NOTICE AND AGENDA
CITY COUNCIL
TUESDAY, SEPTEMBER 16, 2025, 7:00 P.M.
REGULAR CITY COUNCIL MEETING

Notice is hereby given that the City Council of the City of Glenn Heights, Texas will hold a Meeting on Tuesday, September 16, 2025, in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, as prescribed by Vernon's Texas Civil Statutes, Government Code Section §551.041, to consider and possibly take action on the following agenda items. Items do not have to be taken in the same order as shown in this meeting Notice and Agenda.

Pursuant to Texas Government Code Sec. 551.127, on a regular, non-emergency basis, members may attend and participate in the meeting remotely by video conference. Should that occur, a quorum of the members, including the presiding officer, will be physically present at the location noted above on this Agenda.

This Notice and Meeting Agenda, and the Agenda Packet, are posted online at https://www.glennheightstx.gov/129/Agendas-Minutes.

This City Council Meeting will be live-streamed at https://www.glennheightstx.gov/229/City-Council-Meeting-Videos.

CALL TO ORDER

INVOCATION – Farrah Allen, Municipal Court Administrator

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

The public is invited to address City Council on any topic. Speakers should complete a Public Comment form and submit it to the City Secretary prior to the beginning of the meeting. The Texas Open Meetings Act prohibits City Council from discussing or taking action on issues not posted on the agenda; however, the Mayor, City Manager or designee may provide specific factual information, recite an existing policy, or schedule a discussion of the issue for possible placement on a future agenda. Speakers are limited to a maximum of three (3) minutes.

PROCLAMATIONS

- National Hispanic Heritage Month, September 15, 2025 – October 15, 2025
- Proclamation Honoring the Founding of the City of Glenn Heights - September 16, 2025
- Constitution Week, September 17-23, 2025
- National GEAR UP Week, September 23-27, 2025

EVENTS

- Town Hall Meeting, Saturday, September 20, 2025, 11:00 A.M. – 1:00 P.M., Harvest of Praise Ministry, 2603 South Hampton Road, Glenn Heights, Texas
- Hispanic Heritage Festival, Saturday, September 27, 2025, 6:00 P.M. – 9:00 P.M., Glenn Heights City Center, 1938 South Hampton Road, Glenn Heights, Texas

CONSENT AGENDA

Consent Agenda items are considered to be routine in nature and may be acted upon in one motion. Any Item requiring additional discussion may be withdrawn from the Consent Agenda by the Mayor, a Council Member, or the City Manager, and acted upon separately.

1. Discussion and take action to approve Resolution R-33-25, approving an Interlocal Agreement for Food Establishment Inspection and Environmental Health Services with Dallas County; and authorizing the City Manager to execute the same. (Parviz Pourazizian, Director of Planning & Development Services)

AGENDA

1. Discussion and take action to approve Ordinance O-14-25, an Ordinance of the City Council of the City of Glenn Heights, Texas, adopting the Budget for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026. (Record Vote) (Clifford Blackwell, City Manager)

2. Discussion and take action to approve Resolution R-27-25, ratifying the property tax increase reflected in the City's Adopted Fiscal Year 2025-2026 Budget, which is a budget that will require raising more revenue from property taxes than in the previous year; and providing an effective date. (Record Vote) (Clifford Blackwell, City Manager)

3. Discussion regarding possible amendments to Article 3.20, Rental Registration Program. (Mayor Sonja A. Brown)

4. Discussion and take action to approve Resolution R-31-25, nominating candidates for the Ellis Appraisal District Board of Directors for the Year 2026. (Brandi Brown, City Secretary)

5. Discussion and take action to approve Resolution R-32-25, nominating candidates for election to the Board of the Directors of the Dallas Central Appraisal District. (Brandi Brown, City Secretary)

6. Discussion and first reading of Ordinance O-17-25, amending Section 3.12 of Chapter 3 ("Building Regulation") of the Code of Ordinances to adopt amendments to the Flood Damage Prevention Regulations for the design and construction of drainage facilities. (Parviz Pourazizian, Director of Planning & Development Services)

7. Acknowledge receipt of the August 2025 Financial Reports. (Sherry Roberts, Finance Director)

8. Discussion and presentation regarding the Fiscal Year 2023-2024 Annual Comprehensive Financial Report (ACFR) Draft. (Sherry Roberts, Finance Director)

EXECUTIVE SESSION

1. The City Council shall convene into Executive Session:

   A. pursuant to the Texas Government Code, Section 551.072, Real Property; to deliberate the purchase, exchange, lease or value of real property located at S Uhl Road, Glenn Heights, Texas.

   B. pursuant to the Texas Government Code, Section 551.072, Real Property,

      and Section 551.071, Consultation with City Attorney; to deliberate land acquisitions for the E Bear Creek Road Right-of-Way Expansion Project.

2. The City Council shall reconvene into Open Session and take any action arising from Executive Session.

ADJOURNMENT

In accordance with the Americans with Disabilities Act, If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodations, please contact the City Secretary at least 48 hours in advance of the event at 972-223-1690 ext. 125 or email brandi.brown@glennheightstx.gov. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility.

I, Brandi Brown, City Secretary, do hereby certify that the above Meeting Notice and Agenda was posted in a place convenient to the Public at Glenn Heights City Hall, 1938-C South Hampton Road, Glenn Heights, Texas by 11:00 P.M. on Wednesday, September 10, 2025.

Pursuant to Section 551.071 of the Texas Government Code, the City Council reserves the right to consult in closed session with its attorney at any time during the course of this meeting and to receive legal advice regarding any item listed on this agenda.

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Brandi Brown, City Secretary

PROCLAMATION

Office of the Mayor ▪ City of Glenn Heights

National Hispanic Heritage Month
September 15, 2025 – October 15, 2025

WHEREAS, National Hispanic Heritage Month is observed annually from September 15 to October 15, celebrating the histories, cultures, and contributions of Hispanic and Latino Americans whose heritage traces to Spain, Mexico, the Caribbean, and Central and South America; and

WHEREAS, the observance begins on September 15, a date that coincides with the Independence Day celebrations of several Central American nations, including Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua, followed by Mexico's Independence Day on September 16 and Chile's on September 18; and

WHEREAS, Hispanic and Latino Americans have enriched the social, cultural, economic, and political fabric of the United States through their enduring contributions in education, business, science, the arts, public service, and beyond; and

WHEREAS, the 2025 theme for National Hispanic Heritage Month, "Collective Heritage: Honoring the Past, Inspiring the Future," calls upon all Americans to recognize the legacy of generations past while uplifting the creativity, resilience, and promise of future leaders within the Hispanic and Latino community; and

WHEREAS, this month serves as a time to reflect on the shared values of family, faith, hard work, and service that unite us, and to celebrate the vibrant traditions that continue to shape our communities and strengthen our nation.

NOW, THEREFORE, I, Sonja A. Brown, Mayor of the City of Glenn Heights, Texas, do hereby proclaim September 15, 2025 – October 15, 2025, as **National Hispanic Heritage Month** in the City of Glenn Heights, and encourage all residents to join in honoring the rich cultural heritage and lasting impact of Hispanic and Latino Americans.

IN WITNESS WHEREOF, I have hereunto set my hand this sixteenth day of September in the year of our Lord two thousand twenty-five.

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Sonja A. Brown, Mayor
Glenn Heights, Dallas County, Texas

PROCLAMATION

Office of the Mayor ▪ City of Glenn Heights

Honoring the Founding of the City of Glenn Heights
September 16, 2025

WHEREAS, the City of Glenn Heights, Texas, was officially incorporated on September 16, 1969, born from the vision and determination of its founding residents to preserve their community's identity and shape its own future; and

WHEREAS, the city's founding was led by N.L. "Moe" Craddock, a Dallas firefighter and local business owner, who recognized the importance of self-governance and took action to protect the area from annexation by neighboring cities, laying the groundwork for what would become a thriving municipality; and

WHEREAS, since its incorporation, Glenn Heights has grown from a small rural settlement of just over 250 residents into a dynamic and diverse city of more than 20,000 people, spanning both Dallas and Ellis counties, while maintaining its close-knit, family-oriented character; and

WHEREAS, the City of Glenn Heights has remained committed to progress and innovation, investing in infrastructure, public safety, parks, and community services, while fostering a culture of inclusion, civic engagement, and economic opportunity; and

WHEREAS, the city's motto, "Moving From Good to Great, While Reaching New Heights," reflects the spirit of continuous improvement and the shared vision of residents, leaders, and stakeholders who work together to build a brighter future for all; and

WHEREAS, the legacy of Glenn Heights is not only rooted in its founding but also in the resilience, pride, and unity of its people, past and present, who have contributed to the city's growth, culture, and success; and

WHEREAS, on this 56th Anniversary, we honor the city's rich history, celebrate its achievements, and reaffirm our commitment to preserving its values while embracing the promise of the years ahead.

NOW, THEREFORE, I, Sonja A. Brown, Mayor of the City of Glenn Heights, Texas, do hereby proclaim September 16, 2025, as a day to **Honor the Founding of the City of Glenn Heights**, and encourage all residents to reflect on our shared heritage, participate in community celebrations, and take pride in the continued progress of our beloved city.

IN WITNESS WHEREOF, I have hereunto set my hand this sixteenth day of September in the year of our Lord two thousand twenty-five.

Sonja A. Brown, Mayor
Glenn Heights, Dallas County, Texas

PROCLAMATION

Office of the Mayor ▪ City of Glenn Heights

Constitution Week
September 17-23, 2025

WHEREAS, the Constitution of the United States of America, adopted on September 17, 1787, stands as the supreme law of our land and the foundation of our democratic republic, guaranteeing the rights and freedoms of all citizens; and

WHEREAS, Constitution Week serves as a time to commemorate the signing of this historic document and to reflect on its enduring significance in shaping the principles of liberty, justice, and equality; and

WHEREAS, this observance encourages all Americans to learn more about the Constitution, to understand the responsibilities of citizenship, and to appreciate the framework that has guided our nation for over two centuries; and

WHEREAS, civic education and engagement are vital to preserving the freedoms enshrined in the Constitution and ensuring that future generations continue to uphold and defend its values; and

WHEREAS, civic organizations and community groups play a vital role in promoting awareness and understanding of the Constitution through educational initiatives, public events, and outreach efforts that encourage active citizenship and appreciation for our nation's founding principles – I as well request that all residents do the same.

NOW, THEREFORE, I, Sonja A. Brown, Mayor of the City of Glenn Heights, Texas, do hereby proclaim September 17 through September 23, 2025, as **Constitution Week** in the City of Glenn Heights, and encourage all residents to join in recognizing the importance of this foundational document and to participate in activities that promote civic knowledge and pride.

IN WITNESS WHEREOF, I have hereunto set my hand this sixteenth day of September in the year of our Lord two thousand twenty-five.

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Sonja A. Brown, Mayor
Glenn Heights, Dallas County, Texas

PROCLAMATION

Office of the Mayor ▪ City of Glenn Heights

National GEAR UP Week
September 22-26, 2025

WHEREAS, Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) is a federally funded, competitive grant program designed to increase the number of economically disadvantaged students who are equipped to enter and succeed in postsecondary education; and

WHEREAS, GEAR UP serves historically marginalized students and their families from various communities throughout the country who might be the first person in their family to go to college; and

WHEREAS, GEAR UP provides six or seven-year grants to districts to deliver support and resources to students and their families, starting no later than the 7th grade (middle school), through high school and onward to fulfill their dreams of attaining a postsecondary education; and

WHEREAS, GEAR UP includes interventions such as tutoring, mentoring, rigorous academic preparation, financial education and college scholarships to improve access to higher education for cohort students, future first-generation college students and their families; and

WHEREAS, GEAR UP is built around public-private partnerships, enlisting the formidable resources of government, business, and community groups to support assigned cohort students as they prepare to enter and succeed in college; and

WHEREAS, College Driven GEAR UP cohorts of 2028 and 2029 are on track towards graduation while continuing to achieve outcomes in preparation for a successful post-secondary education experience; and

WHEREAS, College Driven GEAR UP is a partnership of the DeSoto ISD and the University of Texas at Austin, University of Texas at Arlington, University of North Texas at Dallas, Prairie View A&M University, Texas Southern University and Dallas College; and

WHEREAS, College Driven GEAR UP serves students in the cohorts of 2028 and 2029 at DeSoto ISD through graduation and into their first year of college; and

WHEREAS, the week of September 22, 2025 has been declared National GEAR UP Week, and DeSoto ISD, in partnership with College Driven GEAR UP, is committed to providing a quality education for every student, helping them to achieve at their highest potential: The DeSoto Independent School District and the City of Glenn Heights proudly supports positive educational opportunities for the community.

NOW, THEREFORE, I, Sonja A. Brown, Mayor of the City of Glenn Heights, Texas, do hereby proclaim September 22 through September 26, 2025, as **National GEAR UP Week** in the City of Glenn Heights, and encourage all residents to join in recognizing the importance of this Program and the partnerships it has created.

IN WITNESS WHEREOF, I have hereunto set my hand this sixteenth day of September in the year of our Lord two thousand twenty-five.

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Sonja A. Brown, Mayor
Glenn Heights, Dallas County, Texas

AGENDA SUMMARY SHEET
September 16, 2025

CONSENT AGENDA, ITEM 1

Discussion and take action to approve Resolution R-33-25, approving an Interlocal Agreement for Food Establishment Inspection and Environmental Health Services with Dallas County; and authorizing the City Manager to execute the same. (Parviz Pourazizian, Director of Planning & Development Services)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

CITY OF GLENN HEIGHTS
CITY COUNCIL REPORT

Date: September 16, 2025

SUBJECT

Discuss and take action to approve Resolution R-30-24, a Resolution of the City Council of the City of Glenn Heights, Texas, approving an Interlocal Cooperation Agreement for food establishment inspection and environmental health services with Dallas County; authorizing the City Manager to execute the same; providing an effective date.

DISCUSSION / BACKGROUND

The Resolution is needed as a renewal of the ILA, following the expiration of the prior contract.

PRIOR COUNCIL OR BOARD ACTION

The existing Interlocal Agreement was approved by the City Council in September 2023, and is set to expire on September 30, 2025.

PUBLIC CONTACT

Not applicable.

FINANCIAL IMPACT

Refer to Exhibit A.

RECOMMENDATION / ALTERNATIVES

Staff recommends that the City Council, by Resolution, authorize the execution of an Interlocal Cooperation Agreement with Dallas County for food establishment inspections and environmental health services.

ATTACHMENTS

1. Resolution R-33-25

PREPARED BY

Parviz Pourazizian, Director of Planning & Development Services

REVIEWED BY

Jailan Hadnot, City Planner

CITY OF GLENN HEIGHTS, TEXAS
RESOLUTION NO. R-33-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS APPROVING AN INTERLOCAL AGREEMENT FOR FOOD ESTABLISHMENT INSPECTION AND ENVIRONMENTAL HEALTH SERVICES WITH DALLAS COUNTY; AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING AN EFFECTIVE DATE

WHEREAS, the number of inspections and enforcement actions relating to food establishments within the City of Glenn Heights and the number of environmental health services related to vector and mosquito control does not justify the employment of a full or part-time employee to perform such services; and

WHEREAS, City staff has recommended that the City engage the services of Dallas County Health and Human Services ("HHS") to provide coordinated health services, including food inspection and other environmental health services, for the City through an interlocal cooperation agreement with Dallas County; and

WHEREAS, the City Council of the City of Glenn Heights finds it to be in public interest to enter into said interlocal cooperation agreement with Dallas County, on behalf of HHS, to provide these health services on the terms and conditions set forth in the Interlocal Agreement for Food Establishment Inspection and Environmental Health Services Between Dallas County, on Behalf of Dallas County Health and Human Services, and the City of Glenn Heights, a copy of which is attached hereto as Exhibit "A."

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, THAT:

SECTION 1. The Interlocal Agreement for Food Establishment Inspection and Environmental Health Services Between Dallas County, on Behalf of Dallas County Health and Human Services, and the City of Glenn Heights, a copy of which is attached hereto as Exhibit "A," is hereby approved and the City Manager be authorized to execute an Agreement in substantially the form of Exhibit "A" and all other documents necessary to effect the services set forth therein.

SECTION 2. This Resolution shall be effective immediately upon approval.

PASSED AND APPROVED this the 16th day of September, 2025.

