an accessory structure.
- (h) In addition to those uses listed as accessory uses in the district regulations, the following are also accessory uses to appropriate principal uses:
- (1) Storage of goods used or produced by manufacturing activities on the premises occupied by such activities, when such storage is permitted by the district regulations.
 - (2) The production, processing, cleaning, servicing, altering, testing, repairing or storing of merchandise normally incidental to a retail service or business, when conducted by the person engaged in the principal use, when such activity is permitted by the district regulations.
 - (3) Off-street motor vehicle parking areas and loading facilities for the exclusive use of the owners, customers, clients and employees of the principal use.
 - (4) Swimming pools and tennis courts as part of single-family residences, when used by residents and their guests only.
 - (5) In multifamily residential developments: club rooms, clothes washing and drying facilities, swimming pools, sauna baths and other indoor and outdoor recreation facilities common to such developments, when such uses exist for the use and benefit of residents and their guests but not for the general public.
- (i) All permits required by the city for an accessory structure shall be obtained prior to construction.
- (j) All accessory structures shall be subordinate to and support the principal structure.
- (k) Accessory structures may include a private garage and similar uses; provided, that they may not be used for commercial purposes, and may be used for hobbies only in so far as such activities are not offensive by reason of odor, noise or manner of operation.
- (l) An accessory structure shall not occupy any portion of a required front or required side yard.
- (m) An accessory structure may occupy any portion of a required rear yard in a residential district other than the “MF” district, except as provided in [section 14.02.123\(d\)\(4\)](#) hereof. In the “MF” district, an accessory structure shall not occupy more than 50% of the minimum rear yard of a one-story principal structure, nor more than 40% of the minimum rear yard of a multi-story principal structure.
- (n) Accessory structures shall be maintained and kept in good repair and sound structural condition.

(o) Except as otherwise provided herein, an accessory structure that is less than or equal to 300 square feet in size and has no electricity or plumbing shall not be required to obtain a building permit, but shall meet all requirements of this article. An accessory structure that is greater than 300 square feet in size, or any size accessory structure that is in any way attached to the primary structure, shall be required to have a building permit, be inspected by the city, and meet the requirements of this article.

(p) Limitations on storage.

(1) Residential zoning districts:

(A) Cargo containers, cargo storage, and/or tractor trailer storage shall not be permitted in residential zoning districts.

(B) This does not include residential trailers.

(2) Commercial zoning districts:

(A) Cargo containers and/or cargo storage shall be permitted in commercial zoning districts provided any one business does not exceed three (3) cargo containers or cargo storage containers combined. Cargo containers and cargo storage containers shall be screened from public view.

(B) Non-registered travel and/or tractor trailers shall not be permitted in commercial zoning districts.

(3) Notwithstanding the above, temporary storage pods may be placed on any lot in residential zoning districts (but not blocking any portion of the right-of-way or sidewalk) for the purposes of loading or unloading furnishings or other goods for not more than sixty (60) days. In commercial districts, temporary storage pods are required to be removed once a certificate of occupancy has been issued.

(Ordinance 2020-02, sec. 2, adopted 2/20/20)

Sec. 14.02.171 General provisions

(a) Table of standards. The standards contained in the following table shall govern the height, area, yard and parking requirements of residential and permitted nonresidential uses in the residential districts.

TABLE 14.02.171

	Districts				
	SF		MF		GH
Regulations	Residential	Nonresidential	Residential	Nonresidential	
HEIGHT (max. in ft.)	35 (n-1)	45 (n-1)	35 (n-1)	45 (n-1)	35
AREA (n-2)					

Lot area (min. per dwelling unit in sq. ft.)		None		None	6000
Single-family	21780		21780		
Multifamily			7200		
Living area (min. per dwelling unit in sq. ft.)					
	1250		800		2000
LOT					
Width (min. in ft.)	80	None	60	None	50
Coverage, building (max. % of lot area)	25	25	40	40	50
Coverage, impervious surface (max. % of lot area)	40	40	40	40	70
YARDS (n-3) (min. in ft.)					
Front	50	50	25	25	15
Side - interior lot	25	25	5	–	5
Side - corner lot	35	35	15	15	15
Rear (n-4)	25	25	10	10	15
Rear - double frontage	35	35	20	20	–
PARKING (min. spaces per dwelling unit)	2	n-5	2.25	n-5	Garage-2 Guests-2
SPACE - Landscaped open space (min. % of lot area)	–	20	–	20	

Notes to table 14.02.171:

1. In addition to the minimum yard requirements contained herein, each side and rear yard shall be increased an additional foot for each foot (or fraction thereof) the structure exceeds 35 feet in height; provided, that in no event shall the height of a building exceed by ten (10) feet the maximum height prescribed for such structure and district in table 14.02.171.
2. Lot area shall be exclusive of the means of vehicular access thereto, whether by public or private street or other access easement or way. Lots of 14,500 square feet or more but less than 21,780 square feet created by plat or deed and recorded in the office of the county clerk of Tarrant County before April 13, 1981, the effective date of this amendment, shall not be deemed nonconforming as to lot area.

3. Any single-family residential lot which on February 18, 1991, was classified “SF-2,” shall not be deemed nonconforming as to front and side yards if the lot has a front yard of not less than 35 feet and side yards of not less than 15 feet each (25 feet, if a corner lot). Lots platted and zoned for residential use which are “panhandle” lots, as herein defined, shall comply with the provisions of this table or [section 14.02.171](#)(d), whichever is more restrictive.

4. Any single-family residence constructed on a lot which was created by plat or replat recorded in the office of the county clerk of Tarrant County before March 1, 2002, shall not be deemed nonconforming as to minimum rear yard if such yard is not less than 15 feet.

5. Nonresidential parking is regulated by [division 9](#) of this article.

(2005 Code, sec. 17.5.01)

(b) Parking.

(1) On any lot used for single-family residential purposes, there shall be provided two (2) covered vehicle parking spaces of not less than 180 square feet each, per dwelling unit.

(2) On any lot used for multifamily residential purposes, there shall be provided 2.25 covered vehicle parking spaces per dwelling unit, complying with the standards prescribed in [division 9](#) of this article.

(3) On any lot used for nonresidential purposes, parking and loading areas shall be provided complying with the standards of division 9 of this article.