APPROVED:

____
Sonja A. Brown, Mayor

ATTEST:

____
Brandi Brown, City Secretary

APPROVED AS TO FORM:

____
David M. Berman, City Attorney

Exhibit “A”

STATE OF TEXAS	§	**INTERLOCAL AGREEMENT FOR FOOD**
	§	**ESTABLISHMENT INSPECTION AND**
	§	**ENVIRONMENTAL HEALTH SERVICES BETWEEN**
	§	**DALLAS COUNTY, ON BEHALF OF DALLAS**
	§	**COUNTY HEALTH AND HUMAN SERVICES, AND**
COUNTY OF DALLAS	§	**CITY OF GLENN HEIGHTS, TEXAS**

SECTION 1: PARTIES

This Interlocal Agreement ("**Agreement**") is made by and between the City of Glenn Heights, Texas, ("**City**"), a Texas municipal corporation, and Dallas County, Texas, a political subdivision of the State of Texas on behalf of the Dallas County Health and Human Services (the "**County**" or "**DCHHS**"), pursuant to the authorities granted by Chapter 791 of the Texas Local Government Code (known as the Interlocal Cooperation Act), Texas Health and Safety Code Chapter 437, Food and Drug Health Regulations, and Texas Health and Safety Code Chapter 121, Local Public Health Reorganization Act, along with Title 25 Texas Administrative Code, Part 1, Chapter 229, and any other applicable laws, as well as the City ordinance for inspection services of food establishments within City's jurisdiction and other environmental health services to City. The County or the City may hereinafter be referred to individually as a "**Party**", or collectively, as the "**Parties**".

SECTION 2: TERM

The term of this Agreement is for a period commencing on the Effective Date as defined herein and continuing through September 30, 2026 unless otherwise stated in this Agreement ("**Term**").

SECTION 3: INSPECTION SERVICES AND REQUIREMENTS

A. The City shall be responsible for the administration of the permit for each food service establishment, retail food store, and temporary food service establishment, as defined by Texas Health and Safety Code Chapter 437, (hereinafter a "**Food Establishment**").

B. The County will perform a minimum of two (2) risk-based inspections (one every six months), during the Term, of each Food Establishment for which the City has submitted an inspection request and for which a fee has been collected from the said Food Establishment for the inspection.

C. Additional follow-up inspections will be performed as deemed necessary by the County.

D. All fees contemplated within this Agreement must be in compliance with Texas Health and Safety Code Section 437.0126.

E. Any additional request for follow-up inspections by the City of Food Establishments, including Food Establishments that are closed due to non-compliance with the state and other applicable rules and regulations may be charged additional fees, if permitted by law.

F. Each Food Establishment inspection will be made by a Registered Professional Sanitarian employed by DCHHS, in compliance with all state laws and regulations.

G. An examination of the following will be made during each inspection: food and food protection; personnel; food equipment and utensils; water source; sewage; plumbing; toilet and handwashing facilities; garbage and refuse disposal; insect, rodent, and animal control; floors, walls, and ceiling; light; ventilation; and other operations.

SECTION 4: FEES AND PAYMENTS TO THE COUNTY

A. The City will collect and submit to the County a fee of Two Hundred and Ten and 00/100 Dollars ($210.00) per Term for each Food Establishment to be inspected.

B. The City will collect One Hundred and Five 00/100 Dollars ($105.00) to be paid to the County for a re-opening or inspection fee of a Food Establishment that has been closed due to non-compliance with Chapter 437 of the Texas Health and Safety Code, or any other state rules and regulations.

C. The fees are not subject to change without notice and agreement by the City. If additional costs are associated with the services under this Agreement, County will notify City of those additional costs and invoice the City separately for those additional costs.

D. The City shall pay County the stipulated fees within thirty (30) days of the monthly request for payment, or if County fails to make the payment request, then City shall pay the stipulated fees no later than the last date of this Agreement Term upon receipt of not less than thirty (30) days advance written notice from the County of amounts due. Any payment not made within thirty (30) days of its due date shall bear interest in accordance with Chapter 2251 of the Texas Government Code.

SECTION 5: OTHER ENVIRONMENTAL HEALTH SERVICES

A. Upon written request from City, the County will respond to Vector and/or Mosquito Control complaints by inspecting the property and surrounding area for standing water and provide the treatment of water that contains immature mosquitoes with larvicide. If there is a mosquito borne disease in the area, the County will provide ground application services that include spraying for adult mosquitoes (“adulticiding”), and treating standing water with larvicide (“larvaciding”).

B. In the event aerial spraying is needed to control St. Louis Encephalitis or West Nile virus throughout the County, the City will have the option to participate in the County’s emergency aerial mosquito spraying plan. Should the City agree to participate in the plan, the City must provide written notice to County and agree to the following:

1) Indicate the areas and amount of acres to be sprayed; and

2) Pay the City’s proportioned share of the cost based upon the number of acres to be sprayed multiplied by the per-acre spraying cost.

SECTION 6: RECORDS

The County will keep a copy of all Food Establishment (and environmental health service, if applicable) inspection reports and will on a monthly basis send such inspection reports to the City. If either Party receives a third-party request for inspection records, the receiving Party will respond in accordance with Texas Government Code, Chapter 552, also known as the “Texas Public Information Act,” including providing the other Party with notice and an opportunity to respond to the request by notifying the Texas Attorney General.

SECTION 7: TERMINATION

A. Without Cause: This Agreement may be terminated in writing, without cause, by either Party upon thirty (30) days' prior written notice to the other Party.

B. With Cause: The County reserves the right to terminate the Agreement immediately and upon provision of written notice to City, in whole or in part, at its sole discretion, for the following reasons:

1) Lack of, or reduction in, funding or resources;

2) The City's non-performance of the specifications of this Agreement or non-compliance with the terms of this Agreement;

3) In County's sole discretion, if termination is necessary to protect the health and safety of County employees;

4) The City's improper, misuse or inept use of funds or resources; and/or

5) The City's submission of data, statements and/or reports that are incorrect, incomplete and/or false in any way.

SECTION 8: CITY ORDINANCE

In order for this Agreement to be valid, the City must have or adopt a City/Town ordinance that provides for the inspection of Food Establishments by a Registered Professional Sanitarian. The City may require the payment of a fee(s) by each Food Establishment, and all fees must be compliance with Senate Bill 1008, Acts of the 89th Texas Legislature, 2025. Ordinance enforcement shall remain the responsibility of the City.

SECTION 9: INDEMNIFICATION

A. The County, not waiving any rights or its sovereign immunity, agrees to the extent allowed by the Texas Torts Claim Act to be responsible for any liability or damages the County may suffer as a result of claims, demands, costs or judgments, including all reasonable attorney's fees, against the County including workers compensation claims, arising out of the performance of the County employees under this Agreement, or arising from any accident, injury or damage, whatsoever, to any person or persons, or to the property of any person(s) or corporations(s) occurring during the performance of this Agreement and caused by the sole negligence of the County, its agents, officers, and/or employees.

B. The City, not waiving any rights or its sovereign immunity, agrees to the extent allowed by the Texas Torts Claim Act to be responsible for any liability or damages that the City may suffer as a result of claims, demands, costs or judgments, including all reasonable attorney's fees, against the City including workers compensation claims, arising out of the performance of the City employees under this Agreement, or arising from any accident, injury or damage, whatsoever, to any person or persons, or to the property of any person(s) or corporations(s) occurring during the performance of this Agreement and caused by the sole negligence of the City, its agents, officers, and/or employees.

C. County and City agree that any such liability or damages as stated above occurring

during the performance of this Agreement caused by the joint or comparative negligence of their employees, students, agents, or officers shall be determined in accordance with comparative responsibility laws of the State of Texas.

D. This Section 9 shall survive termination, expiration, or suspension of this Agreement.

E. THIS AGREEMENT IS EXPRESSLY MADE SUBJECT TO COUNTY'S SOVEREIGN IMMUNITY AND THE CITY'S GOVERNMENTAL IMMUNITY, TITLE 5 OF THE TEXAS CIVIL PRACTICES AND REMEDIES CODE, AND ALL APPLICABLE FEDERAL AND STATE LAWS. THE PARTIES EXPRESSLY AGREE THAT NO PROVISION OF THIS CONTRACT IS IN ANY WAY INTENDED TO CONSTITUTE A WAIVER OF ANY IMMUNITIES FROM SUIT OR FROM LIABILITY THAT THE COUNTY OR CITY HAS BY OPERATION OF LAW. NOTHING IN THIS AGREEMENT IS INTENDED TO BENEFIT ANY THIRD-PARTY BENEFICIARY.

SECTION 10: INSURANCE

The City agrees that it will at all times during the term of this Agreement maintain in full force and effect insurance, or self-insurance, to the extent permitted by applicable law under a plan of self-insurance, that is also maintained in accordance with sound accounting practices. It is expressly agreed that City will be solely responsible for all cost of such insurance; any and all deductible amounts in any policy; and in the event that the insurance company should deny coverage. It is the intent of this provision that the City's insurance covers all cost and expense so that County will not sustain any expense, cost, liability or financial risk as a result of any of the performance of services under this Agreement; as all such liability, cost, expense, premiums and deductibles are the sole responsibility and risk of the City.

SECTION 11: NOTICE

Any notice or certification required or permitted to be delivered under this Agreement shall be deemed to have been given when personally delivered, or if mailed, seventy-two (72) hours after deposit of the same in the United States Mail, postage prepaid, certified, or registered, return receipt requested, properly addressed to the contact person shown at the respective addresses set forth below, or at such other addresses as shall be specified by written notice delivered in accordance herewith:

COUNTY	CITY
Clay Lewis Jenkins, County Judge Dallas County 500 Elm Street, Suite 7000 Dallas, Texas 75202	City of Glenn Heights 1938 S. Hampton Road Glenn Heights, Texas 75154 ATTN: City Manager
With copy to:	
Philip Huang, Director DCHHS 2377 N Stemmons Fwy #800 Dallas, TX 75207	David M. Berman, City Attorney Nichols | Jackson 1800 Ross Tower 500 N. Akard Street Dallas, Texas 75201
And to:	

Dallas County District Attorney – Civil Division
500 Elm Street, Suite 6300

Dallas, Texas 75202

SECTION 12: MISCELLANEOUS PROVISIONS

12.1 ENTIRE AGREEMENT AND AMENDMENT

This Agreement, including any Exhibits and Attachments, constitutes the entire agreement between the Parties and supersedes any other agreements concerning the subject matter of this transaction, whether oral or written. No modification, amendment, novation, renewal or other alteration of this Agreement shall be effective unless mutually agreed upon in writing and executed by the Parties. Any alterations, additions, or deletions to the terms of this Agreement which are required by changes in federal or state law or regulations are automatically incorporated into this Agreement without written amendment hereto and shall become effective on the date designated by such law or regulation.

12.2 COUNTERPARTS, NUMBER/GENDER, AND HEADINGS

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. The Parties shall be entitled to sign and transmit an electronic signature of this Agreement (whether by facsimile, PDF or other email transmission), which signature shall be binding on the Party whose name is contained therein. A signed copy of this Agreement transmitted by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original executed copy of this Agreement for all purposes. Words of any gender used in this Agreement shall be held and construed to include any other gender. Any words in the singular shall include the plural and vice versa, unless the context clearly requires otherwise. Headings are for the convenience of reference only and shall not be considered in any interpretation of this Agreement

12.3 SEVERABILITY

If any provision of this Agreement is construed to be illegal, invalid, void or unenforceable, this construction will not affect the legality or validity of any of the remaining provisions. The unenforceable or illegal provision will be deemed stricken and deleted, but the remaining provisions shall not be affected or impaired, and such remaining provisions shall remain in full force and effect.

12.4 FISCAL FUNDING CLAUSE

Notwithstanding any provisions contained in this Agreement, the obligations of the County under this Agreement are expressly contingent upon the availability of funding for each item and obligation for the term of the Agreement and any pertinent extensions. The City shall not have a right of action against County in the event County is unable to fulfill its obligations under this Agreement as a result of lack of sufficient funding for any item or obligation from any source utilized to fund this Agreement or failure to budget or authorize funding for this Agreement during the current or future fiscal years. In the event that County is unable to fulfill its obligations under this Agreement as a result of lack of sufficient funding, or if funds become unavailable, County, at its sole discretion, may provide funds from a separate source or may terminate this Agreement by written notice to the City at the earliest possible time prior to the end of its fiscal year.

12.5 DEFAULT/CUMULATIVE RIGHTS/MITIGATION

It is not a waiver of default if the non-defaulting Party fails to declare a default or delays in taking any action. Waiver of any term, covenant, condition or violation of this Agreement shall not be deemed or construed a waiver unless made in authorized written instrument, nor shall such waiver be deemed or construed a waiver of any other violation or breach of any of the terms, provisions, and covenants herein contained. The rights and remedies provided by this Agreement are cumulative, and either Party's use of any right or remedy will not preclude or waive its right to use any other remedy. These rights and remedies are in addition to any other rights the Parties may have by law, statute, ordinance or otherwise. Pursuit of any remedy provided in this Agreement shall not preclude pursuit of any other remedies herein provided or any other remedies provided by law or equity, including injunctive relief, nor shall pursuit of any remedy herein provided constitute a forfeiture or waiver of any obligation of the defaulting Party hereunder or of any damages accruing by reason of the violation of any of the terms, provisions, and covenants herein contained. The City has a duty to mitigate damages.

12.6 GOVERNMENTAL IMMUNITY

This Agreement is expressly made subject to City's and County's Governmental Immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code and all applicable State and federal laws. The Parties expressly agree that no provision of this Agreement is in any way intended to constitute a waiver of any immunities from suit or from liability, or a waiver of any tort limitation, that City or County has by operation of law, or otherwise. Nothing in this Agreement is intended to benefit any third-party beneficiary.

12.7 COMPLIANCE WITH LAWS AND VENUE

In providing services required by this Agreement, City must observe and comply with all licenses, legal certifications, or inspections required for the services, facilities, equipment, or materials, and all applicable federal, State, and local statutes, ordinances, rules, and regulations. Texas law shall govern this Agreement and venue shall lie exclusively in Dallas County, Texas.

12.8 RELATIONSHIP OF PARTIES

Each Party is an independent contractor and not an agent, servant, joint enterpriser, joint venturer or employee of the other Party.

12.9 CONTRA PROFERENTUM

The doctrine of contra proferentum shall not apply to this Agreement. If an ambiguity exists in this Agreement, the Agreement shall not be construed against the Party who drafted the Agreement and such Party shall not be responsible for the language used.

12.10 ASSIGNMENT

Neither Party may transfer or assign its interest in this Agreement without prior written consent of the non-assigning Party. County approval to transfer or assign City's interest in this Agreement is subject to formal approval by the Dallas County Commissioners Court. City approval to transfer or assign County's duties to perform this Agreement is subject to formal approval by the Glenn Heights City Council.

12.11 CONTINUING OBLIGATIONS

All obligations of this Agreement which expressly or by their nature survive the expiration, termination or transfer of this Agreement shall continue in full force and effect after and notwithstanding its expiration, termination or transfer until such are satisfied in full or by their nature expire.

12.12 FORCE MAJEURE

Neither Party shall be in default or responsible for delays or failures in performance resulting from causes beyond its control. Such causes include but are not limited to acts of God, fire, storm, flood, earthquake, natural disaster, nuclear accident, strike, air traffic disruption, lockout, riot, freight embargo, public regulated utility, or governmental statutes, orders, or regulations superimposed after the fact. Any Party delayed by force majeure shall as soon as reasonably possible give the other Party written notice of the delay. The Party delayed shall use reasonable diligence to correct the cause of the delay, if correctable, and if the condition that caused the delay is corrected, the Party delayed shall immediately give the other Party written notice thereof and shall resume performance under this Agreement as soon as practicable. The date of delivery or of performance shall be extended for at least a minimum time period equal to the time lost by reason of the delay.

12.13 BINDING EFFECT

This Agreement and the respective rights and obligations of the Parties hereto shall inure to the benefit and be binding upon the successors and assigns of the Parties hereto, as well as the Parties themselves.

12.14 SIGNATORY WARRANTY

City and County represent that each has the full right, power and authority to enter and perform this Agreement in accordance with all of the terms and conditions herein, and that the execution and delivery of this Agreement is made by authorized representatives of the Parties to validly and legally bind the parties to all terms, performances and provisions set forth in this Agreement.

EXECUTED THIS ______ DAY OF _______________ 2025. ("Effective Date")

FOR DALLAS COUNTY:	**FOR CITY:**
______________________________	______________________________
BY: Clay Lewis Jenkins County Judge	BY: ______________________________ City Manager/Mayor
DATE: ______________________________	DATE: ______________________________

Recommended:

BY: Dr. Philip Huang
Director, DCHHS

Recommended (CITY):

BY: ______________________________
Title: ______________________________

Approved as to Form for Dallas County*:

JOHN CREUZOT
CRIMINAL DISTRICT ATTORNEY
DALLAS COUNTY, TEXAS
BARBARA NICHOLAS CHIEF, CIVIL DIVISION

BY: Brandon W. Carr
Assistant District Attorney

Approved as to Form (CITY):

BY: David M. Berman
Title: City Attorney

*By law, the District Attorney's Office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client, Dallas County. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval by their own respective attorney(s).

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 1

Discussion and take action to approve Ordinance O-14-25, an Ordinance of the City Council of the City of Glenn Heights, Texas, adopting the Budget for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026. (Record Vote) (Clifford Blackwell, City Manager)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

ORDINANCE O-14-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, has been duly created by the financial office of the City of Glenn Heights, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

WHEREAS, as required by Section 7.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues of the City for the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, the financial office for the City of Glenn Heights has filed the proposed budget in the office of the City Secretary and the proposed budget was made available for public inspection in accordance with Chapter 102.005 of the Local Government Code; and

WHEREAS, public hearing as required by Chapter 102.006 of the Local Government Code was held following due publication of notice thereof, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed budget; and

WHEREAS, after full and final consideration, it is the opinion of the Glenn Heights City Council that the 2025-2026 fiscal year budget as hereinafter set forth should be adopted.

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

SECTION 1. That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Glenn Heights, Texas, said budget being in the amount of $44,343,906, including nonoperating transfers, providing a complete financial plan for the fiscal year beginning October 1, 2025 and ending September 30, 2026 as submitted to the City Council by the City Manager, a copy of which is attached hereto and incorporated herein by this reference as Exhibit A and which is also on file in the City Secretary's Office, be and the same is hereby adopted and approved as the budget of the City of Glenn Heights, Texas for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

SECTION 2. That the sum of $44,343,906 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

SECTION 3. That the expenditures during the fiscal year beginning October 1, 2025 and ending September 30, 2026 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Glenn Heights, Texas.

SECTION 4. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2025-2026 are hereby ratified, and the budget Ordinance for fiscal year 2025–2026, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 5. That specific authority is given to the City Manager to take and/or make the following actions:

1. Transfer of appropriations budgeted from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund.
3. Invest idle funds, whether operating funds or bond funds, in accordance with the City's Investment Policy as prescribed by the Public Funds Investment Act.

SECTION 6. All ordinances of the City of Glenn Heights, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 7. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 8. This Ordinance shall take effect from and after its passage.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Sonja A. Brown, Mayor		
Sherron Mosley, Council Member – Place 1		
Harry A. Garrett, Council Member– Place 2		
Travis Bruton, Council Member – Place 3		
Stephanne Hale, Council Member – Place 4		
Laymon M. Lightfoot, Council Member – Place 5		
Cornel Benford II, Mayor Pro Tem – Place 6		

WITH ___ VOTING “AYE” AND ___ VOTING “NAY”, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, ON THE 16TH DAY OF SEPTEMBER 2025.

APPROVED

____
Sonja A. Brown, Mayor

ATTEST:

____
Brandi Brown, City Secretary

APPROVED AS TO FORM:

____
David Berman

EXHIBIT A
[Budget FY 2025]

Draft - Exhibit A.1 - $44,343,906

City of Glenn Heights
Proposed Budget - Revenues & Expenses
Fiscal Year 2025-26

ALL OPERATING FUNDS

REVENUES	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Operating Budget	2025-26 C.I.P. Budget
PROPERTY TAXES	8,923,656	9,380,298	10,184,200	10,368,656	10,719,011	
SALES TAXES	1,131,746	1,274,335	1,300,000	948,823	1,300,000	
FRANCHISE TAXES	717,362	682,153	630,000	552,574	665,000	
PERMITS AND LICENSES	1,232,541	663,681	598,250	662,172	626,800	
CHARGE FOR SERVICES	10,686,688	13,097,647	12,340,850	9,017,604	12,983,177	
RECREATION	266,995	195,905	170,700	205,408	273,700	
GRANTS & CONTRIBUTIONS	91,124	733,792	-	817,741	5,261,253	2,000,000
COURT FINES	245,231	245,555	257,500	167,867	257,200	
INTEREST	364,872	664,878	353,850	854,312	606,000	15,000
MISCELLANEOUS	182,776	124,221	99,200	144,946	42,200	1,050,000
OTHER FINANCING RESOURCES	-	2,905	-	10	-	674,000
TRANSFERS IN/(OUT)	125,775	1,129,686	125,775	94,331	1,846,859	
MAJOR DONATION	52,813	192,842	150,000	218,618	125,000	
TOTAL REVENUES	**24,021,579**	**28,387,898**	**26,210,325**	**24,053,062**	**34,706,200**	**3,739,000**

EXPENSES	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Budget
Salaries	6,319,011	7,220,757	8,226,163	5,711,909	8,596,427	
Benefits	1,675,783	2,182,141	2,223,976	1,751,197	1,912,675	
Supplies	496,349	540,540	1,010,429	535,108	950,075	
Repairs and Maintenance	277,645	748,903	849,500	791,198	1,106,000	
Utilities	403,338	410,991	405,470	360,171	453,484	
Operating	1,143,067	1,688,630	1,155,355	853,382	1,177,790	
Contractual Services	8,999,155	8,612,002	10,066,090	6,803,673	10,396,869	500,000
Events	52,077	188,021	243,299	101,523	160,400	
Debt	1,628,851	1,604,386	1,826,102	1,616,750	1,668,372	
Transfers	1,107,955	814,781	69,000	97,009	259,775	1,587,084
Grants	1,650	19,234	10,000	1,225,669	3,710,000	
Capital Outlay	742,507	1,072,300	35,000	691,104	3,629,587	8,235,368
TOTAL EXPENSES	**22,847,388**	**25,102,686**	**26,120,384**	**20,538,693**	**34,021,454**	**10,322,452**

Revenues Less Expenses	**1,174,191**	**3,285,212**	**89,941**	**3,514,369**	**684,746**	**(6,583,452)**

Draft - Exhibit A.2 - $45,624,773

City of Glenn Heights
Proposed Budget - Revenues & Expenses
Fiscal Year 2025-26

ALL OPERATING FUNDS

REVENUES	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Operating Budget	2025-26 C.I.P. Budget
PROPERTY TAXES	8,923,656	9,380,298	**10,184,200**	10,368,656	**10,719,011**	
SALES TAXES	1,131,746	1,274,335	**1,300,000**	948,823	**1,300,000**	
FRANCHISE TAXES	717,362	682,153	**630,000**	552,574	**665,000**	
PERMITS AND LICENSES	1,232,541	663,681	**598,250**	662,172	**626,800**	
CHARGE FOR SERVICES	10,686,688	13,097,647	**12,340,850**	9,017,604	**12,983,177**	
RECREATION	266,995	195,905	**170,700**	205,408	**273,700**	
GRANTS & CONTRIBUTIONS	91,124	733,792	**-**	817,741	**5,261,253**	**2,000,000**
COURT FINES	245,231	245,555	**257,500**	167,867	**257,200**	
INTEREST	364,872	664,878	**353,850**	854,312	**606,000**	**15,000**
MISCELLANEOUS	182,776	124,221	**99,200**	144,946	**42,200**	**1,050,000**
OTHER FINANCING RESOURCES	-	2,905	**-**	10	**-**	**674,000**
TRANSFERS IN/(OUT)	125,775	1,129,686	**125,775**	94,331	**1,846,859**	
MAJOR DONATION	52,813	192,842	**150,000**	218,618	**125,000**	
TOTAL REVENUES	**24,021,579**	**28,387,898**	**26,210,325**	**24,053,062**	**34,706,200**	**3,739,000**

EXPENSES	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Budget
Salaries	6,319,011	7,220,757	**8,226,163**	5,711,909	**8,596,427**	
Benefits	1,675,783	2,182,141	**2,223,976**	1,751,197	**1,912,675**	
Supplies	496,349	540,540	**1,010,429**	535,108	**950,075**	
Repairs and Maintenance	277,645	748,903	**849,500**	791,198	**1,106,000**	
Utilities	403,338	410,991	**405,470**	360,171	**453,484**	
Operating	1,143,067	1,688,630	**1,155,355**	853,382	**1,177,790**	
Contractual Services	8,999,155	8,612,002	**10,066,090**	6,803,673	**10,396,869**	**500,000**
Events	52,077	188,021	**243,299**	101,523	**160,400**	
Debt	1,628,851	1,604,386	**1,826,102**	1,616,750	**1,668,372**	
Transfers	1,107,955	814,781	**69,000**	97,009	**259,775**	**1,587,084**
Grants	1,650	19,234	**10,000**	1,225,669	**3,710,000**	
Capital Outlay	742,507	1,072,300	**35,000**	691,104	**3,629,587**	**8,235,368**
SUBTOTAL	**22,847,388**	**25,102,686**	**26,120,384**	**20,538,693**	**34,021,454**	**10,322,452**
				Supplementals	**700,506**	
				One-time purchases	**580,361**	
TOTAL EXPENSES	**22,847,388**	**25,102,686**	**26,120,384**	**20,538,693**	**35,302,321**	**10,322,452**
Revenues Less Expenses	**1,174,191**	**3,285,212**	**89,941**	**3,514,369**	**(596,121)**	**(6,583,452)**

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 2

Discussion and take action to approve Resolution R-27-25, ratifying the property tax increase reflected in the City's Adopted Fiscal Year 2025-2026 Budget, which is a budget that will require raising more revenue from property taxes than in the previous year; and providing an effective date. (Record Vote) (Clifford Blackwell, City Manager)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

CITY OF GLENN HEIGHTS
CITY COUNCIL REPORT

Date: September 16, 2025

SUBJECT

Discuss and take action on Resolution R-27-25, a Resolution of the City Council of the City of Glenn Heights, Texas, ratifying the property tax increase reflected in the City's Adopted Fiscal Year 2025-2026 Budget, which is a budget that will require raising more revenue from property taxes than in the previous year; and providing an effective date.

DISCUSSION / BACKGROUND

Discuss and take action on a Resolution ratifying the Property Tax Rate in the Fiscal Year 2025-2026 Budget.

PRIOR COUNCIL OR BOARD ACTION

The Fiscal Year 2025-2026 Budget will raise $357,487 or 3.48% more in property tax revenue than was raised in Fiscal Year 2024-2025. Therefore, the Texas Local Government Code section 102.007(c) requires the Council to take a separate vote to ratify the increase in property tax revenue.

PUBLIC CONTACT

Public contact has been made through publications in the Ellis County Press and on the City's website, as required by law.

FINANCIAL IMPACT

The fiscal impact of ratifying the tax rate will be property tax revenue of $10,620,265 for Fiscal Year 2025-2026.

RECOMMENDATION / ALTERNATIVES

Staff recommends approval of Resolution R-27-25, ratifying the property tax increase reflected in the 2025-2026 Fiscal Year Budget.

ATTACHMENTS

1. Resolution R-27-25

PREPARED BY

Clifford Blackwell, City Manager

REVIEWED BY

Brandi Brown, City Secretary

RESOLUTION R-27-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE CITY'S ADOPTED FISCAL YEAR 2025-2026 BUDGET, WHICH IS A BUDGET THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE PREVIOUS YEAR; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Texas Local Government Code §102.007(c) requires that adoption of a budget that raises more property tax revenue than was generated the previous year requires a record vote of the City Council to ratify the property tax increase reflected in the budget in addition to and separate from the record votes to approve the ordinance adopting the annual budget and the ordinance adopting the tax rate for the current tax year; and

WHEREAS, the City Council has adopted the 2025-2026 fiscal year budget, which will require raising more revenue from property taxes than last year's budget; and

WHEREAS, the City Council of the City of Glenn Heights, Texas, desires to ratify the property tax increase reflected in the adopted 2025-2026 Fiscal Year Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS:

SECTION 1. The property tax increase reflected in the adopted 2025-2026 Fiscal Year Budget, which is a budget that will require raising more revenue from property taxes than the previous year, is hereby ratified.

SECTION 2. This Resolution shall take effect immediately from and after its passage, as the law and charter in such cases provides.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS RESOLUTION, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Sonja A. Brown, Mayor		
Sherron Mosley, Council Member – Place 1		
Harry Garrett, Council Member – Place 2		
Travis Bruton, Council Member – Place 3		
Stephanne Hale, Council Member – Place 4		
Laymon M. Lightfoot, Council Member – Place 5		
Cornel Benford II, Mayor Pro Tem – Place 6		

WITH ___ VOTING "AYE" AND ___ VOTING "NAY", THIS RESOLUTION NO. ________ IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, ON THE 16TH DAY OF SEPTEMBER 2025.

ATTEST:

____
Brandi Brown, City Secretary

APPROVED:

____
Sonja A. Brown, Mayor

APPROVED AS TO FORM:

____
David Berman, City Attorney

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 3

Discussion regarding possible amendments to Article 3.20, Rental Registration Program. (Mayor Sonja A. Brown)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

ARTICLE 3.20
RENTAL REGISTRATION PROGRAM

§ 3.20.001. General.

The city recognizes a need for a residential rental property registration and inspection program within the city to ensure compliance with city and state life safety, health, fire, and zoning codes and to further provide a means to encourage both absentee and local landlords to correct violations and to maintain their residential rental property in a safe and habitable condition for tenants. (Ordinance O-03-16 adopted 3/1/16)

§ 3.20.002. Definitions.

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Building. Any structure having a roof that is built, maintained, or intended for use for the shelter or enclosure of persons, animals, or property of any kind.

Building official. The building official, or his/her designee, for the City of Glenn Heights, Texas.

City. The City of Glenn Heights, Texas, including all areas within its corporate limits.

City council. The city council of the City of Glenn Heights, Texas.

City manager. The city manager for the City of Glenn Heights, Texas, or his/her designee.

Dwelling. Any enclosed space wholly or partly used or intended to be used for human habitation, living, sleeping, cooking, eating, and sanitation and shall include any outhouse or appurtenance belonging thereto.

Dwelling unit. A room or group of rooms located within a dwelling forming a single habitable unit with facilities used or intended to be used by a single family for human occupancy such as living, sleeping, cooking, and eating purposes.

Family. One or more persons related by blood, adoption or marriage, living and cooking together as a single housekeeping unit. A number of persons, but not exceeding two, living and cooking together as a single housekeeping unit, though not related by blood, adoption or marriage, shall be deemed to constitute a family.

Landlord. Any person who leases, barters, or rents a rental unit to another.

Manufactured home. A structure, transportable in one or more sections, which in the traveling mode is 8 body feet (2438 body mm) or more in width or 40 body feet (12 192 body mm) or more in length, or, when erected on site, is 320 square feet (30 m2) or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein. This term shall include any structure that meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary (HUD) for such homes. For the purpose of this article, a mobile home shall be considered a manufactured home.

Multifamily rental unit. A multifamily structure containing three or more dwelling units located on a single lot designed to be occupied by three or more families living independently of one another, excluding hotels or motels.

Owner. Any person, agent, operator, firm or corporation having a legal or equitable interest in the property; or recorded in the official records of the state, county or municipality as holding title to the property; or otherwise having control of the property, including the guardian of the estate of any such person, and the executor or administrator of the estate of such person if ordered to take possession of real property by a court.

Person. An individual, corporation, business trust, estate, trust, partnership or association, two or more persons having a joint interest, or any other legal or community entity.

Property manager. The owner or the person appointed or hired by the owner to be responsible for the daily operation of a rental unit.

Rent. The offering, holding out or actual leasing of a rental unit to a person other than the owner and generally involves the payment of an amount of money as consideration for the right to occupy the rental unit, although other forms of consideration or no consideration at all may be involved.

Rental unit. A single-family dwelling, two-family dwelling (duplex), and/or a multifamily dwelling, or portion thereof that is rented or offered for rent as a residence.

Single-family dwelling. A freestanding building or manufactured home on one lot occupied by not more than one family.

Tenant. Any person who rents or leases a rental unit for living or dwelling purposes.

Two-family dwelling (duplex). A freestanding building or manufactured home on one lot, having separate accommodations for and occupied by not more than two families, one family in each dwelling unit.
(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.003. Building official, power and duties.

The building official is hereby designated as the administrator of the provisions of this article. In addition to the powers and duties otherwise prescribed for the building official, as administrator of this article, the building official shall have the authority to:

(1) Administer and enforce all provisions of this article.

(2) Keep records of all licenses issued.

(3) Adopt rules and regulations, not inconsistent with the provisions of this article, with respect to the form and content of application for registration, the investigation of applicants, and other matters incidental or appropriate to his powers and duties as may be necessary for the proper administration and enforcement of the provisions of this article.

(4) Conduct periodic inspections of residential rental properties throughout the city to ensure compliance with this article and all other city ordinances and state laws related to the purpose and/or enforcement of this article.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.004. Registration required.

(a) Each owner of a rental unit within the city shall register each such rental unit with the city in accordance with procedures contained in this article. A separate registration shall be required for each rental unit for each registration. Every owner of a rental unit as of the date of adoption of this article shall complete an initial registration application and pay an initial registration fee on or before May 1, 2016.

(b) Unless otherwise provided in this section, each owner of a rental unit within the city shall make application for registration with the city and schedule an inspection of said rental unit with the building official within thirty (30) days after the date of acquiring ownership of a rental unit or within thirty (30) days after the date an owner of a dwelling unit converts the dwelling unit into a rental unit.

(c) Application for rental registration shall be made upon a form provided by the city for such purpose, and shall include, at a minimum, the following information:

(1) Owner's name, address, and work and home telephone number, driver's license number, or identification card number and state of issuance of the owner;

(2) If owner is a partnership, the names of all partners, the principal business address, and telephone number of each partner;

(3) If owner is a corporation, the person registering must state whether the corporation is organized under the laws of this state or is a foreign corporation, and must show the mailing address, business location, telephone number, name of the main individual in charge of the local office of such corporation, if any, and the names of all officers and directors or trustees of such corporation, and, if a foreign corporation, the place of incorporation;

(4) Name, address and telephone number of the property manager or person having the authority to act on behalf of the owner;

(5) Street address of the rental unit; and

(6) Signature of the owner or owner's agent.