(4) All nonresidential parking and loading areas shall be screened from adjacent residential property. Parking or loading in a required yard is prohibited.

(c) Special standards. Panhandle lots shall conform to the following minimum requirements:

(1) In calculating the lot area for the purpose of determining compliance with this section, including maximum building coverage and maximum impervious surface coverage, the area of the panhandle shall not be deemed a part of the lot.

(2) All minimum yards shall be thirty (30) feet.

(3) Maximum building coverage shall be 20%.

(4) Maximum impervious surface shall be 30%.

(5) No building, either primary or accessory, shall be located in either the panhandle or any required yard.

(Ordinance 2020-02, sec. 3, adopted 2/20/20)

Sec. 14.02.172 “SF” residential district

(a) Permitted uses. A building or premises in this district shall be used only for the following purposes:

- (1) One-family detached dwellings, other than mobile homes.
- (2) Parks, playgrounds, community centers, fire stations or other public safety buildings operated by or under the control of the city or other governmental authority.
- (3) Electric transmission towers and lines, gas transmission lines and metering stations, other local utility distribution lines, sewage pump stations, and water reservoirs, pump stations, wells and transmission lines.
- (4) Churches and rectories; and, public or parochial schools (without student housing).
- (5) Accessory buildings, as elsewhere herein regulated.
- (6) Customarily incidental uses.
- (7) Mobile food units are permitted under the following conditions:
 - (A) The property owner has requested the services of the mobile food unit.
 - (B) The mobile food unit may only provide goods and services to the property owner or the property owner's guests at the property owner's expense. No sales will be made to the general public.
 - (C) Mobile food units may not obstruct traffic movement, or impair visibility or safety to the site.
 - (D) Mobile food units must have a valid health permit and comply with chapter 228 of the Texas Administrative Code related to mobile food unit operations.

**City Council
Staff Agenda Report**

Agenda Item: 8g.

Agenda Subject: Discussion and possible action regarding the definition of ‘curved street’ in the City’s Code of Ordinances.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: Attorney costs to draft ordinance change, if desired</p> <p>Budgeted: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <p><input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence</p>
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Background Information: Council Member Stein requested this item be placed on the agenda. During the last plat review by council, there was a question as to the engineer’s interpretation and method for determining a “curved” street. The plat was for a lot located at 2915 Roosevelt Drive. Sections 10.02.183(E) and (G) were referenced in the engineering comments. The engineer stated the lot did not meet the requirements of (E), but based on (G), the plat met ordinance requirements (in addition to other requirements). Absent a definition for “curved street”, the engineer used his professional experience and both current and former methodology used for determining a curved street, to include interpretation of the original plat.

The purpose of this item is for council to discuss whether to add a definition of “curved street” to Chapter 10, Subdivision Ordinance.

Recommended Action/Motion:

Attachments: Section 10.02.183 of the Chapter 10 Ordinance

Sec. 10.02.183 Lots

The lot design of a neighborhood should provide for lots of adequate width and depth to provide open area and to eliminate overcrowding. Lots should be rectangular so far as practicable and should have the side lot lines at right angles to the streets on which the lot faces or radial to curved street lines.

(1) All lots shown on the plat shall comply with all regulations prescribed therefor in the zoning ordinance of the city relating to the zoning district in which said lots are located.

(2) Minimum lot sizes, single-family residential:

(A) Lots area minimums shall be as provided in the zoning ordinance of the city.

(B) Corner lots with a minimum required width should be at least 5 feet wider than the average interior lots in the block.

(C) Corner lots with a minimum required width siding on a major thoroughfare should be at least 15 feet wider than the average width of interior lots in the block.

(D) Lots facing or backing on a major thoroughfare shall be at least 10 feet deeper than average interior lot depth.

(E) Lot width shall be the average of the front and rear lot line dimensions.

(F) Minimum usable lot depths for lots backing on natural drainage easements shall be 70 feet between front lot line and drainage easement.

(G) Lots fronting on curved streets shall have a minimum lot width of 80 feet measured at the building line.

(3) A panhandle lot is a lot, other than a cul-de-sac lot, a portion of which is not of a buildable width. The following shall govern the platting of panhandle lots:

(A) No plat containing a panhandle lot will be approved unless there is no practical way, by reason of the dimensions of all of the contiguous property of the developer, that the property can be developed conventionally - i.e., with a standard minimum lot width.

(B) Panhandle lots shall not be permitted in nonresidential zoning districts.

(C) The minimum width of the panhandle shall be 25 feet.

(D) Access to the primary building on the lot shall be by means of all-weather surface meeting the minimum standards of [section 10.02.234](#) of this article.

(E) The all-weather access shall have a turning radius meeting the minimum standards of [section 10.02.225\(e\)\(4\)](#) of this article.

(2005 Code, sec. 16.1.37)

**City Council
Staff Agenda Report**

Agenda Item: 8h.

Agenda Subject: Discussion and possible action regarding upcoming P25 radio connectivity changes to the Fort Worth master site.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: \$1,120/mo. (see below for details)</p> <p>Budgeted: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <p><input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input type="checkbox"/> Operations Excellence <input checked="" type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence</p>
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Background Information: The P25 radio console used by DPS communications is required to directly connect to the FTW master site located near Eagle Mountain Lake. We are currently paying \$4063.00 per year for our T1 connection. As of April 2021, Motorola infrastructure upgrades will be completed, requiring ALL agencies to upgrade their connections to a secure ethernet connection. The cost of the upgraded line is \$13,440 per year.

For many years DPS has been receiving a \$5,000 radio assistance grant from Tarrant County 911 annually. TC911 notified DPS during the 2021 budget workshops that the funding would not be available for 2021. We have received notice that the grant will be available to 2021 and can be used to help offset the unbudgeted increase.

DPS researched other possibilities of establishing connections to the FTW master site. All other options would still require the two requested lines and additional infrastructure costs. DPS believes the proposed cost/option is the most economical option at this time.

Recommended Action/Motion: Motion to approve the P25 radio connection to an ethernet provided by AT&T.