(d) The city shall, within thirty (30) days after receipt of the registration application, either issue a certificate of registration or notify the owner that the application does not comply with the requirements of this article.

(e) Unless otherwise provided in this article, a certificate of registration shall be valid for each rental unit until such time as there is a change in ownership for that unit. A change in ownership shall be deemed to have occurred upon any of the following:

(1) Any change in the individual ownership of the unit;

(2) Any change in the ownership of any entity(s) in whose name(s) the current registration for the unit is issued;

(3) Where the unit is managed by a property manager, upon any change in the individual

property manager and/or the property manager's ownership; or

(4) Upon the dissolution of any entity(s) having ownership over the unit or upon said entity:

(A) Petitioning for reorganization under the Bankruptcy Code;

(B) Being adjudged bankrupt; or

(C) Becoming insolvent or having a receiver appointed due to the insolvency.

(f) A nonrefundable registration fee in an amount set forth in appendix A of this code shall be paid to the city by the owner with at the same time as the registration application for each rental unit is submitted to the city.

(g) Any registration fee required to be paid under this article shall be deemed late if received by the city after the due date established by the article and/or the building official, as the case may be, and the owner shall be required to submit a nonrefundable late registration fee in an amount set forth in appendix A of this code.

(h) A nonrefundable inspection fee in an amount set forth in appendix A of this code shall be paid to the city by the owner for the inspection of each rental unit at the same time the registration fee is paid. A certificate of registration shall not be issued for a rental unit until the registration and inspection fees for the unit are paid in full to the city. The inspection fee shall be required under this article regardless of whether an inspection occurs and regardless of whether the owner or tenant has denied the building official access to the rental unit to complete the inspection.

(i) No rental unit may be occupied by a tenant without first having a valid certificate of registration. It is an offense for an owner of a rental unit within the city to permit or allow a tenant to occupy any rental unit without first being issued a valid certificate of registration for the rental unit in accordance with this article. If an owner is required to register more than one rental unit, the owner's failure to register any individual rental unit shall constitute a separate offense. Each and every day that the owner continues to fail to register a rental unit within the city shall also constitute a separate offense.

(j) It shall further be unlawful for any person to file a false rental registration application with the city.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.005. Change of ownership registration.

(a) A certificate of registration issued under section 3.20.004 shall remain in effect until such time as a change of ownership occurs in the manner defined in section 3.20.004(e).

(b) Upon a change of ownership, the new owner of each rental unit shall complete a change of ownership registration application for each unit in the manner provided by this article and deliver the same together with all applicable registration and inspection fees to the building official's office within thirty (30) days of the change in ownership. A change in ownership registration application submitted after thirty (30) days following the change of ownership shall be considered a late registration and the owner shall pay to the city a nonrefundable late registration fee in an amount set forth in appendix A of this code.

(c) The building official shall not be required to send notice to an owner for a change of ownership registration required under this section.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.006. Inspection required upon change in occupancy.

(a) The owner shall provide written notice to the building official upon each and every change in occupancy. A change in occupancy shall mean a change in all tenants occupying a rental unit. The notice required by this section shall clearly indicate whether there was a change in tenant(s) or whether the rental unit was vacated by the previous tenant(s) and is presently unoccupied.

(b) An inspection of the rental unit shall be required upon the city's receipt of written notice of a change in occupancy required to be submitted pursuant to subsection (a) above. Inspections required under this section shall be performed in the same manner as and in accordance with the applicable inspection procedures established by this article for the rental unit.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.007. Single, two-family dwellings and manufactured home inspections.

(a) The building official shall annually inspect the exterior of a single-family, two-family or manufactured home rental unit to determine compliance with applicable state and local laws. The building official shall provide written notice of the date and time that the exterior inspection will be conducted. Upon request and/or consent of the owner if the rental unit is vacant, or tenant(s) if the rental unit is occupied, the building official may conduct an inspection of the interior of a rental unit.

(b) If the owner or tenant fails to make the exterior of the rental unit available for inspection, the building official may conduct the inspection from the public right-of-way. If the owner or tenant does not provide consent for the inspection and the building official must enter onto the property to conduct the inspection, the building official shall be required to obtain a warrant in the manner provided by subsection (c) below prior to entry on the property.

(c) The building official or his agent shall enforce the provisions of this article upon presentation of proper identification to the owner or tenant in charge of any rental unit and with the owner or tenant's permission, may inspect the rental unit in accordance with this section between the hours of 8:00 a.m. and 6:00 p.m. The building official's authority to conduct both exterior and interior inspections is subject to all limitations provided in state and federal law. If entry is refused by the owner or any occupant or if consent to enter the rental unit could not be obtained, the building official is authorized to seek a warrant permitting the building official's entry pursuant to Vernon's Ann. Texas C.C.P. art. 18.05, as the same may be amended from time to time. Any warrant issued will constitute authority for the building official to enter upon and inspect the premises described therein.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.008. Multifamily inspections.

(a) The building official shall inspect all building exteriors, all exterior and interior common areas of multifamily rental units to determine compliance with applicable state and local laws on an annual basis and at any other time(s) necessary to ensure compliance with this article. Upon request and/or consent of the owner if the rental unit is vacant, or tenant(s) if the rental unit is occupied, the building official may conduct an inspection of the interior of a rental unit.

(b) Within thirty (30) days after the annual registration of a multifamily rental unit, the owner of the unit shall request the building official to conduct an inspection and shall make the unit available for inspection by the building official as provided in subsection (a) above. The owner and the building official shall agree on a reasonable date and time for the required inspection. Upon each inspection by the building official, all building exteriors, all exterior common areas, interior common areas and all other inspected premises of the multifamily rental unit shall be in compliance with all applicable state laws and local ordinances.

(c) The building official or his agent shall enforce the provisions of this article upon presentation of proper identification to the owner or tenant in charge of any rental unit and with the owner or tenant's permission, may inspect the rental unit in accordance with this section between the hours of 8:00 a.m. and 6:00 p.m. The building official's authority to conduct interior inspections is subject to all limitations provided in state and federal law. If entry is refused by the owner or any occupant or if consent to enter the rental unit could not be obtained, the building official is authorized to seek a warrant permitting the building official's entry pursuant to Vernon's Ann. Texas C.C.P. art. 18.05, as the same may be amended from time to time. Any warrant issued will constitute authority for the building official to enter upon and inspect the premises described therein.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.009. Penalty.

(a) It shall be unlawful for any person to be in violation of any provisions of this article.

(b) Any person, who shall violate a provision of this article, or fail to comply therewith, or with any of the requirements thereof, shall be prosecuted within the limits provided by law and, upon conviction, shall be punished by a fine not to exceed five hundred dollars ($500.00) for each offense. Each day that a violation continues shall constitute a separate offense.

(c) Unless otherwise specified in this article, no culpable mental state is required for the commission of an offense under this article.

(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.010. Enforcement.

(a) Nothing in this article shall prohibit the city from enforcing any administrative, civil and/or criminal enforcement remedies concurrently herewith or availing itself of any other remedy allowed by law in connection with the administration or enforcement of this article.

(b) The city may refuse to provide city utility service and/or approve an application for city utility service for a multifamily rental unit that is vacant at the time a registration application is required to be submitted for the unit until such time as the application is approved by the city and all applicable fees are paid.

(c) The city may initiate termination of city utility services, or place a hold on reconnecting or reinstituting utility services that have been terminated, as the case may be, to or for a dwelling unit that is substandard, or unfit for human habitation by certifying, in writing, that the dwelling unit or property is substandard or unfit for human habitation. Upon initiating a utility termination or hold, the city shall promptly notify the owner by written notice. The owner may appeal the request by serving the building official with a written notice of appeal within 5 days from the date the notice was mailed. Upon receipt of a timely appeal, the building official shall promptly review the owner's written notice of appeal for sufficiency and shall provide the owner with written information describing the appeal process. The city's determination upon appeal shall be in all things final and the owner shall not be entitled to further appeal under this subsection.

(Ordinance O-03-16 adopted 3/1/16)

ARTICLE 3.20
RENTAL REGISTRATION PROGRAM

§ 3.20.001. General.

The city recognizes a need for a residential rental property registration and inspection program within the city to ensure compliance with city and state life safety, health, fire, and zoning codes and to further provide a means to encourage both absentee and local landlords to correct violations and to maintain their residential rental property in a safe and habitable condition for tenants.

(a) A Residential Rental Certificate of Occupancy (RRCO) is Required. In addition to annual registration, it shall be unlawful for any person to own, operate, manage, or maintain a residential rental unit or portion thereof, or to offer for occupancy thereof, without a current and valid RRCO having been issued for said property by the City, or to violate any other requirement of this Article. Any person owning, operating, managing, or maintaining a residential rental unit(s) shall obtain an RRCO for each separate unit prior to offering that unit for rent.

(b) RRCO Issuance, Renewal, and Expiration. An RRCO shall be required for each residential rental property offered under lease and/or occupancy upon the effective date of this Article and shall be in full compliance on or before .For residential rental properties, offered leased or occupied for rent after the effective date, an RRCO shall be obtained prior to occupancy.

(1) All RRCO's shall expire with the change of tenant.

(2) An applicant for an RRCO shall file a written application with the City upon a form provided for that purpose. The application shall be signed by the owner or his/her designated and authorized representative. Should an applicant own more than one residential rental property at more than one location, a separate application shall be filed for each rental unit. The following information shall be required in the application:

(A) Address of property

(B) Name of tenant and all other residents of the rental property;

(C) Acknowledgment by property owner (or property manager) and tenant of receipt of copy of this "Residential Rental Property Ordinance" as a condition to receiving and maintaining an RRCO.

(3) The Administrator, or designee, may, at any time, require additional relevant information of the owner or property manager to clarify items on the application and to assure compliance with this Section.

(4) Upon a change of tenant of residential property, a new RRCO shall be obtained before the new tenant may occupy the property. An RRCO Fee shall be charged for the issuance of an RRCO.

(c) RRCO Fees. The fee for an RRCO, reinstatement of an RRCO, or renewal and other fees provided for in this ordinance shall be $_____.

(d) Replacement and Transferability. A replacement RRCO may be issued for one lost, destroyed, or mutilated upon application on a form provided by the City. A replacement RRCO shall have the word "Replacement" stamped across its face and shall bear the same number as the one it replaces.

(I) A residential rental property RRCO is not assignable or transferable.

(2) The form of the RRCO shall be prepared by the Administrator.

(3) The RRCO shall be held by the owner, and a second copy shall be kept on the premises.

(e) Standards of Maintenance. In addition to the requirements set forth in this Article, all exterior and interior residential rental properties, whether occupied or vacant, shall be maintained as set forth in subsection (g) hereof.

(f) Maintenance Responsibility.

(1) The owner of any property in the City, whether vacant or occupied, shall be responsible for the maintenance of all structures, equipment, appliances, and accessories to the property in compliance with all applicable ordinances and permit requirements in force in the City.

(2) No owner shall permit the occupancy of property that is not in a safe and sanitary condition, or that does not comply with all ordinances and permit requirements in force in the City.

(3) The owner shall be responsible for paying all abatement fees, taxes, and liens assessed on the property.

(4) The owner shall notify the City of any eviction notice issued to a tenant. Furthermore, the owner shall provide, to the qty, a plan for the clean-up and removal of personal items from the property 24 hours after the eviction and shall be responsible for such clean-up and removal.

(5) Tenants of any property shall be responsible for keeping the interior and exterior of the property in a clean, orderly, and sanitary condition as provided in this Article and other applicable city ordinances and adopted codes.

(6) No tenant or owner shall willfully or wantonly, or by neglect or negligence, damage, deface, or destroy any part of the property or cause or allow to exist any condition detrimental to safety or sanitation or in violation of any ordinance.

(7) In the event of any dispute between owner and tenant, or when the tenant is absent, unwilling, or unable to correct the violations, the property owner shall be held responsible for compliance with all ordinances that affect the property.

(8) All exterior areas of residential rental units and the interior of every structure shall be kept clean and free from any accumulation of rubbish, trash, debris, filth, or garbage.

(g) Inspections During Occupancy. Upon the request of a tenant, the Administrator may inspect a property for structural, electrical, mechanical, or plumbing problems, ceiling leaks, smoke detector checks, and insect or rodent infestation. The owner or landlord has thirty (30) days to correct or repair any inspection failures or deficiencies.

§ 3.20.002. Definitions.

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Administrator means the department(s) or division(s) of the City designated by the City Manager to administer and enforce the provisions of this Ordinance and any person or persons designated by such a department or division to represent the department or division for said purpose.

Building. Any structure having a roof that is built, maintained, or intended for use for the shelter or enclosure of persons, animals, or property of any kind.

Building official. The building official, or his/her designee, for the City of Glenn Heights, Texas.

~~City. The City of Glenn Heights, Texas, including all areas within its corporate limits.~~

~~City council. The city council of the City of Glenn Heights, Texas.~~

~~City manager. The city manager for the City of Glenn Heights, Texas, or his/her designee.~~

Dwelling. Any enclosed space wholly or partly used or intended to be used for human habitation, living, sleeping, cooking, eating, and sanitation and shall include any outhouse or appurtenance belonging thereto.

Dwelling unit. A room or group of rooms located within a dwelling forming a single habitable unit with facilities used or intended to be used by a single family for human occupancy such as living, sleeping, cooking, and eating purposes.

~~Family. One or more persons related by blood, adoption or marriage, living and cooking together as a single housekeeping unit. A number of persons, but not exceeding two, living and cooking together as a single housekeeping unit, though not related by blood, adoption or marriage, shall be deemed to constitute a family.~~

Landlord. Any person who leases, barters, or rents a rental unit to another.

~~Manufactured home. A structure, transportable in one or more sections, which in the traveling mode is 8 body feet (2438 body mm) or more in width or 40 body feet (12 192 body mm) or more in length, or, when erected on site, is 320 square feet (30 m2) or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein. This term shall include any structure that meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary (HUD) for such homes. For the purpose of this article, a mobile home shall be considered a manufactured home.~~

~~Multifamily rental unit. A multifamily structure containing three or more dwelling units located on a single lot designed to be occupied by three or more families living independently of one another, excluding hotels or motels.~~

Owner. Any person, agent, operator, firm or corporation having a legal or equitable interest in the property; or recorded in the official records of the state, county or municipality as holding title to the property; or otherwise having control of the property, including the guardian of the estate of any such person, and the executor or administrator of the estate of such person if ordered to take possession of real property by a court.

Person. An individual, corporation, business trust, estate, trust, partnership or association, two or more persons having a joint interest, or any other legal or community entity.

Property manager. The owner or the person appointed or hired by the owner to be responsible for the daily operation of a rental unit.

Rent. The offering, holding out or actual leasing of a rental unit to a person other than the owner and generally involves the payment of an amount of money as consideration for the right to occupy the rental unit, although other forms of consideration or no consideration at all may be involved.

~~Rental unit. A single-family dwelling, two-family dwelling (duplex), and/or a multifamily dwelling, or portion thereof that is rented or offered for rent as a residence.~~

Residential Rental unit means a single-family dwelling, two-family dwelling (duplex) or townhouse, or any portion thereof, that is rented or offered for rent for periods of30 days or more.

Single-family dwelling. A freestanding building or manufactured home on one lot occupied by not more than one family.

Tenant. Any person who rents or leases a rental unit for living or dwelling purposes.

Townhouse means a single-family unit constructed in a group of three or more attached units separated by property lines in which each unit extends from foundation to roof and with a yard or public way on at least two sides.

Two-family dwelling (duplex). A freestanding building or manufactured home on one lot, having separate accommodations for and occupied by not more than two families, one family in each dwelling unit.
(Ordinance O-03-16 adopted 3/1/16)

§ 3.20.003. Building official, power and duties.

The building official is hereby designated as the administrator of the provisions of this article. In addition to the powers and duties otherwise prescribed for the building official, as administrator of this article, the building official shall have the authority to:

(1) Administer and enforce all provisions of this article.

(2) Keep records of all licenses issued.

(3) Adopt rules and regulations, not inconsistent with the provisions of this article, with respect to the form and content of application for registration, the investigation of applicants, and other matters incidental or appropriate to his powers and duties as may be necessary for the proper administration and enforcement of the provisions of this article.

(4) Conduct periodic inspections of residential rental properties throughout the city to ensure compliance with this article and all other city ordinances and state laws related to the purpose and/or enforcement of this article.

§ 3.20.004. Registration required.

(a) Each owner of a rental unit within the city shall register each such rental unit with the city in accordance with procedures contained in this article. A separate registration shall be required for each rental unit for each registration. Every owner of a rental unit as of the date of adoption of this article shall complete an initial registration application and pay an initial registration fee on or before May 1, 2016.