Attachments: Quote



Agency Name	Dalworthington Gardens		
Date	03/10/21	Pricing by	Ed Casko

End User Location(s)
Circuit Location A: 2600 Roosevelt Dr, Arlington, TX 76016 Circuit Location Z: 6869 Bowman Roberts Rd, Fort Worth, TX 76179

		AT&T Switched Ethernet Service (ASE)		
Itemized Service Charges	QTY	Rate	Total Monthly Rate*	Waived Installation Charges**
1000 Gig Port	2	\$214.50	\$429	\$0.00
100 Mg - Interactive CIR	2	\$345.50	\$691	\$0.00
ASE - Price to DIR				\$0.00
ASE - Price to End User			\$1,120.00	

*Price does not include applicable taxes or surcharges

**AT&T Switched Ethernet and AT&T Switched Ethernet Network on Demand its associated components term is equivalent 36 month minimum term period per line without exception. Minimum payment period of 24 months is required on all individual service components of product. Installation charges waived. Full recovery of waived installation fees is required if minimum payment period is not met.

AT&T Next Gen Pricing effective 11/2019

**City Council
Staff Agenda Report**

Agenda Item: 8i.

Agenda Subject: Discussion and possible action regarding Project #2020-01, the new City Hall building, to include, but not limited to any change order approval.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: See below breakdown</p> <p>Budgeted: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <p><input type="checkbox"/> Financial Stability <input checked="" type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input checked="" type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence</p>
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Background Information: This is a recurring item for the city hall project.

The following costs are being presented for approval:

1. Furniture - \$40,470
2. Kitchen Appliances - \$3,825 (tax will be removed)
3. Council dais - \$9,299.93 (suggest \$12,000 to accommodate time for staining, etc.)
4. IT needs – \$8,219.84 (**desktop computers will not come out of city hall fund**)
5. Dedication plaque - \$3,000 allowance in contract for this
6. Other signage - \$3,000 allowance (DWG logo)
7. Landscape - \$7,000 allowance (to come later)

Furniture: The furniture quote includes desks for all offices to include the front desk area and “cubicle” area, matching book cases for offices, filing setup for cubicle spaces, chairs for all personnel and one guest chair for each office except for the Mayor and Judge having a few more guest chairs in their offices, and two small tables for both the Mayor’s and Judge’s offices. Council chairs for Chambers, audience chairs for Chambers, and chairs for the conference room. Staff is bringing over existing filing cabinets. The quote also includes a small table and chairs for the kitchen and chairs for the conference room.

Chairs/tables for Council Chambers: Pictures are being provided to show staff tables and chairs chosen for the Chambers. The reason for these selections is staff’s understanding that the Chambers is to be rented in the future and tables and chairs need to fit into Storage 117 on the site plan. Different chairs may be selected after contractor measuring takes place following quote approval.

Kitchen Appliances: The kitchen appliance quote includes refrigerator, dishwasher, and ADA compliant electric range.

Council Dais: This is for a straight dais as shown on the site map. If council chooses curved or another shape, the price could change. Staff is including photos of different shaped daises in the packet.

Signage: Staff would like to work with the Mayor on landscaping at a later date as well as the dedication plaque. For “other signage”, a DWG logo is shown on a site plan in your packet. Staff would like feedback on this. The “CITY HALL” letters are already included and planned.

SCADA: If SCADA is to be moved over to the new facility from its existing location in the Courtroom Annex, it will be an additional cost of approximately \$50,000.

Outstanding Items: Items still needed are the TVs for Council Chambers, security cameras, and podium. These three items are to be presented at the April 2021 meeting.

Recommended Action/Motion: Motion to approve proposed costs as shown above, and any direction on dais, signage, and SCADA.

Attachments: City Hall Project Cost, Quotes, Photos of dais shapes

PROJECT NAME: 2017 BOND CITY HALL PROJECT

Vendor Description of Work	Estimate, EA, LS, SF	Qty	Unit Cost	Total Cost	Paid Qty or Percent	Paid \$	Remaining Qty	Unpaid Balance	Engineer	Construction	Legal
STEELE & FREEMAN											
Architectural Eng Fees	Lump Sum-Fixed			197,360.00		197,360.00	0	-	197,360.00		
Out of Scope				4,990.00		4,990.00		-	4,990.00		
OWT CONTRACT											
Architect Construction Docs	Lump Sum-Fixed			14,790.00		14,790.00		-	14,790.00		
Architect Bidding & Negotiation	Lump Sum-Fixed			9,180.00		9,180.00		-	9,180.00		
Architect Construction Admin	Lump Sum-Fixed			27,030.00		7,050.49		19,979.51	7,050.49		
WESTRA ENGINEERS											
Consulting Charges		21.5	140.00	3,010.00	21.50	3,010.00	0	-	3,010.00		
Perkins, Engineer											
Consulting Charges		3	105.00	315.00	3	315.00	0	-	315.00		
Topographics											
Engineering Services				575.00		575.00	0	-	575.00		
Di-Sciullo-Terry, Stanton & Associates											
				2,700.00		2,700.00		-	2,700.00		
K Plus K Associates LLP											
				1,092.00		1,092.00		-	1,092.00		
CMJ Engineering											
Geotech Services				3,500.00		3,500.00	0	-	3,500.00		
Testing Services				16,895.50		8,525.26	0	8,370.24	8,525.26		
DCG Environmental, LLC											
Asbestos Study				2,945.00		2,945.00		-	2,945.00		
Taylor, Olson, Adkins, Sralla & Elam											
Legal Consulting Services		30.5		12,645.00	30.5	12,645.00		-			12,645.00
RJM Construction											
see sub-schedule for detail				1,356,322.00		799,346.48		556,975.53		799,346.48	
Miscellaneous											
CivCast-Publication				99.99		99.99		-		99.99	
Commercial Recorder - Publication				12.80		12.80		-		12.80	
Council Contingency Expenses											
Crane Operator			43,678.00	43,678.00				43,678.00			
Teague,Nall & Perkins-Platting			(5,200.00)			5,200.00		(5,200.00)		5,200.00	
Topographic-Final plat fees			(10,000.00)			10,000.00		(10,000.00)		10,000.00	
OWT-Downstream Study			(525.00)			525.00		(525.00)		525.00	
OWT-Removal of Sally Port			(5,000.00)			5,000.00		(5,000.00)		5,000.00	
Door Hardware			(3,500.00)			3,500.00		(3,500.00)		3,500.00	
New Meter			(11,000.00)					-			
Kitchen Range change to ADA			(755.00)			755.00		(755.00)		755.00	
			(650.00)					-			
			7,048.00								
Furniture			40,565.00	40,565.00				40,565.00			
Kitchen Appliances			3,825.00	3,825.00				3,825.00			
Council dais			9,299.93	9,299.93				9,299.93			
Networking-NetGenius			6,449.87	6,449.87				6,449.87			
				<u>1,757,280.09</u>		<u>1,093,117.02</u>		<u>664,163.08</u>	<u>256,032.75</u>	<u>824,439.27</u>	<u>12,645.00</u>