(b) Unless otherwise provided in this section, each owner of a rental unit within the city shall make application for registration with the city and schedule an inspection of said rental unit with the building official within thirty (30) days after the date of acquiring ownership of a rental unit or within thirty (30) days after the date an owner of a dwelling unit converts the dwelling unit into a rental unit.

(c) Application for rental registration shall be made upon a form provided by the city for such purpose, and shall include, at a minimum, the following information:

(1) Owner's name, address, and work and home telephone number, driver's license number, or identification card number and state of issuance of the owner;

(2) If owner is a partnership, the names of all partners, the principal business address, and telephone number of each partner;

(3) If owner is a corporation, the person registering must state whether the corporation is organized under the laws of this state or is a foreign corporation, and must show the mailing address, business location, telephone number, name of the main individual in charge of the local office of such corporation, if any, and the names of all officers and directors or trustees of such corporation, and, if a foreign corporation, the place of incorporation;

(4) Name, address and telephone number of the property manager or person having the authority to act on behalf of the owner;

(5) Name, address, and telephone number of mortgagee (if there is a mortgage against property);

(6) Street address of the rental unit; and

(7) Maximum number of persons that the unit is designed to occupy as determined by the current adopted International Residential Code and current adopted International Property Maintenance Code, as amended; and

(8) Signature of the owner or owner's agent.

(d) The city shall, within thirty (30) days after receipt of the registration application, either issue a certificate of registration or notify the owner that the application does not comply with the requirements of this article.

(e) Unless otherwise provided in this article, a certificate of registration shall be valid for each rental unit until such time as there is a change in ownership for that unit. A change in ownership shall be deemed to have occurred upon any of the following:

(1) Any change in the individual ownership of the unit;

(2) Any change in the ownership of any entity(s) in whose name(s) the current registration for the unit is issued;

(3) Where the residential rental unit is managed by a property manager, upon any change in the individual property manager and/or the property manager's ownership; or

(4) Upon the dissolution of any entity(s) having ownership over the unit or upon said entity:

(A) Petitioning for reorganization under the Bankruptcy Code;

(B) Being adjudged bankrupt; or

(C) Becoming insolvent or having a receiver appointed due to the insolvency.

~~(f) A nonrefundable registration fee in an amount set forth in appendix A of this code shall be paid to the city by the owner with at the same time as the registration application for each rental unit is submitted to the city.~~

The initial, nonrefundable Registration Fee for all registration applications made on or prior to ___________, $_______ for each residential unit and paid to the City at the same time as the application is filed. The initial, nonrefundable Registration Fee for all registration applications made after _________, shall be $_______ for each residential unit and paid to the City at the same time as the application is filed. Registration applications must be renewed annually. The annual renewal Registration Fee shall be $_______.

(g) Any registration fee required to be paid under this article shall be deemed late if received by the city after the due date established by the article and/or the building official, as the case may be, and the owner shall be required to submit a nonrefundable late registration fee in an amount set forth in appendix A of this code.

~~(h) A nonrefundable inspection fee in an amount set forth in appendix A of this code shall be paid to the city by the owner for the inspection of each rental unit at the same time the registration fee is paid. A certificate of registration shall not be issued for a rental unit until the registration and inspection fees for the unit are paid in full to the city. The inspection fee shall be required under this article regardless of whether an inspection occurs and regardless of whether the owner or tenant has denied the building official access to the rental unit to complete the inspection.~~

(i) No rental unit may be occupied by a tenant without first having a valid certificate of registration. It is an offense for an owner of a rental unit within the city to permit or allow a tenant to occupy any rental unit without first being issued a valid certificate of registration for the rental unit in accordance with this article. If an owner is required to register more than one rental unit, the owner's failure to register any individual rental unit shall constitute a separate offense. Each and every day that the owner continues to fail to register a rental unit within the city shall also constitute a separate offense.

(j) It shall further be unlawful for any person to file a false rental registration application with the city.

§ 3.20.005. Change of ownership registration.

~~(a) A certificate of registration issued under section 3.20.004 shall remain in effect until such time as a change of ownership occurs in the manner defined in section 3.20.004(e).~~

(a) An RRCO issued under Section _________ shall remain in effect until such time as:

(1) a change of ownership occurs in any manner defined in Section _______ (e)

(2) the RRCO is revoked for non-payment of fees as explained in Section ______(c) of this ordinance;

(3) the RRCO is revoked for violation of this Ordinance as explained in Section _______ of this Ordinance; or____of this Ordinance; or

(4) the expiration of one year from issuance if items I, 2, or 3 above do not apply.

~~(b)~~ Upon a change of ownership, the new owner of each rental unit shall complete a change of ownership registration application for each unit in the manner provided by this article and deliver the same together with all applicable registration and inspection fees to the building official's office within thirty (30) days of the change in ownership. ~~A change in ownership registration application submitted after thirty (30) days following the change of ownership shall be considered a late registration and the owner shall pay to the city a nonrefundable late registration fee in an amount set forth in appendix A of this code.~~

~~(c) The building official shall not be required to send notice to an owner for a change of ownership registration required under this section.~~

The Administrator shall not be required to send notice to an owner for a change of ownership registration required under this Section ----

(d) No person shall make connections from a utility, source of energy, power, or water to any rental unit regulated by this code and requiring a Certificate of Registration until they are in compliance with this Article.

(e) This Article does not apply to:

(5) Owner-occupied residential rental units; or

(6) Rental units regulated by another ordinance or zoning code of the City.

§ 3.20.006. Inspection required upon change in occupancy.

(a) The owner shall provide written notice to the building official upon each and every change in occupancy. A change in occupancy shall mean a change in all tenants occupying a rental unit. The notice required by this section shall clearly indicate whether there was a change in tenant(s) or whether the rental unit was vacated by the previous tenant(s) and is presently unoccupied.

(b) An inspection of the rental unit shall be required upon the city's receipt of written notice of a change in occupancy required to be submitted pursuant to subsection (a) above. Inspections required under this section shall be performed in the same manner as and in accordance with the applicable inspection procedures established by this article for the rental unit.

§ 3.20.007. Single, two-family (Duplex) ~~dwellings~~ and Townhouse Inspections ~~manufactured home inspections.~~

(a) The Administrator, in addition to any other applicable requirement of this Article, may inspect the interior and exterior of a residential rental unit to determine compliance with applicable state and local laws including, but not limited to, the current adopted International Residential Code and the current adopted International Property Maintenance Code, as amended. The Administrator or agent may provide written notice of the date and time that the inspection will be conducted. Upon request and/or consent of the owner if the residential rental unit is vacant, or tenant(s) if the unit is occupied, the Administrator may conduct an inspection of the interior of a residential rental unit.

~~The building official shall annually inspect the exterior of a single-family, two-family or manufactured home rental unit to determine compliance with applicable state and local laws.~~

~~The building official shall provide written notice of the date and time that the exterior inspection will be conducted. Upon request and/or consent of the owner if the rental unit is vacant, or tenant(s) if the rental unit is occupied, the building official may conduct an inspection of the interior of a rental unit.~~

(b) The Administrator or designee shall enforce the provisions of this Article upon presentation of proper identification to the owner or tenant in charge of any residential rental unit and, with the owner or tenant in charge of any residential unit and, with the owner or tenant's permission, may inspect the rental unit in accordance with this Section between the hours of 8:00 am and 5:00 pm. The Administrator's authority to conduct both exterior and interior inspections is subject to all limitations provided in state and federal law. If entry is refused by the owner or any occupant, or if consent to enter the rental unit could not be obtained, the Administrator is authorized to seek a warrant permitting the Administrator's entry pursuant to Vernon's Ann. Texas C.C.P. Art. 18.05, as the same may be amended from time to time. Any warrant issued will constitute authority for the Administrator to enter upon and inspect the premises described therein.

~~If the owner or tenant fails to make the exterior of the rental unit available for inspection, the building official may conduct the inspection from the public right-of-way. If the owner or tenant does not provide consent for the inspection and the building official must enter onto the property to conduct the inspection, the building official shall be required to obtain a warrant in the manner provided by subsection (c) below prior to entry on the property.~~

~~(c) The building official or his agent shall enforce the provisions of this article upon presentation of proper identification to the owner or tenant in charge of any rental unit and with the owner or tenant's permission, may inspect the rental unit in accordance with this section between the hours of 8:00 a.m. and 6:00 p.m. The building official's authority to conduct both exterior and interior inspections is subject to all limitations provided in state and federal law. If entry is refused by the owner or any occupant or if consent to enter the rental unit could not be obtained, the building official is authorized to seek a warrant permitting the building official's entry pursuant to Vernon's Ann. Texas C.C.P. art. 18.05, as the same may be amended from time to time. Any warrant issued will constitute authority for the building official to enter upon and inspect the premises described therein.~~

~~§ 3.20.008. Multifamily inspections.~~

~~(a) The building official shall inspect all building exteriors, all exterior and interior common areas of multifamily rental units to determine compliance with applicable state and local laws on an annual basis and at any other time(s) necessary to ensure compliance with this article. Upon request and/or consent of the owner if the rental unit is vacant, or tenant(s) if the rental unit is occupied, the building official may conduct an inspection of the interior of a rental unit.~~

~~(b) Within thirty (30) days after the annual registration of a multifamily rental unit, the owner of the unit shall request the building official to conduct an inspection and shall make the unit available for inspection by the building official as provided in subsection (a) above. The owner and the building official shall agree on a reasonable date and time for the required inspection. Upon each inspection by the building official, all building exteriors, all exterior common areas, interior common areas and all other inspected premises of the multifamily rental unit shall be in compliance with all applicable state laws and local ordinances.~~

~~(c) The building official or his agent shall enforce the provisions of this article upon presentation of proper identification to the owner or tenant in charge of any rental unit and with the owner~~

~~or tenant's permission, may inspect the rental unit in accordance with this section between the hours of 8:00 a.m. and 6:00 p.m. The building official's authority to conduct interior inspections is subject to all limitations provided in state and federal law. If entry is refused by the owner or any occupant or if consent to enter the rental unit could not be obtained, the building official is authorized to seek a warrant permitting the building official's entry pursuant to Vernon's Ann. Texas C.C.P. art. 18.05, as the same may be amended from time to time. Any warrant issued will constitute authority for the building official to enter upon and inspect the premises described therein.~~

Sec. __ : Enforcement; Violations and Penalties.

(a) Any person who violates any provision of this ordinance is guilty of a misdemeanor which, upon conviction, shall be punishable by a fine not to exceed five hundred dollars ($500.00). However, a fine for the violation of a provision of this chapter that governs safety, zoning, or public health and sanitation shall be punishable by a fine not to exceed two thousand dollars ($2,000.00). Each day that an unmitigated violation of this ordinance is committed, continued, or permitted shall constitute a separate, punishable offense. Property owners found to be guilty of a misdemeanor violation as described above may have their RRCO revoked for the unit(s) affected until all violations are resolved to the satisfaction of the Administrator.

(b) Nothing in this Article shall preclude the City's pursuit of any and all other remedies allowed under civil and criminal statutes, and in equity, to address situations and conditions which are treated in this Article, under the theory of public nuisance or public health and safety. Neither shall the city be required, nor prohibited, to issue criminal citations before, after, or during any proceeding prescribed in this Article. Specifically, in addition to provisions of this article, the City asserts full authority to exercise its right to remedies under all provisions of the Texas Local Government Code, including, but not limited to, Chapter 54, Subchapter B, Municipal Health and Safety Ordinances, in prosecution of civil suits for enforcement, injunctive relief, and civil penalties to remedy conditions of public concern described in this article.

~~§ 3.20.009. Penalty.~~

~~(a) It shall be unlawful for any person to be in violation of any provisions of this article.~~

~~(b) Any person, who shall violate a provision of this article, or fail to comply therewith, or with any of the requirements thereof, shall be prosecuted within the limits provided by law and, upon conviction, shall be punished by a fine not to exceed five hundred dollars ($500.00) for each offense. Each day that a violation continues shall constitute a separate offense.~~

~~(c) Unless otherwise specified in this article, no culpable mental state is required for the commission of an offense under this article.~~

~~§ 3.20.010. Enforcement.~~

~~(a) Nothing in this article shall prohibit the city from enforcing any administrative, civil and/or criminal enforcement remedies concurrently herewith or availing itself of any other remedy allowed by law in connection with the administration or enforcement of this article.~~

~~(b) The city may refuse to provide city utility service and/or approve an application for city utility service for a multifamily rental unit that is vacant at the time a registration application is required to be submitted for the unit until such time as the application is approved by the city and all applicable fees are paid.~~

~~(c) The city may initiate termination of city utility services, or place a hold on reconnecting or reinstituting utility services that have been terminated, as the case may be, to or for a dwelling unit that is substandard, or unfit for human habitation by certifying, in writing, that the dwelling unit or property is substandard or unfit for human habitation. Upon initiating a utility termination or hold, the city shall promptly notify the owner by written notice. The owner may appeal the request by serving the building official with a written notice of appeal within 5 days from the date the notice was mailed. Upon receipt of a timely appeal, the building official shall promptly review the owner's written notice of appeal for sufficiency and shall provide the owner with written information describing the appeal process. The city's determination upon appeal shall be in all things final and the owner shall not be entitled to further appeal under this subsection.~~

Sec. _____: Joint and several liability for violations.
The owner, agent, lessee, and any other person in control of a residential rental unit shall be jointly and severally liable for a violation of this Article.

Sec. _____: Appeals.
An owner, tenant, or other person or entity affected by the enforcement of this Article may appeal the enforcement decision of the Administrator, including but not limited to the denial of a residential rental registration application or certificate of occupancy, to the Building Appeals and Advisory Board. Any such appeal must be made in writing and within fifteen (15) calendar days following the date of the enforcement action or decision of the Administrator. The decision of the Building Appeals and Advisory Board shall be final.

Sec. _____ to _____: Reserved for expansion.

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 4

Discussion and take action to approve Resolution R-31-25, nominating candidates for the Ellis Appraisal District Board of Directors for the Year 2026. (Brandi Brown, City Secretary)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

Ellis Appraisal District Board of Directors

September 16,2025

Brandi Brown

City Secretary

Overview

This Agenda Item will allow City Council to nominate 2 candidates for the Ellis Appraisal District Board of Directors for the year 2026.

The Board of Directors has the following primary responsibilities:

- Establish the appraisal district's office
- Adopt the appraisal district's annual operating budget and bi-annual reappraisal plan
- Contract for necessary services
- Hire a chief appraiser
- Appoint a taxpayer liaison officer
- Make general policy on the appraisal district's operation.

Eligibility

- Person must have resided in the appraisal district for at least two years immediately preceding the date the individual takes office.

- Person may not be an employee of a taxing unit served by the appraisal district, but may be an elected official or a member of the governing body.

- A person may not be appointed if related within the second degree of consanguinity or affinity to either an appraiser who appraiser property for use in the appraisal district's appraisal review board proceedings or a tax representative who represents taxpayers for compensation before the appraisal district's appraisal review board.

- A person may not have delinquent taxes for more than 60 days after the date the person knew or should have known of the delinquency.

Additional Information

Term: For 2026, two (2) appointed members will begin serving a four-year term, 2026-2029 and in 2028, three(3) appointed members will be serving a four-year term 2028-2031.

Meetings: Meetings are required quarterly but are typically held 6-10 times a year on a Thursday morning at 8:00 AM at the convenience of the majority of the board members.

Compensation: Directors may not receive a salary, per diem, or other compensation. They are reimbursed for reasonable and necessary expenses incurred in the performance of a director's duties if included in the appraisal district budget.

Additional Information

Last Nominated

- Travis Bruton
- Machanta Newson

Expressed Interest in Serving:

- Walter Erwin, Ennis

Next Steps

Before October 15th: City Council will submit candidate(s) name(s) (with bio) to the chief appraiser

Before October 30th: A ballot will be prepared and delivered to Glenn Heights' Presiding Officer

Before December 15th: City Council will vote by Resolution and submit to the Chief Appraiser

Before December 31st: The Chief Appraiser will deliver the Election results to the Governing Body

QUESTIONS

COMMENTS

ELLIS APPRAISAL DISTRICT

400 Ferris Ave * PO Box 878
Waxahachie, Texas 75168
972-937-3552 * Toll Free 1-866-348-3552
ecad@elliscad.com

August 18, 2025

Voting Taxing Units of the Ellis Appraisal District:
It is election time and the **2026 Board of Directors Taxing Unit Voting Entitlements** are enclosed. The 2026 Election is for the **two appointed directors positions** who served for a one-year term in 2025. The total possible votes to be cast is 2,000 (1,000 votes x 2 positions).

The FIRST step for in this process is NOMINATIONS. Each taxing unit may **nominate by resolution** adopted by its governing body (sample enclosed) one candidate for each position to be filled on the board of directors. The presiding officer of the governing body of the unit shall submit the name(s) of the unit's nominee(s) to the chief appraiser before October 15th.