Cash Balance @ 2/28/21 1,147,667.69
 pending transfer (219,130.88)
 Budget Interest 03/21-9/21 557.09
929,093.90

Cash Balance remaining 264,930.83

Resolution 17-77 Approving Westra Consultants to as as the City's Representative for the duration of the City Hall Project

Description of Work	SOV	Completed		Balance to Finish	10% Retainage
		Amount	%		
Division 1					
Superintendent	81,700.00	57,700.00	70.62%	24,000.00	5,770.00
PM & Ass. PM	50,733.00	44,000.00	86.73%	6,733.00	4,400.00
Trailer, safety, & Toilets	5,650.00	4,650.00	82.30%	1,000.00	465.00
Fencing & Tree protection	2,800.00	2,800.00	100.00%	-	280.00
Clean up labor	6,180.00	2,400.00	38.83%	3,780.00	240.00
Permit & tap fees, Materail	-				
Surveying	6,500.00	6,500.00	100.00%	-	650.00
Dumpster	7,000.00	6,000.00	85.71%	1,000.00	600.00
Temp Water & power	3,600.00	2,400.00	66.67%	1,200.00	240.00
Barricades	600.00	600.00	100.00%	-	60.00
Job Sign	350.00	350.00	100.00%	-	35.00
Division 2					
Division 3					
Concrete Material slab	41,600.00	41,600.00	100.00%	-	4,160.00
Concrete Labor slab	22,900.00	22,900.00	100.00%	-	2,290.00
Concrete Material for sidewalks & Curb/Gutter	38,885.00	33,163.75	85.29%	5,721.25	3,316.38
Concrete Material for sidewalks & Curb/Gutter	16,000.00	13,000.00	81.25%	3,000.00	1,300.00
Pump Truck	3,500.00	3,500.00	100.00%	-	350.00
Concrete Mis/backfill/haul-off	3,300.00	2,900.00	87.88%	400.00	290.00
Division 4					
Mobilization & submittals	2,000.00	2,000.00	100.00%	-	200.00
Masonry Material	20,000.00	20,000.00	100.00%	-	2,000.00
Masonry labor	10,600.00	10,600.00	100.00%	-	1,060.00
Division 5					
Submittals/shop drawings	1,250.00	1,250.00	100.00%	-	125.00
Structural Steel Material	6,000.00	6,000.00	100.00%	-	600.00
Structural Steel Labor	2,000.00	2,000.00	100.00%	-	200.00
Division 6					
Framing Material	66,000.00	66,000.00	100.00%	-	6,600.00
Framing Labor	37,000.00	37,000.00	100.00%	-	3,700.00
Lifting	3,500.00	3,500.00	100.00%	-	350.00
Millwork submittals	500.00	500.00	100.00%	-	50.00
Millwork Material	13,000.00		0.00%	13,000.00	-
Millwork Install Labor	5,000.00		0.00%	5,000.00	-
Division 7					
Asphalt Shingles Materials	13,400.00	13,400.00	100.00%	-	1,340.00
Asphalt Shingles Labor	6,000.00	6,000.00	100.00%	-	600.00
Foamed-in-place insulation Material	40,000.00	40,000.00	100.00%	-	4,000.00
Foamed-in-place Labor	13,000.00	13,000.00	100.00%	-	1,300.00
Waterproofing & joint sealants material	1,695.00		0.00%	1,695.00	-
Waterproofing & joint sealants labor	1,200.00		0.00%	1,200.00	-
A1 Gutters	2,600.00		0.00%	2,600.00	-
Division 8					
Doors, Frames & Hardware	20,720.00	10,500.00	50.68%	10,220.00	1,050.00
labor	2,500.00	500.00	20.00%	2,000.00	50.00
Fiberglass Windows	8,500.00	4,900.00	57.65%	3,600.00	490.00
Storefront submittals	2,129.00	2,129.00	100.00%	-	212.90
Storefront Material	23,000.00		0.00%	23,000.00	-
Storefront Labor	10,000.00		0.00%	10,000.00	-
Division 9					
Drywall Material	12,470.00	12,470.00	100.00%	-	1,247.00
Drywall Labor	11,925.00	11,925.00	100.00%	-	1,192.50
Ceiling Material	15,245.00		0.00%	15,245.00	-
Ceiling Labor	4,800.00		0.00%	4,800.00	-
VCT & Carpet Material	20,000.00		0.00%	20,000.00	-
VCT & Carpet Labor	14,053.00		0.00%	14,053.00	-
Painting Material	10,000.00		0.00%	10,000.00	-
Painting Labor	8,855.00		0.00%	8,855.00	-
Division 10					
Flagpoles	7,043.00		0.00%	7,043.00	-
Flag poles install	3,800.00		0.00%	3,800.00	-
FEC's	900.00		0.00%	900.00	-
Wall & Door protection 17 CORNER GUARDS	1,700.00		0.00%	1,700.00	-
Toilet Partitions & Acc	4,051.00	3,317.00	81.88%	734.00	331.70
Signage Allowance \$3,000 & Plaque \$3,000	6,000.00		0.00%	6,000.00	-
Division 11,12,13,14,21-N/A					
Division 22					
Plumbing Rough-in Material	14,084.00	14,084.00	100.00%	-	1,408.40
Plumbing Rough-in Labor	6,527.00	6,527.00	100.00%	-	652.70
Plumbing Fixture Material	15,600.00		0.00%	15,600.00	-
Plumbing Fixture Material	3,000.00		0.00%	3,000.00	-
Plumbing Top out Material	10,084.00	10,084.00	100.00%	-	1,008.40
Plumbing top out Labor	6,527.00	6,527.00	100.00%	-	652.70
Division 23					
HVAC Mobilization	600.00	600.00	100.00%	-	60.00
HVAC Equipment	15,800.00	15,800.00	100.00%	-	1,580.00
HVAC Fans	1,300.00	1,300.00	100.00%	-	130.00
HVAC Grills	3,800.00	1,200.00	31.58%	2,600.00	120.00

Description of Work	SOV	Completed		Balance to Finish	10% Retainage		
		Amount	%				
HVAC Duct Work	10,000.00	10,000.00	100.00%	-	1,000.00		
HVAC Insulation	4,300.00	4,300.00	100.00%	-	430.00		
HVAC Labor	14,500.00	11,000.00	75.86%	3,500.00	1,100.00		
T-Stats	2,700.00		0.00%	2,700.00	-		
Division 26							
Electrical Underground Labor	6,500.00	6,500.00	100.00%	-	650.00		
Electrical Underground Material	8,000.00	8,000.00	100.00%	-	800.00		
Slab Labor	4,000.00	4,000.00	100.00%	-	400.00		
Slab Material	3,500.00	3,500.00	100.00%	-	350.00		
Wall Rough-in Labor	12,000.00	12,000.00	100.00%	-	1,200.00		
Wall Rough-in Material	13,000.00	13,000.00	100.00%	-	1,300.00		
Ceiling Rough-in Labor	26,000.00	6,000.00	23.08%	20,000.00	600.00		
Ceiling Rough-in Material	30,000.00	6,000.00	20.00%	24,000.00	600.00		
Service Labor	6,000.00	6,000.00	100.00%	-	600.00		
Service Material	4,000.00	4,000.00	100.00%	-	400.00		
Trim Out Laor	5,000.00		0.00%	5,000.00	-		
Trim Out Material	7,000.00		0.00%	7,000.00	-		
Division 27-N/A							
Division 28							
Submittals	1,689.00	1,689.00	100.00%	-	168.90		
Fire Alarm Material	3,600.00	2,000.00	55.56%	1,600.00	200.00		
Fire Alarm Labor	2,400.00		0.00%	2,400.00	-		
Division 31 & 32							
Earth work	36,170.00	36,170.00	100.00%	-	3,617.00		
Demo	9,200.00	9,200.00	100.00%	-	920.00		
Layout & engineering	2,530.00	2,530.00	100.00%	-	253.00		
Lime Stabilization	10,900.00	10,900.00	100.00%	-	1,090.00		
SWPPP	1,461.00	1,300.00	88.98%	161.00	130.00		
Landscaping/grass & Turf/Irrigation	7,000.00		0.00%	7,000.00	-		
Termite Control material	200.00	200.00	100.00%	-	20.00		
Termite Control labor	539.00	539.00	100.00%	-	53.90		
Asphalt	64,912.00		0.00%	64,912.00	-		
Sliding Gate & Chain link Fencing	-			-	-		
Striping & wheel Stops/Asphalt repair	1,065.00		0.00%	1,065.00	-		
Division 33 N/A							
Mobilization	4,500.00	4,500.00	100.00%	-	450.00		
Water Material	18,000.00	18,000.00	100.00%	-	1,800.00		
Water Labor	12,000.00	12,000.00	100.00%	-	1,200.00		
Sewer Material	8,000.00	8,000.00	100.00%	-	800.00		
Sewer Labor	7,000.00	7,000.00	100.00%	-	700.00		
Storm Drain Material	7,500.00	7,500.00	100.00%	-	750.00		
Storm Drainage Labor	5,000.00	5,000.00	100.00%	-	500.00		
Owner Controlled Contingency-Remaining	49,394.00		0.00%	49,394.00	-		
Owner Controlled Contingency-PCR #1 Water Line	1,695.00	1,695.00	100.00%	-	169.50		
Owner Controlled Contingency-PCR #2 Electrical Change	900.00	900.00	100.00%	-	90.00		
Owner Controlled Contingency-camera boxes	800.00	-	0.00%	800.00	-	pending	see email from Lola 1.7.21
Owner Controlled Contingency-PCR #3 Data Cabling/Enclosure/OS2 Fiber 6F	17,211.00	9,863.00	57.31%	7,348.00	986.30		
Sub-Total	1,231,222.00	800,862.75	65.05%	430,359.25	80,086.28		
O/H	108,000.00	70,200.00	65.00%	37,800.00	7,020.00		
Sub-Total	1,339,222.00	871,062.75	65.04%	468,159.25	87,106.28		
Bond	17,100.00	17,100.00	100.00%	-	1,710.00		
Grand TOTAL	1,356,322.00	888,162.75	65.48%	468,159.25	88,816.28		
		(88,816.28)		88,816.28			
		799,346.48		556,975.53			

Arlington Office Furniture
 1827 E. Division St.
 Arlington, TX 76011
 metro (817) 461-1827
 ALL SALES FINAL

Estimate

Date 2/8/2021
 Estimate # 341

Name / Address
 City Of Dalworthington Gardens
 Lola Hazel 682-330-7418

P.O. #
 Terms

Due Date 2/8/2021
 Other

Description	Qty	Rate	Total
new OFD MAH ESP BS 42x71 Bow front 'L' desk BBF/FF 48" returns right left	5	949.00	4,745.00
New hutch OFD MAH ESP BS with solid doors 71"	5	399.00	1,995.00
new OFD MAH ESP BS desk 30x60 S/P BBF	2	449.00	898.00
OFD new chair OFD-7200-BLK guest chairs	15	229.00	3,435.00
OFD new chair OFD-7000-BLK desk chairs	31	259.00	8,029.00
OFD new chair OFD-NI400-BLK nesting chairs	75	189.00	14,175.00
OFD new training table NI-6024FB-T Espresso top	3	349.00	1,047.00
OFD new breakroom table CI-Break30R	2	429.00	858.00
new OFD MAH ESP BS 'L' desk 24x66" cred right left 48" return S/P BBF (Front desk)	2	699.00	1,398.00
new OFD MAH ESP BS desk 30x66" Shell (Cubicles Space)	4	279.00	1,116.00
New OFD combo file MAH ESP BS (Cubicles Space)	4	379.00	1,516.00
new OFD 42" tall 36" wide MAH ESP BS Bookcase	7	179.00	1,253.00
ground level delivery (NO STAIRS OR STEPS) have the area ready, we do not move existing furniture.	1	1,000.00	1,000.00
Discount		-900.00	-900.00
		Subtotal	\$40,565.00
		Sales Tax (8.0%)	\$0.00
		Total	\$40,565.00

Arlington Office Furniture

Council Chamber audience chairs and staff chairs and staff tables. We would choose black chairs but table color is undecided at this time).



www.mikeconkle.com



Office (817) 483-9658

Fax (817) 483-9758

Mike Conkle's Custom Cabinets Inc.