Before October 30th, the chief appraiser will prepare a ballot, listing the candidates and shall deliver a copy of the ballot to the presiding officer of your unit. **The SECOND step in this process is for your governing body to VOTE.** The governing body shall determine its **vote by resolution** (sample enclosed) and submit it to the chief appraiser before December 15th. Your voting entitlement may be cast for one candidate or distributed as the governing body chooses. Mathematically, it should take 667 votes to secure a position on the board. The chief appraiser will count the votes, declare the five candidates who received the largest cumulative vote totals elected, and submit the results before December 31st to each governing body.

Taxing Units with more than 5% of the total vote are listed on the following page and have **additional requirements** under Section 6.03(k-1). This includes Ellis County, Ennis, Midlothian, Red Oak and Waxahachie ISDs and Cities of Midlothian and Waxahachie.

Please mark these dates for the governance of the Ellis Appraisal District:

Before October 15	Your governing body submits candidate(s) name(s) (with bio) to the chief appraiser
Before October 30	I will prepare and deliver a ballot to the presiding officer of your unit
Before December 15*	Your governing body will vote by resolution and submit to the chief appraiser
Before December 31	I will send the results of the election to each governing body

Please make plans on your scheduled meetings to consider and act on these matters. Your vote is very important to the continued leadership of this board.

I have asked the current board members Rick Keeler and Walter Erwin about their interest in serving another term. **Walter Erwin from Ennis is** interested in continuing to serve on the BOD.

So that all taxing units in the election are familiar with any new candidates, **please submit a short bio and contact information** (email and cell phone) **for any newly nominated candidate**. Please contact me if you have any questions.

Respectfully submitted,

Kathy Rodrigue

Kathy Rodrigue, RPA

Taxing Units with More than 5% of Total Votes in Board of Directors Election

SECTION 3. Section 6.03, Tax Code, is amended by amending Subsection (k) and adding Subsection (k-1) to read as follows:

(k) Except as provided by Subsection (k-1), the [The] governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and reclamation districts is considered to have received all of the votes cast by conservation and reclamation districts and the other candidates are considered not to have received any votes of the conservation and reclamation districts. The chief appraiser shall resolve a tie vote by any method of chance.

(k-1) This subsection applies only to an appraisal district established in a **county with a population of 120,000 or more**. The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted **at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers** (before October 15th) **the ballot to the presiding officer of the governing body.** The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

This **law applies** to the following taxing units that make up 84.16% of the total votes:

Ellis County	16.42%	with	328 votes
Ennis ISD	8.50%	with	170 votes
Midlothian ISD	19.32%	with	386 votes
Red Oak ISD	7.60%	with	152 votes
Waxahachie ISD	16.88%	with	337 votes
City of Midlothian	7.74%	with	155 votes
City of Waxahachie	7.70%	with	154 votes

ELLIS APPRAISAL DISTRICT
400 Ferris Ave * PO Box 878
Waxahachie, Texas 75168
972-937-3552 * Toll Free 1-866-348-3552
ecad@elliscad.com

2025 Board of Directors History

APPOINTED MEMBERS

Rusty Ballard
Member 2024-2025

T. Walter Erwin
Chairman 2024, 2022-2023, Member 2025 Part of 2021

David Hurst
Vice-Chairman 2025, Member 2024 Part of 2023

Richard Keeler
Chairman 2025, Vice-Chairman 2024, Member 2022-2023

Dani Muckleroy
Secretary 2024, 2022-2023, Member 2025 Part of 2021

ELECTED MEMBERS

Paula Baucum - Place 3
Secretary 2025 Member 7/1/2024

George Ricks - Place 2
Member 2025, 7/1/2024

Jennifer Zarate - Place 1
Member 2025, 7/1/2024

Richard Rozier
Ex-Officio Member 2025, 7/1/2024, Non Voting as Assessor/Collector 2021-2024

Efficiency:
The Board of Directors determines the number of ARB members needed each year. Working in panels has enabled the district to minimize ARB hearings costs. This also has enabled us to complete hearings earlier and to certify the appraisal rolls on time.

Property Value Study and MAP:
With the exception of 2018 and 2022, the appraisal district has been successful since 2000 with having local property value assignments to all 11 of our school districts. The district has also either met or exceeded expectations in each of the MAP reviews conducted by the Comptroller.

Budgeting:
Through the use of technology, the Board has shown great stewardship in dealing with a rapidly growing county and values shifting from a market value in 2019 of $22B to a $54.1B roll in 2025. The budget is less than 1% of the total levy of the taxing units, which is extremely rare for a district of our size.

Technology:
This Board looks forward each year to sharing with each of you the latest technological investment in aerial and oblique photography, Eagleview (fka Pictometry) and Changefinder. The entities of EAD receive the imagery, tools and internet access at no charge. We also offer a robust website for the research purposes.

We encourage you to take a look at EAD's stewardship in the 2024 Ellis Appraisal District Annual Report on the District website at: https://www.elliscad.com/reports then go to Appraisal Reports to see the work your District does for you and the property owners we all serve.

ELLIS APPRAISAL DISTRICT
2026 BOARD OF DIRECTORS

Eligibility:

Person must have resided in the appraisal district for at least two years immediately preceding the date the individual takes office. Person may not be an employee of a taxing unit served by the appraisal district, but may be an elected official or a member of the governing body. A person may not be appointed if related within the second degree of consanguinity or affinity to either an appraiser who appraiser property for use in the appraisal district's appraisal review board proceedings or a tax representative who represents taxpayers for compensation before the appraisal district's appraisal review board. A person may not have delinquent taxes for more than 60 days after the date the person knew or should have known of the delinquency.

Term:

For 2026, two (2) appointed members will begin serving a four-year term 2026-2029 and in 2028, three (3) appointed members will be serving a four-year term 2028-2031.

Meetings:

Meetings are required quarterly but are typically held 6-10 times a year typically on the second Thursday of the month at 8:30am or at the call of the chair.

Compensation:

Directors may not receive a salary, per diem, or other compensation. They are reimbursed for reasonable and necessary expenses incurred in the performance of a director's duties if included in the appraisal district budget.

Training:

Effective 9/1/2025, BOD members are required to attend an 8-hour training session prior to service covering:
The role and functions of the chief appraiser, board of directors, appraisal review board and taxpayer liaison officer; the comptroller regarding the property tax system; the importance of maintaining the independence of an appraisal office from political pressure; the importance of prompt, courteous, and fair treatment of the public; the finance and budgeting requirements for an appraisal district, including appropriate controls to ensure that expenditures are proper; the procurement and contracting requirements for an appraisal district, including appropriate controls to ensure there are no conflicts of interest; the requirements of Chapters 551, 552, 2001 of the Government Code; other laws relating to public officials, including conflicts of interest laws; and the standards of ethics imposed by the Uniform Standards of Professional Appraisal Practice; and the professions regulated under Chapter 1151, Occupations Code.

General Statement of Functions:
The board of directors has the following primary responsibilities:

- Establish the appraisal district's office;
- Adopt the appraisal district's annual operating budget and bi-annual reappraisal plan;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint a taxpayer liaison officer; and
- Make general policy on the appraisal district's operation.

TAXING UNIT: City of Glenn Heights
Resolution No. R-31-25

RESOLUTION OF **CANDIDATE NOMINATIONS** FOR THE ELLIS APPRAISAL DISTRICT BOARD 0F DIRECTORS FOR THE YEAR 2026*

WHEREAS, Section 6.03 (g) of the Texas Property Tax Code, requires that each taxing unit entitled to vote may nominate by Resolution one candidate for each position to be filled on the Board of Directors and submit the nomination(s) to the Chief Appraiser of the Ellis Appraisal District before October 15, 2025.

THEREFORE, the City of Glenn Heights submits the following nomination(s) with contact information for Board of Directors of the Ellis Appraisal District for 2026:

Name	E-Mail	Cell	Bio Included

ACTION TAKEN this 16th day of September 2025, in Open Session of the governing body of the above mentioned taxing unit; as authorized under Section 6.03 of the Texas Property Tax Code, for the purpose of nominating candidates to the Board of Directors of the Ellis Appraisal District.

APPROVED:

____
Sonja A. Brown, Mayor

ATTEST:

____
Brandi Brown, City Secretary

APPROVED AS TO FORM:

____
David Berman, City Attorney

*This election is for 2026, to appoint two directors who will begin serving a four-year term January 1, 2026.

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 5

Discussion and take action to approve Resolution R-32-25, nominating candidates for election to the Board of the Directors of the Dallas Central Appraisal District. (Brandi Brown, City Secretary)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

Dallas Central Appraisal District Board of Directors

September 16,2025

Brandi Brown

City Secretary

Overview

This Agenda Item will allow City Council to nominate 2 candidates for the Dallas Central Appraisal District Board of Directors for the year 2026.

The Board of Directors has the following primary responsibilities:

- Establish the appraisal district's office
- Adopt the appraisal district's annual operating budget and bi-annual reappraisal plan
- Contract for necessary services
- Hire a chief appraiser
- Appoint a taxpayer liaison officer
- Make general policy on the appraisal district's operation.

Eligibility

- Person must have resided in the appraisal district for at least two years immediately preceding the date the individual takes office.
- Person may not be an employee of a taxing unit served by the appraisal district, but may be an elected official or a member of the governing body.
- A person may not be appointed if related within the second degree of consanguinity or affinity to either an appraiser who appraiser property for use in the appraisal district's appraisal review board proceedings or a tax representative who represents taxpayers for compensation before the appraisal district's appraisal review board.
- A person may not have delinquent taxes for more than 60 days after the date the person knew or should have known of the delinquency.

Additional Information

Term: For 2026, two (2) appointed members will begin serving a four-year term, 2026-2029 and in 2028, three(3) appointed members will be serving a four-year term 2028-2031.

Meetings: Not yet set for 2026, but they have 7 set for 2025.

Compensation: Directors may not receive a salary, per diem, or other compensation. They are reimbursed for reasonable and necessary expenses incurred in the performance of a director's duties if included in the appraisal district budget.

Additional Information

Last Nominated

- Shaunte Allen (2021)

Expressed Interest in Serving:

- Not provided

Next Steps

Before October 15th: City Council will submit candidate(s) name(s) (with bio) to the chief appraiser

Before October 30th: A ballot will be prepared and delivered to Glenn Heights' Presiding Officer

Before December 15th: City Council will vote by Resolution and submit to the Chief Appraiser

Before December 31st: The Chief Appraiser will deliver the Election results to the Governing Body

QUESTIONS

COMMENTS

Dallas Central
Appraisal District

Date: August 13, 2025

To: Sonja Brown., Mayor, City of Glenn Heights | sonja.brown@glennheightstx.gov
Sent Via Email

From: Shane Docherty, Executive Director/Chief Appraiser

Re: Election/Appointment of Two Members to Board of Directors of the Dallas Central Appraisal District

Number of Votes Allocated To: Glenn Heights is <u>2</u>

This letter is to notify the Taxing Entities that it is time to start the process to appoint two members on the Dallas Central Appraisal District Board of Directors whose terms will expire on December 31, 2025. Please read the following information, particularly the deadline dates.

OVERVIEW

Section 6.0301 of the Texas Property Tax Code provides that an appraisal district in a populous county shall be governed by a board of nine (9) directors composed of both appointed and elected directors. Five (5) of the directors are to be appointed by the taxing units that participate in the district in the manner as previously prescribed by Section 6.03 of the Tax Code (the "levy method"), and three (3) directors are to be elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The County tax assessor-collector serves as a voting ex office member.

Effective January 1, 2025, the five (5) appointed board of directors were elected according to Tax Code Section 6.03, or the "Levy Method". The five directors appointed by the taxing units typically serve staggered four-year terms beginning on January 1st of every other even-numbered year. To provide for the transition for the staggered terms, two (2) directors were appointed to serve a term of one year, and three (3) directors were appointed to serve a term of three years. Thereafter, all appointed directors serve four-year staggered terms (starting with 2026 and 2028**). Following the 2024 election, the Chief Appraiser in conjunction with the taxing unit appointed/levy elected directors drew lots to determine which two (2) directors were to serve a term of one year. The two directors holding the one-year terms are Kevin Carbo, Sr. - Place 4 and Pauline Medrano – Place 5, whose terms will expire December 31, 2025.**

Therefore, a taxing unit appointment/levy election is required for Place 4 and Place 5. The two newly appointed members will serve a 4-year term, 2026-2029. Looking forward, the next taxing unit appointment election will take place in 2027 to appoint the three members whose terms expire on December 31, 2027.

The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled (two). There are 2,000 total votes to be allocated based on each taxing unit's tax levy as compared to the total levy for all taxing units. Each taxing unit eligible to vote and participate in the appointment process may nominate up to two candidates for the Dallas CAD Board of Directors.

PROCESS

This letter is the first step in this process whereby the Chief Appraiser is to calculate the voting entitlement of each taxing unit that is entitled to vote and notify the county judge and each county commissioner, the presiding officer of each city/town, city manager or city secretary, the presiding officer of each school district and the school district superintendent, the presiding officer of the college district, the college president, chancellor or other chief executive officer of the college district. **In addition to your taxing unit's votes being provided in the Subject line of this memo, I have included an attachment showing the number of votes that each county, city, school district and college district are entitled.**

The **next step** is the nomination of the candidates. A taxing unit is not required to submit nominations, but if it chooses to do so, **the nomination may be made only by a resolution** adopted by the governing body and submitted to the Chief Appraiser **before October 15, 2025**. For your convenience, a sample resolution for nomination is included with this notification. Please include the full name and address of each candidate nominated in the resolution.

It is advisable to provide each individual being considered for nomination with a copy of the attached Nominee Information Questionnaire for them to complete. The Questionnaire will provide information to the taxing unit and help ensure the nominee meets the eligibility requirements for a Board of Director position. The nominated candidate should submit a biography or resume for reference by all vote entitled taxing units in determining and casting their votes on the ballot.

The Chief Appraiser will, before October 30, prepare and submit a ballot of the timely submitted nominees to each taxing unit that is eligible to vote. The governing body of each taxing unit entitled to vote shall submit a resolution casting its votes to the Chief Appraiser **before December 15** (the day before December 15 is a Friday, December 12th so the resolution is due on or before December 12, 2025). The governing body of the taxing unit entitled to vote may cast all of its votes for one candidate or distribute them among the candidates for any number of the director positions. The Chief Appraiser will then count the votes and declare the two candidates who received the largest cumulative votes as elected and submit the results before December 31, 2025 to each of the taxing unit and to the candidates.

CALENDAR/DEADLINES

Below is the calendar for the appointment process as prescribed by Texas Property Tax Code Section 6.03.

> **Before October 1**: In accordance with Texas Property Tax Code Section 6.03(d) and (e), the chief appraiser shall calculate the number of votes to which each taxing unit other than a conservation and reclamation district [i.e. special district] is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1, 2024 (normally of each odd-number year).
>
> **Before October 15**: In accordance with the Texas Property Tax Code Section 6.03 (g) each taxing unit entitled to vote shall submit a resolution for the nominees for the board positions.

Before October 30: In accordance with Texas Property Tax Code Section 6.03 (j) the Chief Appraiser shall prepare a ballot listing the nominated candidates and deliver the ballot to the taxing units eligible to vote.
Before December 15 (the day before December 15 is a Friday, December 12th so the resolution is due on or before December 12, 2025): In accordance with Texas Property Tax Code Section 6.03 (k) each taxing unit that is entitled to vote shall determine its vote by resolution and submit the same to the Chief Appraiser.

Before December 31: In accordance with Texas Property Tax Code Section 6.03 (k) the Chief Appraiser will count the votes, declare the two candidates who received the largest cumulative vote totals elected, and submit the results to each taxing unit in the District and to the candidates.

The two (2) candidates who receive the largest cumulative vote totals are elected and the candidate who receives the largest cumulative votes is elected to Place 4 and the candidate who receives the second largest cumulative votes is elected to Place 5. The chief appraiser will resolve any tie votes by a method of chance.

QUALIFICATIONS
In order to qualify, an appointed member must be a resident of Dallas County and shall have resided in Dallas County for at least two years prior to the date such person takes office (January 1, 2026) and must satisfy the following:

Section 6.035 of the Tax Code provides that an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual is related within the second degree by consanguinity (blood) or affinity (marriage), as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district.

Similarly, an individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless: (A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02 of the Tax Code; or (B) a suit to collect the delinquent taxes is deferred or abated under Sections 33.06 or 33.065 of the Tax Code.

Per Section 6.035 of the Tax Code, an individual is also ineligible to serve on the board of directors of an appraisal district if the individual:

(1) has served as a member of the board of directors for all or part of five terms, unless:
    (A) the individual was the county assessor-collector at the time the individual served as a board member; or
    (B) the appraisal district is established in a county with a population of less than 120,000;
(2) has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;
(3) has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or
(4) has been an employee of the appraisal district at any time during the preceding three years.

An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district. (Section 6.0301, Tax Code).

An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with 1) the appraisal district; or 2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by Title 1 of the Tax Code. (Section 6.036(a), Tax Code, effective July 1, 2024.)