P.O. Box 468
318 West Mansfield Hwy
Kennedale, Tx 76060

Cabinet Proposal

Customer: RJM Contractors, Inc.	Estimator: RG
Attention: Mr. Ed. Brock	Bid Date: 2/26/2021
Phone/Fax: P(817) 377-0971 F	Bid Expires: 5/27/2021
Job Name: DWG City Hall Custom Desk Unit	Bid # 14886
Job Address: Dalworthington Gardens, TX.	

Bid Specifications

Bid Includes: Shop Drawings, Fabrication, Materials, Delivery and Installation **Cabinets per plans dated:** 2/26/2021
Bid does not include : Paint or Stain Work, Moulding, Glass, Trim. **Addenda Acknowledged:** 0
Bid does not include : Work Performed After Business Hours.
Anything Omitted not Included in Bid.

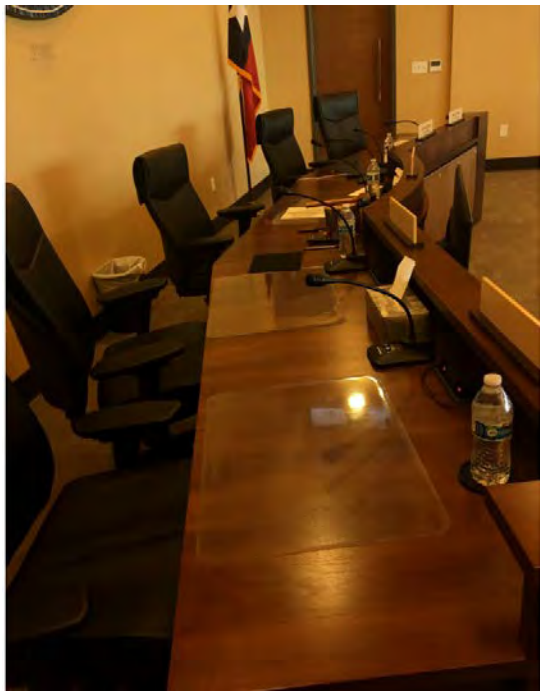
Room Name/#	Line Item	Qty	U/M
1 - Custom Desk Unit	192"L x 40"H x 28"D White Oak Custom Desk - Include Installation	15.99	lnft
Base Bid Total			\$9,299.93

Suggestions Matching Mr. Motley's Description (although these are much larger). Big desk in back is what is pictured based on Mr. Motley's suggestion – not curved, not straight, somewhere in the middle.



Dais from McClendon-Chisolm new city hall from 2018 staff visit – slight pointed corners, outward curve design in front (hidden by tv)





Pointed corners instead of curved



Straight dais



Curved dais



APPLIANCES • CABINETS

WWW.FACTORYBUILDERSTORES.COM

Account Owner Name EDWARD GOMEZ
Account Owner Phone
Account Owner Email egomez@factorybuilderstores.com
FBS Account # 000000999547

Created Date 03/02/2021
Quote Number 153420
Ship Date 03/02/2021 On This Date
Expiration Date 04/01/2021

Contact Name
Contact Number
Email

FBSR Referral #

Bill To Edward Gomez - CASH ACCOUNT
512 E DALLAS RD, STE 500
GRAPEVINE, TX, 76051

Ship To DWG City Call

Qty	Model #	Brand	Category	Description	Option Price	Sale Price	Total Price
1	WRB322DMBM	WHIRLPOOL	REFRIGERATION	WHIRLPOOL 22 CU FT BOTTOM FZR REF SS REPLACES GB2FHDXWS		\$1,595.00	\$1,595.00
1	WDF550SAHS	WHIRLPOOL	DISHWASHER	WHIRLPOOL QUIET DISHWASHER SS TUB		\$795.00	\$795.00
1	INSTALLATION			Installation		\$220.00	\$220.00
1	WEE510S0FS	WHIRLPOOL	RANGE	WHIRLPOOL 30" ELEC FRONT CNTRL SLIDE IN RANGE/CERAMIC COOKTOP		\$1,215.00	\$1,215.00

Terms & Conditions
SPECIAL ORDER AND NON-STOCKING ITEMS CANNOT BE RETURNED FOR CREDIT. A 25% RESTOCKING FEE WILL BE CHARGED TO ALL STOCK ITEMS RETURNED (IN UNOPENED CARTON ONLY). ALL CLEARANCE ITEMS ARE FINAL SALE.

Subtotal \$3,825.00
Total Tax \$315.57
Total \$4,140.57
Balance Due \$4,140.57

Shipping Instructions:
Notes:

Signature _____

Date _____

Edward Gomez - CASH ACCOUNT---

netGenius, Inc.

504 W Main Street
Arlington, TX 76010 US
+1 8882506384
info@netgeniusinc.com



Estimate

ADDRESS
City of Dalworthington Gardens
2600 Roosevelt Dr.
DWG, TX 76016

ESTIMATE 20210311
DATE 03/11/2021
EXPIRATION DATE 08/11/2021

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/01/2021	Patch Panel		2	79.99	159.98
04/01/2021	Panic Buttons		2	999.99	1,999.98
04/01/2021	Unifi 8 port POE		1	289.99	289.99
04/01/2021	APC Smart UPS		1	499.99	499.99
04/01/2021	Cat5 to HDMI Trans and Receiver		6	249.99	1,499.94
04/01/2021	Installation	@ \$75/hr	20	75.00	1,500.00
04/01/2021	PDU		1	499.99	499.99

TOTAL **\$6,449.87**

Accepted By

Accepted Date

netGenius, Inc.