NEW REQUIREMENT

Also, due to new legislation passed in the 89th Texas Legislature, House Bill 148, Texas Tax Code Section 6.0302 provides that an individual may not be appointed to or be a candidate for appointment to an appointive position on the Board of Director of the Appraisal District unless the individual has signed the acknowledgement prescribed by Texas Property Tax Code Section 6.0302 (c) and has submitted the signed acknowledgement to the chief appraiser. Therefore, any individuals that are to be nominated must sign the attached Acknowedgement of Director's Duties and submit the same to the Dallas Central Appraisal District, Shane Docherty, Chief Appraiser/Executive Director, 2949 N. Stemmons Freeway, Dallas, Texas 75247-6195, before such individual's name may be placed on the Ballot. Therefore, this signed Acknowledgement MUST BE SUBMITTED/DELIVERED to the chief appraiser before October 15, 2025.

If you have any questions about this process, please contact Deputy Chief Appraiser, Cheryl Jordan, at DCADelections@dcad.org or by phone 214-819-2312, her direct line, or 214-631-0520, DCAD's main number.

Enclosure/Attachment: Acknowledgment of Director Duties; Sample Nomination Resolution; Nominee Questionnaire; Voting Entitlement List

"ACKNOWLEDGMENT OF DUTIES OF MEMBER OF APPRAISAL DISTRICT BOARD OF DIRECTORS

"I hereby acknowledge that I have read and understand the duties of a member of the board of directors of an appraisal district. I understand that the statutory responsibilities include:

"(1) establishing the appraisal district office;

"(2) hiring a chief appraiser;

"(3) adopting the appraisal district's annual operating budget after filing notice and holding a public hearing;

"(4) adopting a new budget if voting taxing units disapprove of the initial budget;

"(5) determining whether to remove members of the appraisal review board if the board of directors of the appraisal district is the appointing authority and potential grounds for removal arise;

"(6) notifying voting taxing units of any vacancy in an appointive position on the board and electing a replacement from submitted nominees;

"(7) appointing a person to fill a vacancy in an elective position on the board;

"(8) electing a chairman and a secretary of the board at the first meeting each year;

"(9) holding board meetings at least quarterly;

"(10) developing and implementing policies regarding reasonable access to the board;

"(11) preparing information describing the board's functions and complaint procedures and making that information available to the public and to participating taxing units;

"(12) notifying parties to a complaint filed with the board of the status of the complaint, unless otherwise provided;

"(13) in populous counties, appointing a taxpayer liaison officer and deputy taxpayer liaison officers;

"(14) annually evaluating the performance of the taxpayer liaison officer and any deputy taxpayer liaison officers, including reviewing the timeliness of complaint resolution;

"(15) referring matters investigated by a taxpayer liaison officer relating to the appraisal review board's conduct to the local administrative district judge with a recommendation;

"(16) developing a biennial written plan for the periodic reappraisal of all property in the appraisal district, filing notice and holding a public hearing on the plan, approving the plan, and distributing copies of the plan to participating taxing units and the comptroller;

"(17) making agreements with newly formed taxing units on an estimated budget allocation for that taxing unit;

"(18) having an annual financial audit prepared by an independent certified public accountant, delivering a copy of the audit to each voting taxing unit, and making the audit available for inspection at the appraisal district office;

"(19) designating the appraisal district depository biennially;

"(20) receiving resolutions from voting taxing units disapproving of board actions;

"(21) adhering to Local Government Code requirements for purchasing and entering into contracts;

"(22) providing advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determining the number of members of that advisory board;

"(23) adhering to laws concerning the preservation, microfilming, destruction, or other disposition of records; and

"(24) adopting and implementing a policy for the temporary replacement of a member of an appraisal review board who violates ex parte communication requirements.

"Furthermore, I recognize that the board does not appraise property or review the value of individual properties. I acknowledge that tax rates and tax burdens are determined by applicable taxing jurisdictions, not the appraisal district board of directors."

Date: ________________________

____

Signature

Name: ________________________________

(please print)

RESOLUTION NO. ____

A RESOLUTION OF THE {insert governing body e.g., city council, school board, commissioners} **OF THE** {insert name of jurisdiction} **NOMINATING CANDIDATES FOR ELECTION TO THE BOARD OF DIRECTORS OF DALLAS CENTRAL APPRAISAL DISTRICT; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Chief Appraiser of the Dallas Central Appraisal District has been charged with the responsibility of conducting the election process to determine the membership of the Board of Directors of the Dallas Central Appraisal District, according to the Property Tax Code of Texas; and

WHEREAS, Texas Property Tax Code Sections 6.03(e) and 6.03(g) provides that each taxing unit entitled to vote may nominate by resolution up to two (2) candidates to become a member of the Board of Directors to be submitted to the Chief Appraiser before October 15, 2025;

NOW, THEREFORE, BE IT RESOLVED BY THE {insert governing body e.g., city council, school board, commissioner} **OF THE** {insert name of jurisdiction}:

SECTION 1. That the {insert governing body e.g., city council, school board, commissioner} of {inset name of the jurisdiction}, does hereby nominates the following persons as a candidate for election to the Board of Directors of the Dallas Central Appraisal District:

1.
2.

SECTION 2. That this Resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the {insert the name of the governing body} of the {insert the name of the jurisdiction}, on this the ____ day of _____, 2025.

NAME OF JURISDICTION

____
MAYOR/PRESIDENT/COUNTY JUDGE

ATTEST:

____

Nominee Information Questionnaire
Dallas Central Appraisal District Board of Directors

Your name has been submitted by a Dallas Central Appraisal District Taxing Unit as a candidate for the Dallas CAD Board of Directors. Please provide the following information and feel free to attach any additional information. **The form must be returned by October 15, 2025.**

____
Name

____
Home Address/City/Zip

__________________________ ______________________________
Cell Phone E-mail

1. Are you a resident of Dallas County? **Yes/No**
    a. If yes, have you resided in Dallas County for at least two years immediately preceding the beginning of this term (January 1, 2026)?

2. Are you an elected official or member of a governing body of a taxing unit in Dallas County? **Yes/No**
    a. If yes, which taxing unit? ______________

3. Are you, or have you ever been, an employee of a taxing unit (County, City, School, Special District) in Dallas County? **Yes/No**
    a. If yes, which taxing unit? ______________
    b. When? ________________________

4. Are you related to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Tax Code? **Yes/No**
    a. If yes, please list the degree of relation. __________

5. Do you currently own property on which delinquent taxes have been owed to a taxing unit for more than 60 days or are part of a suit to collect the delinquent taxes that have been deferred or abated? **Yes/No**

6. Are you currently, or have you ever served as a voting member of the Dallas CAD Board of Directors? **Yes/No**
   If yes, what years have you served? ____________

7. Have you engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code during the last three years? **Yes/No**

8. Have you ever been engaged in the business of **Yes/No**

representing property owners for compensation in the proceedings under the Property Tax Code in Dallas County in the last three years?

9. Are you, or have you ever been an employee of Dallas CAD? **Yes/No**
   a. If yes, year(s) you were employed? ___________

10. Do you directly or through a business entity have substantial interest in a contract with Dallas CAD or a taxing unit that participates in the District? **Yes/No**
    a. If yes, please list: ___________________________

11. Please give a brief statement on why you would be interested in serving on the Dallas Central Appraisal District Board of Directors.

____

____

____

____

____

12. Please list any additional information you believe would be beneficial for the Dallas County Taxing Units to know about you.

____

____

____

____

____

Return to: Your Nominating Taxing Unit or
Cheryl Jordan - Dallas Central Appraisal District
2949 N. Stemmons Freeeway
Dallas, TX 75247
DcadElections@dcad.org

Dallas Central Appraisal District 2025 Calculation of Taxing Unit Votes for Board of Directors Per Texas Property Tax Code Section 6.03(d)

SUPPLEMENTAL #09-2024 EVR DATED 09/4/2024 FOR TAX YEAR 2024 FOR ALL ENTITIES

ENTITY	2024 Taxable Value As of *09-2024* Supplemental	2024 Tax Rate	2024 Estimated Taxes Imposed	Taxing Unit Percentage of Total Taxes Imposed	*1,000 Multiplier*	*Round*	*Multiply by Number of Directors (2)*	2025 Taxing Unit Voting Entitlement	Taxing Unit Percentage of Total Votes (Yellow Highlight ≥ 5%) TPTC 6.03(k-1)
COUNTYWIDE ENTITIES									
Dallas County	$416,443,435,417	0.215500	$897,435,603	10.86226%	*108.62262*	109	218	**218**	**11%**
Dallas College	426,915,850,533	0.105595	$450,801,792	5.45635%	*54.56355*	55	110	**110**	**5%**
GRAND TOTAL OF COUNTYWIDE	$843,359,285,950		**$1,348,237,396**	16.31862%	*163.18616*	163	328	328	
CITIES									
Addison	$6,473,963,723	0.609822	$39,479,655	0.47785%	*4.77849*	5	10	**10**	0%
Balch Springs	2,058,989,412	0.794629	$16,361,327	0.19803%	*1.98032*	2	4	**4**	0%
Carrollton	10,309,498,743	0.538750	$55,542,424	0.67227%	*6.72267*	7	14	**14**	1%
Cedar Hill	6,537,656,328	0.636455	$41,609,241	0.50362%	*5.03624*	5	10	**10**	0%
Cockrell Hill	233,643,105	0.695086	$1,624,021	0.01966%	*0.19657*	0	0	**0**	0%
Combine	27,826,346	0.350000	$97,392	0.00118%	*0.01179*	0	0	**0**	0%
Coppell	11,461,852,683	0.458632	$52,567,724	0.63626%	*6.36262*	6	12	**12**	1%
Dallas	204,668,252,776	0.704700	$1,442,297,177	17.45708%	*174.57085*	175	350	**350**	**17%**
DeSoto	7,870,705,758	0.684934	$53,909,140	0.65250%	*6.52498*	7	14	**14**	1%
Duncanville	3,942,984,246	0.614834	$24,242,808	0.29343%	*2.93427*	3	6	**6**	0%
Farmers Branch	9,979,772,798	0.543500	$54,240,065	0.65650%	*6.56504*	7	14	**14**	1%
Ferris	31,223,641	0.534800	$166,984	0.00202%	*0.02021*	0	0	**0**	0%
Garland	26,599,868,293	0.689746	$183,471,528	2.22068%	*22.20678*	22	44	**44**	2%
Glenn Heights	986,790,869	0.565015	$5,575,516	0.06748%	*0.67484*	1	2	**2**	0%
Grand Prairie	14,268,823,626	0.660000	$94,174,236	1.13985%	*11.39854*	11	22	**22**	1%
Grapevine	503,956,111	0.241165	$1,215,366	0.01471%	*0.14710*	0	0	**0**	0%
Highland Park	9,400,619,935	0.208550	$19,604,993	0.23729%	*2.37292*	2	4	**4**	0%
Hutchins	1,556,141,852	0.630082	$9,804,970	0.11868%	*1.18676*	1	2	**2**	0%
Irving	42,014,585,664	0.589100	$247,507,924	2.99575%	*29.95753*	30	60	**60**	3%
Lancaster	6,631,932,334	0.604606	$40,097,061	0.48532%	*4.85321*	5	10	**10**	0%
Lewisville	135,776,953	0.422435	$573,569	0.00694%	*0.06942*	0	0	**0**	0%
Mesquite	15,186,970,290	0.690000	$104,790,095	1.26834%	*12.68344*	13	26	**26**	1%
Ovilla	49,955,648	0.626213	$312,829	0.00379%	*0.03786*	0	0	**0**	0%
Richardson	15,112,495,539	0.542180	$81,936,928	0.99174%	*9.91737*	10	20	**20**	1%
Rowlett	7,985,870,053	0.769691	$61,466,523	0.74397%	*7.43970*	7	14	**14**	1%
Sachse	2,933,206,549	0.650416	$19,078,045	0.23091%	*2.30914*	2	4	**4**	0%
Seagoville	1,454,324,423	0.710932	$10,339,258	0.12514%	*1.25143*	1	2	**2**	0%
Sunnyvale	2,119,907,156	0.453000	$9,603,179	0.11623%	*1.16234*	1	2	**2**	0%
University Park	11,695,176,346	0.229964	$26,894,695	0.32552%	*3.25524*	3	6	**6**	0%
Wilmer	2,373,302,778	0.432143	$10,256,062	0.12414%	*1.24136*	1	2	**2**	0%
Wylie	264,974,797	0.534301	$1,415,763	0.01714%	*0.17136*	0	0	**0**	0%
GRAND TOTAL OF CITIES	$424,871,048,775		**$2,710,256,498**	32.80404%	*328.04042*	328	654	654	
SCHOOL DISTRICTS									
Carrollton-FB ISD	$27,289,093,397	0.983600	$268,415,523	3.24881%	*32.48812*	32	64	**64**	3%
Cedar Hill ISD	6,069,916,206	1.127900	$68,462,585	0.82865%	*8.28648*	8	16	**16**	1%
Coppell ISD	18,652,862,790	1.002600	$187,013,602	2.26355%	*22.63550*	23	46	**46**	2%
Dallas ISD	195,327,449,741	0.997235	$1,947,873,693	23.57641%	*235.76415*	236	472	**472**	**24%**
DeSoto ISD	5,291,507,331	1.065200	$56,365,136	0.68222%	*6.82225*	7	14	**14**	1%
Duncanville ISD	7,197,014,578	1.105700	$79,577,390	0.96318%	*9.63178*	10	20	**20**	1%
Ferris ISD	64,238,971	1.140800	$732,838	0.00887%	*0.08870*	0	0	**0**	0%
Garland ISD	33,132,872,622	1.050900	$348,193,358	4.21442%	*42.14416*	42	84	**84**	4%
Grand Prairie ISD	13,875,271,518	1.057700	$146,758,747	1.77632%	*17.76319*	18	36	**36**	2%
Grapevine-Colleyville ISD	511,644,897	0.923300	$4,724,017	0.05718%	*0.57178*	1	2	**2**	0%
Highland Park ISD	23,378,147,635	0.866900	$202,665,162	2.45299%	*24.52992*	25	50	**50**	2%
Irving ISD	22,750,859,055	1.015900	$231,125,977	2.79747%	*27.97472*	28	56	**56**	3%
Lancaster ISD	6,109,744,509	1.224400	$74,807,712	0.90545%	*9.05448*	9	18	**18**	1%
Mesquite ISD	15,036,507,363	1.096900	$164,935,449	1.99632%	*19.96324*	20	40	**40**	2%
Richardson ISD	35,774,202,646	1.105200	$395,376,488	4.78551%	*47.85505*	48	96	**96**	**5%**
Sunnyvale ISD	2,227,430,907	1.186900	$26,437,377	0.31999%	*3.19989*	3	6	**6**	0%
GRAND TOTAL OF ISD'S	$412,688,764,166		**$4,203,465,055**	50.87734%	*508.77341*	509	1,020	1,020	
GRAND TOTAL			**$8,261,958,949**	100.00000%	*1,000.00000*		2,002	2,002	100%

Per TPTC 6.03 (k-1) TU with 5% or greater:
6.03(k-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The governing body of **each taxing unit entitled to cast at least five percent of the total votes** must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

RESOLUTION NO. R-32-25

A RESOLUTION OF THE City Council **OF THE** City of Glenn Heights **NOMINATING CANDIDATES FOR ELECTION TO THE BOARD OF DIRECTORS OF DALLAS CENTRAL APPRAISAL DISTRICT; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Chief Appraiser of the Dallas Central Appraisal District has been charged with the responsibility of conducting the election process to determine the membership of the Board of Directors of the Dallas Central Appraisal District, according to the Property Tax Code of Texas; and

WHEREAS, Texas Property Tax Code Sections 6.03(e) and 6.03(g) provides that each taxing unit entitled to vote may nominate by resolution up to two (2) candidates to become a member of the Board of Directors to be submitted to the Chief Appraiser before October 15, 2025;

NOW, THEREFORE, BE IT RESOLVED BY THE City Council **OF THE** City of Glenn Heigts:

SECTION 1. That the City Council of the City of Glenn Heights, does hereby nominates the following persons as a candidate for election to the Board of Directors of the Dallas Central Appraisal District:

1.
2.

SECTION 2. That this Resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Glenn Heights, on this the 16th day of September, 2025.