504 W Main Street
Arlington, TX 76010 US
+1 8882506384
info@netgeniusinc.com



Estimate

ADDRESS
City of Dalworthington Gardens
2600 Roosevelt Drive
DWG, TX 76016

ESTIMATE 20210311-01
DATE 03/11/2021

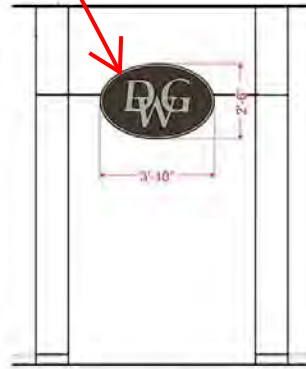
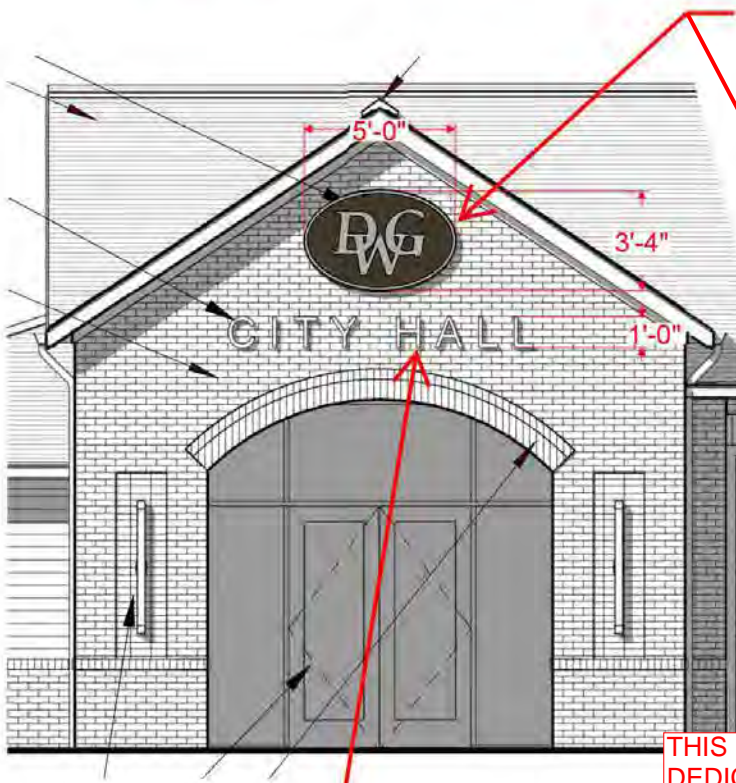
DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/11/2021	HP desktop PC		3	589.99	1,769.97
TOTAL					\$1,769.97

Accepted By

Accepted Date

DALWORTHINGTON GARDENS BUILDING SIGNAGE

THE DWG SIGNS IN THE ELEVATIONS ARE NOT IN BASE BID OR ALLOWANCE. THESE IMAGES ARE COPIED FROM THE DRAWINGS FOR REFERENCE ONLY IF THE CITY WANTS TO PURSUE INSTALLING



2.06 DIMENSIONAL LETTERS

THESE ARE IN THE BASE CONTRACT

Metal Letters:

1. Metal: Aluminum casting.
2. Metal Thickness: 1/8 inch minimum.
3. Letter Height: [12] inches.
4. Text and Typeface:
 - a. Character Font: Helvetica, Arial, or other sans serif font.
 - b. Character Case: Upper case only.
5. Finish: Brushed, satin.
6. Mounting: Concealed screws.

THIS IS THE DEDICATION PLAQUE THAT THE ALLOWANCE CALLS FOR IN THE ADDENDUM

2.05 PLAQUES

A. Metal Plaques:

1. Metal: Aluminum casting.
2. Metal Thickness: 1/8 inch, minimum.
3. Size: 24" x 36"
4. Text and Typeface:
 - a. Character Case: Upper case only.
 - b. Character Color: Contrast with background color.
5. Border Style: Single line.
6. Background Texture: Pebble.
7. Surface Finish: Brushed, satin.
8. Painted Background Color: Light oxide stain.
9. Protective Coating: Manufacturer's standard clear coating
10. Mounting: Rosettes and toggle bolts.
 - a. Rosette Style: Smooth circular.
 - b. Rosette Diameter: 3/8 inch.

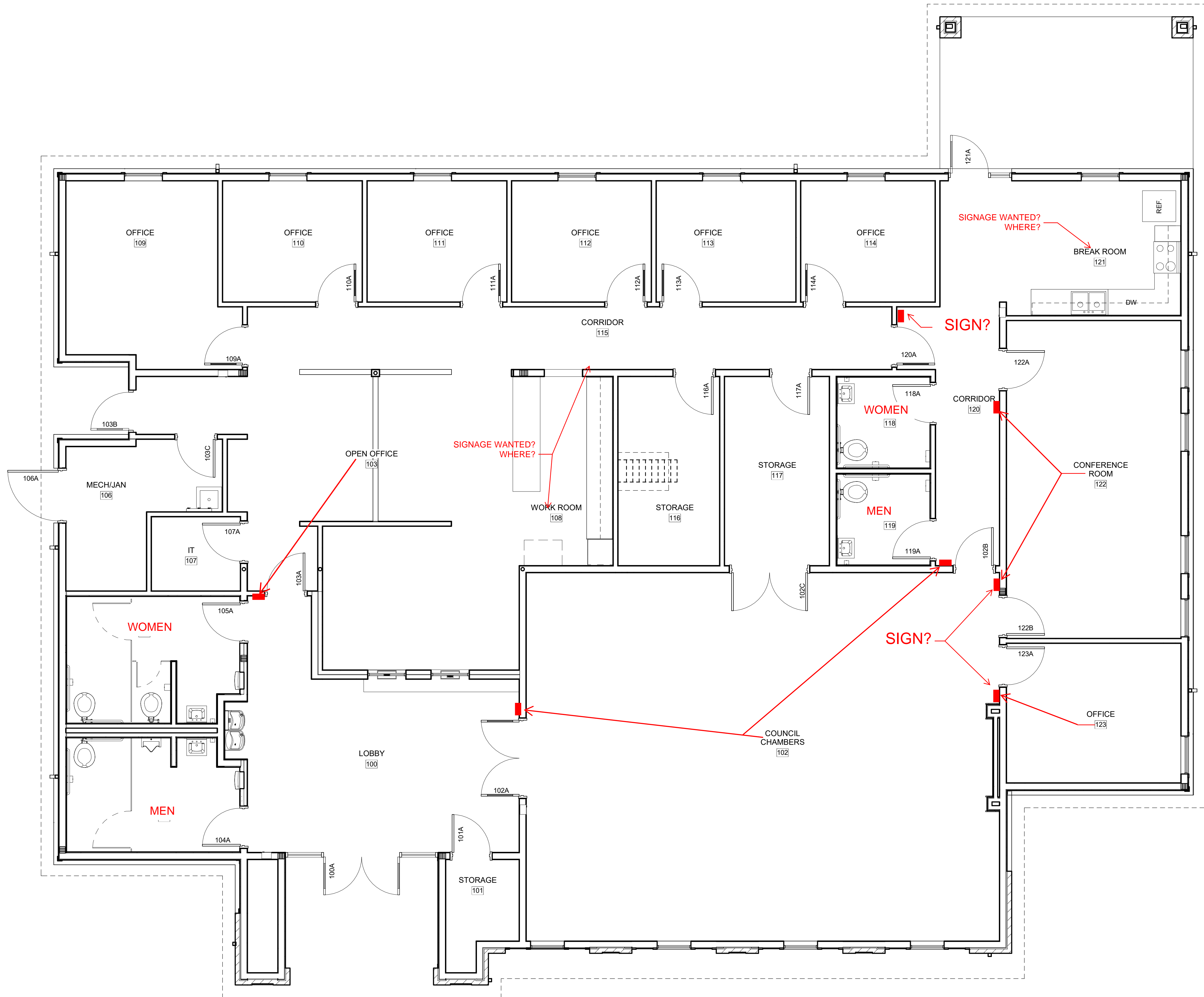
B. Room and Door Signs: Provide a sign for every doorway, whether it has a door or not, not including corridors, lobbies, and similar open areas.

1. Sign Type: Flat signs with engraved panel media as specified.
2. Provide "tactile" signage, with letters raised minimum 1/32 inch and Grade II braille.
3. Character Height: 1 inch.
4. Sign Height: [6] inches, unless otherwise indicated.
5. Office Doors: Identify with room numbers to be determined later, not the numbers indicated on drawings; in addition, provide "window" section for replaceable occupant name.
6. Conference and Meeting Rooms: Identify with room numbers to be determined later, not the numbers indicated on drawings; in addition, provide "window" section with sliding "In Use/Vacant" indicator.
7. Service Rooms: Identify with room names and numbers to be determined later, not those indicated on drawings.
8. Rest Rooms: Identify with pictograms, the names "MEN" and "WOMEN", and braille.

NOT FOR REGULATORY
APPROVAL, PERMITTING,
OR CONSTRUCTION

RICHARD WILLIAMS

DRAWINGS, SPECIFICATIONS AND OTHER DOCUMENTS, PREPARED BY OXLEY WILLIAMS THARP ARCHITECTS, PLLC ARE INSTRUMENTS OF SERVICE FOR USE SOLELY WITH RESPECT TO THIS PROJECT. THIS INCLUDES DOCUMENTS IN ELECTRONIC FORM. OXLEY WILLIAMS THARP ARCHITECTS, PLLC SHALL BE DEEMED THE AUTHORS AND OWNERS OF THEIR RESPECTIVE INSTRUMENTS OF SERVICE AND SHALL RETAIN ALL COMMON LAW, STATUTORY AND OTHER RESERVED RIGHTS, INCLUDING COPYRIGHTS. THE INSTRUMENTS OF SERVICE SHALL NOT BE USED BY THE OWNER FOR FUTURE ADDITIONS OR ALTERATIONS TO THIS PROJECT OR FOR OTHER PROJECTS, WITHOUT THE PRIOR WRITTEN AGREEMENT OF OXLEY WILLIAMS THARP ARCHITECTS, PLLC. ANY UNAUTHORIZED USE OF THE INSTRUMENTS OF SERVICE SHALL BE WITHOUT LIABILITY TO OXLEY WILLIAMS THARP ARCHITECTS, PLLC AND ITS CONSULTANTS.



Revision Schedule		
Rev. #	Revision Description	Revision Date

CONSTRUCTION
DOCUMENTS

OWT ARCHITECTS

509 PECAN STREET
SUITE 100
FORT WORTH, TX 76102
817.993.9844

www.owlarchitects.com

DALWORTHINGTON
GARDENS CITY
HALL

2018-06-00
01-07-2020

DOOR SIGNAGE
PLAN

DS01

FLOOR PLAN - DOOR HARDWARE | 1
SCALE: 1/4" = 1'-0" | DH01

**City Council
Staff Agenda Report**

Agenda Item: 8j.

Agenda Subject: Discussion and possible action on the Comprehensive Plan, to include but not limited to governing body approval of changes and setting future meeting dates. Final adoption of the Plan will take place at a future public meeting following legal publication requirements and notifications.

<p>Meeting Date:</p> <p>March 18, 2021</p>	<p>Financial Considerations:</p> <p>Budgeted:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <p><input type="checkbox"/> Financial Stability</p> <p><input checked="" type="checkbox"/> Appearance of City</p> <p><input checked="" type="checkbox"/> Operations Excellence</p> <p><input type="checkbox"/> Infrastructure Improvements/Upgrade</p> <p><input type="checkbox"/> Building Positive Image</p> <p><input checked="" type="checkbox"/> Economic Development</p> <p><input type="checkbox"/> Educational Excellence</p>
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Prior Council Action:

Background Information: The purpose of this item is to provide an avenue to move forward in the Comprehensive Plan approval process, if needed. This item may not be needed. The reason the agenda item is worded in such a way is so that citizens know Council does not intend to adopt the Plan at this meeting. Public notice is required prior to final adoption of the Plan by Council.

Recommended Action/Motion: Provide administration with dates for work session meeting.

Attachments: None

**City Council
Staff Agenda Report**

Agenda Item: 8k.

Agenda Subject: Discuss and possible action regarding amendments to the FY 2021 budget in amounts not to exceed \$10,000.00.

<p>Meeting Date: March 18, 2021</p>	<p>Financial Considerations: Unknown but won't exceed \$10,000</p> <p>Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A</p>	<p>Strategic Vision Pillar:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence
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Prior Council Action:

Background Information: This is a standing agenda item that will appear on all future agendas. The idea is provide an item whereby staff can discuss needs that come up after the agenda posting deadline. These would only be items that, without council approval, would otherwise put operations on hold.

Recommended Action/Motion: If action needed: Motion to approve an amendment to the FY 2021 budget in an amount not to exceed [state dollar amount] for the purpose of [state specific purpose].

Attachments: None