APPROVED:

____
Sonja A. Brown, Mayor

ATTEST:

____
Brandi Brown, City Secretary

APPROVED AS TO FORM:

____
David Berman, City Attorney

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 6

Discussion and first reading of Ordinance O-17-25, amending Section 3.12 of Chapter 3 ("Building Regulation") of the Code of Ordinances to adopt amendments to the Flood Damage Prevention Regulations for the design and construction of drainage facilities. (Parviz Pourazizian, Director of Planning & Development Services)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

Amendment to the Flood Prevention Regulations

Parviz Pourazizian, Director of development services

September 16, 2025

FLOOD PREVENTION REGULATIONS

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, AMENDING THE CODE OF ORDINANCES, CITY OF GLENN HEIGHTS, TEXAS, BY AMENDING ARTICLE 3.12 ("FLOOD DAMAGE PREVENTION REGULATIONS") OF CHAPTER 3 ("BUILDING REGULATIONS") TO AMEND SECTION 3.12.002 ("DEFINITIONS") TO ADD OR REVISE THE DEFINITIONS OF "DESIGN FLOOD," "FILL PERMIT," "FLOODPLAIN OR FLOODPRONE AREA," "LETTER OF MAP CHANGE," AND "VALLEY STORAGE"; TO AMEND SECTION 3.12.008 ("INTERPRETATION") TO CLARIFY PARAMETERS OF INTERPRETATION; TO AMEND SECTION 3.12.013 ("VARIANCE PROCEDURES") DESIGNATING THE BOARD OF ADJUSTMENT TO HEAR AND DECIDE APPEALS AND REVISING VARIANCE REQUIREMENTS; TO RENUMBER SECTION 3.12.019 ("PENALTIES FOR NONCOMPLIANCE") TO SECTION 3.12.021, AND TO ADD A NEW SECTION 3.12.019, ENTITLED, "FILLING IN THE FLOODPLAIN," AND A NEW SECTION 3.12.020, ENTITLED "SETBACK FROM NATURAL CHANNEL REQUIRED"

ORDINANCE AMENDMENT

Applicant: **Parviz Pourazizian**

Location: City Wide

Request: Amend the Flood Damage Prevention Regulation

BACKGROUND

Our current regulations were adopted in 2013 through Ordinance O-05-13. Based on staff review and consultation with external professionals, we recommend making adjustments to ensure the regulations adequately support our rapidly growing city and remain in compliance with FEMA requirements.

HIGHLIGHTS OF REVISIONS

§3.12.002 Definitions

Design flood (City's Design Standard) means the 100-year frequency (one percent chance of being equaled or exceeded in any given year) flood discharge as calculated for fully developed watershed conditions.

Fill permit means the permit needed to initiate the process of reclaiming a portion of land in the floodplain to create a developable area that may include but not be limited to a habitable structure or parking area, raising any area of land out of a floodplain area on fill, or creating an area that can be developed in the future. The fill permit process removes the floodplain (FP) designation and is applicable in areas with an upstream drainage area greater than 100 acres, even if the land has not been formally designated as an FP area.

Floodplain or *floodprone area* means any land area susceptible to inundation by the design flood, even if the land has not been formally designated as an FP area on the Regulatory Floodplain Maps.

HIGHLIGHTS OF REVISIONS

§3.12.002 Definitions

Letter of Map Change (LOMC) means a letter that reflects an official change in an effective Flood Insurance Rate Map (FIRM). LOMCs are issued in response to a request to FEMA to revise or amend its effective flood map to remove a property or reflect changed flooding conditions on the effective map and can include Letter of Map Revisions (LOMRs), Letter of Map Amendments (LOMAs), and Letter of Map Revisions based on Fill (LOMR-F's) as amended by FEMA.

Valley Storage refers to the measure of a stream's ability to store water within its 100-year floodplain area as it moves downstream.

HIGHLIGHTS OF REVISIONS

§3.12.008 Interpretation

The intent of this article is to equal or exceed the minimum federal criteria for participation in the National Flood Insurance Program, 44 CFR, Chapter I, Part 60.3, as amended, and FEMA 480, as amended. All higher applicable standards and FEMA minimum standards apply. In the interpretation and application of this article, all provisions shall be:

(1) Considered as minimum requirements;

(2) Liberally construed in favor of the governing body; and

(3) Deemed neither to limit nor repeal any other powers granted under state statutes."

HIGHLIGHTS OF REVISIONS

§3.12.013 Appeals, Variances

The **Board of Adjustment** is hereby authorized and empowered to:

hear and decide requests for variances from the requirements of this article; and

hear and decide appeals when it is alleged there is an error in any requirement, decision, order, or determination made by the floodplain administrator in the enforcement or administration of this article.

(b) Any person or persons aggrieved by the decision of the board may appeal such decision to the **city council**, which shall promptly hear and decide the appeal. The city council's decision shall be final and binding.

…

HIGHLIGHTS OF REVISIONS

§3.12.019 Filling in the floodplain

(a) A person shall not deposit or store fill, place a structure, excavate, or engage in any other development activities in an FP area without first obtaining a floodplain development permit.

…

(e) The FP area may be altered only to the extent permitted by equal conveyance reduction on both sides of the natural channel.

(f) FP areas governed by an adopted management plan that contains valley storage regulations must comply with the valley storage regulations contained in the plan. For all other FP areas, a valley storage maintenance agreement on a form provided by the city and approved as to form by the city attorney is required, and the following requirements apply:

no loss of valley storage is permitted along a stream in which the upstream drainage area is three square miles or more;

valley storage losses along streams in which the upstream drainage area is between 100 acres and three square miles may not exceed 15 percent, as calculated on a site-by-site basis; and

valley storage losses along streams in which the upstream drainage area is less than 100 acres may not exceed 25 percent, as calculated on a site-by-site basis."

HIGHLIGHTS OF REVISIONS

§3.12.020 Setback from natural channel required

(a) For purposes of this section:

(1) *Natural Channel Setback Line* means that setback line described below located the farthest beyond the crest:

(A) That line formed by the intersection of the surface of the land and the vertical plane located a horizontal distance of 20 feet beyond the crest.

(B) That line formed by the intersection of the surface of the land beyond the crest and a plane passing through the toe and extending upward and outward from the channel at the designated slope. For purposes of this paragraph, the designated slope is:

(i) four to one if the channel contains clay or shale soil; and

(ii) three to one in all other cases.

HIGHLIGHTS OF REVISIONS

§3.12.020 Setback from natural channel required (Continue)

Crest means that line at the top of the bank where the slope becomes less than four to one.

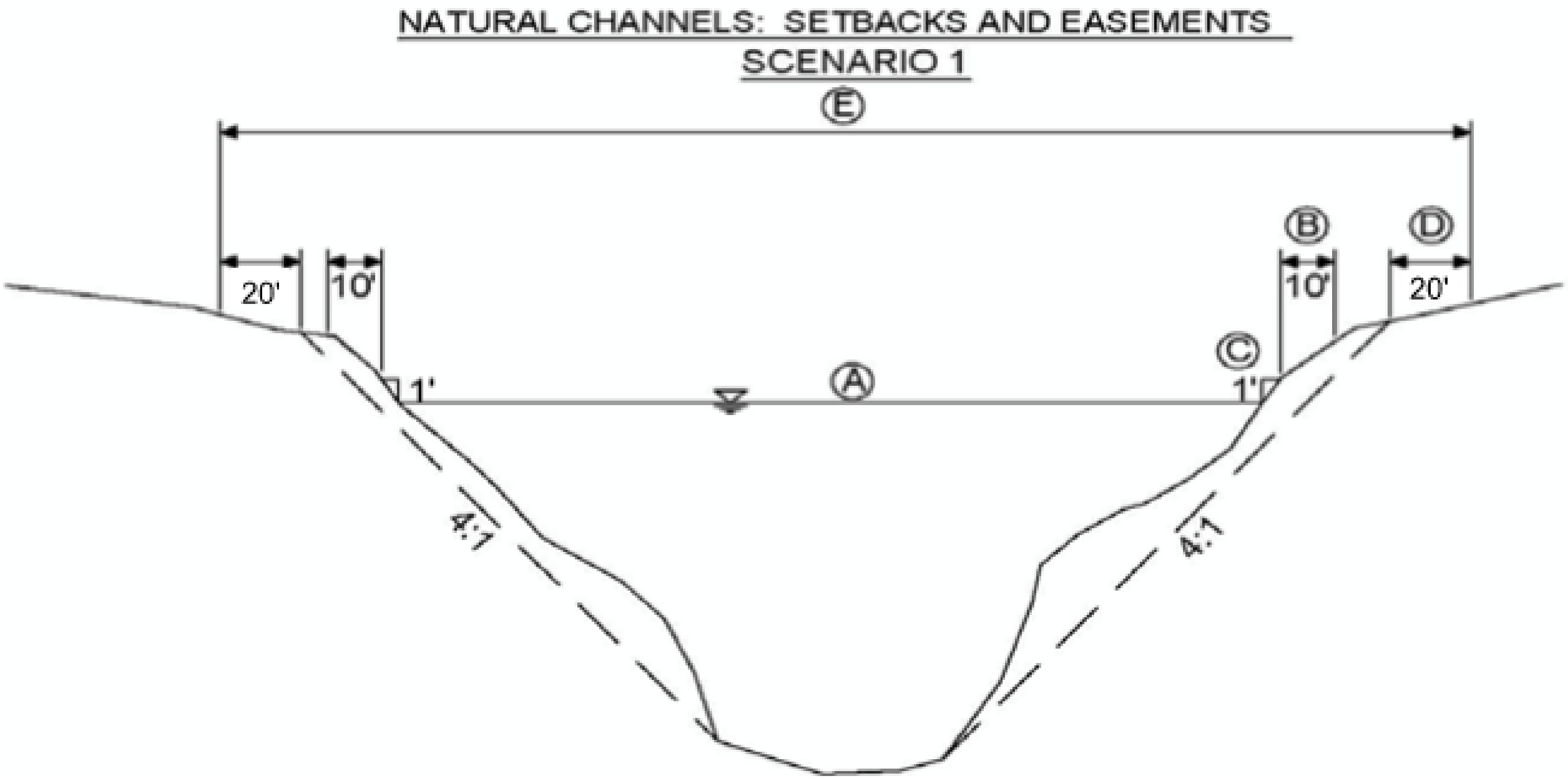
Toe means that line at the bottom of the bank where the slope becomes less than four to one.

Except as otherwise provided in subsection (c), all development must be located behind the natural channel setback line.

A structurally engineered retention system approved by the floodplain administrator may be substituted for the setback required in subsection (b)."

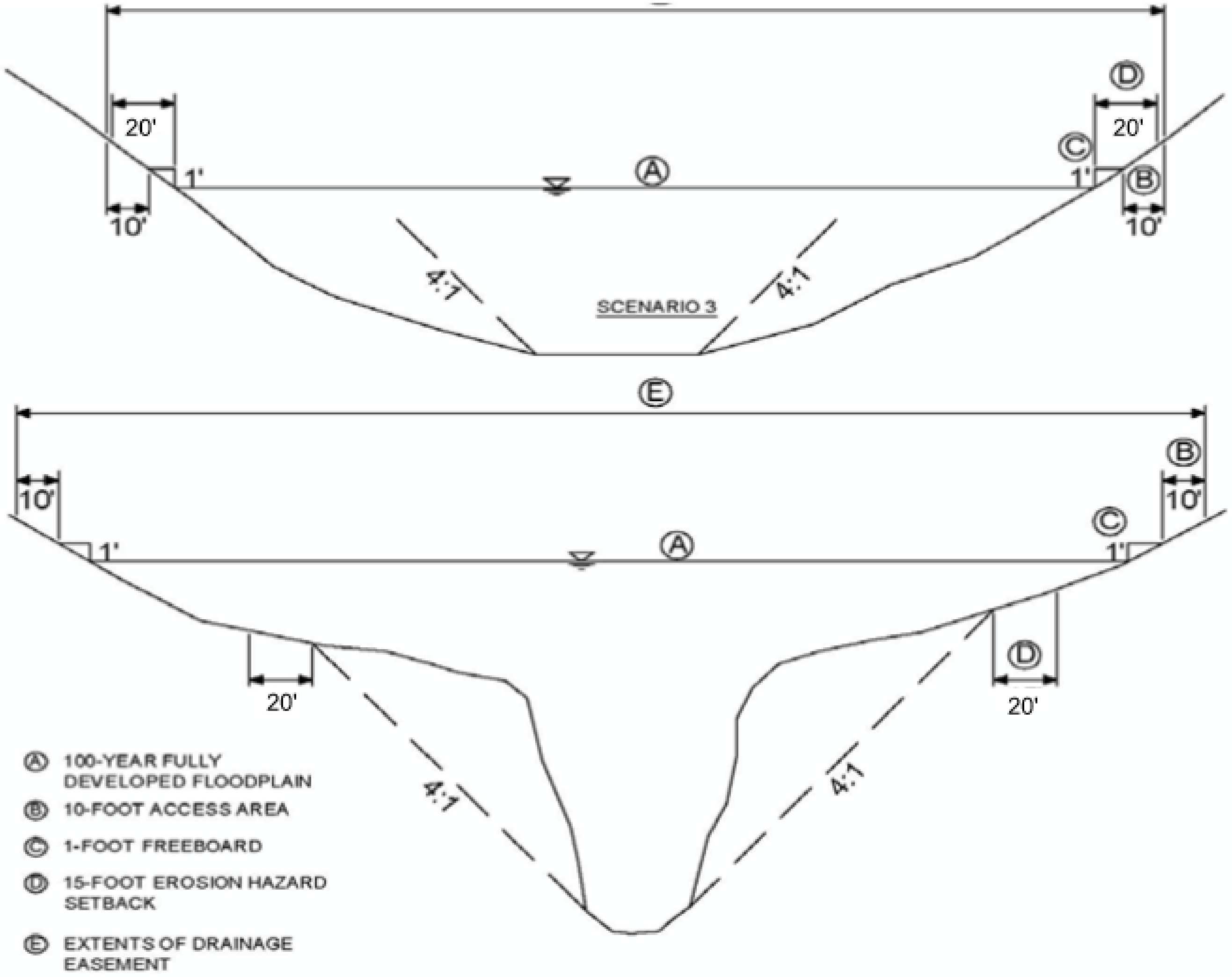
REVISIONS (Cont.)

6.2.1 – Design Guidance – Site Consideration:



REVISIONS (Cont.)

6.2.1 – Design Guidance – Site Consideration:



RECOMMENDATION

- Staff Recommends approval of amendments to the city's Drainage Design Criteria.

QUESTIONS

COMMENTS

AN ORDINANCE OF THE CITY OF GLENN HEIGHTS, TEXAS

ORDINANCE NO. O-16-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, AMENDING THE CODE OF ORDINANCES, CITY OF GLENN HEIGHTS, TEXAS, BY AMENDING ARTICLE 3.12 ("FLOOD DAMAGE PREVENTION REGULATIONS") OF CHAPTER 3 ("BUILDING REGULATIONS") TO AMEND SECTION 3.12.002 ("DEFINITIONS") TO ADD OR REVISE THE DEFINITIONS OF "DESIGN FLOOD," "FILL PERMIT," "FLOODPLAIN OR FLOODPRONE AREA," "LETTER OF MAP CHANGE," AND "VALLEY STORAGE"; TO AMEND SECTION 3.12.008 ("INTERPRETATION") TO CLARIFY PARAMETERS OF INTERPRETATION; TO AMEND SECTION 3.12.013 ("VARIANCE PROCEDURES") DESIGNATING THE BOARD OF ADJUSTMENT TO HEAR AND DECIDE APPEALS AND REVISING VARIANCE REQUIREMENTS; TO RENUMBER SECTION 3.12.019 ("PENALTIES FOR NONCOMPLIANCE") TO SECTION 3.12.021, AND TO ADD A NEW SECTION 3.12.019, ENTITLED, "FILLING IN THE FLOODPLAIN," AND A NEW SECTION 3.12.020, ENTITLED "SETBACK FROM NATURAL CHANNEL REQUIRED"; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR A PENALTY OF FINE NOT TO EXCEED TWO THOUSAND DOLLARS ($2,000.00) FOR EACH OFFENSE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Glenn Heights, Texas, finds and determines that amendments to the City's flood damage prevention regulations are needed to update and provide clarification to existing regulations, to revise regulations to improve protection against flood damage, and to protect the public health and safety, and that the amendments herein are in the interests of public health and safety and the best interest of the citizens of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, THAT:

SECTION 1: The Code of Ordinances, City of Glenn Heights, Texas, be and is hereby amended to amend Section 3.12.002 ("Definitions") of Article 3.12 ("Flood Damage Prevention Regulations") of Chapter 3 ("Building Regulations"), by adding or revising the definition of "Design Flood," the definition of "Fill Permit," the definition of "Floodplain or floodprone area," the definition of "Letter of Map Change," and the definition of "Valley storage," such that the foregoing definitions in Section 3.12.002 shall read as follows:

"CHAPTER 3
BUILDING REGULATIONS

. . .

ARTICLE 3.12
FLOOD DAMAGE PREVENTION REGULATIONS

. . .

§3.12.002 Definitions.
Unless specifically defined below, words or phrases used in this article shall be interpreted to give them the meaning they have in common usage and to give this article its most reasonable application.

. . .

Design flood (City's Design Standard) means the 100-year frequency (one percent chance of being equaled or exceeded in any given year) flood discharge as calculated for fully developed watershed conditions.

. . .

Fill permit means the permit needed to initiate the process of reclaiming a portion of land in the floodplain to create a developable area that may include but not be limited to a habitable structure or parking area, raising any area of land out of a floodplain area on fill, or creating an area that can be developed in the future. The fill permit process removes the floodplain (FP) designation and is applicable in areas with an upstream drainage area greater than 100 acres, even if the land has not been formally designated as an FP area.

. . .”

Floodplain or _floodprone area_ means any land area susceptible to inundation by the design flood, even if the land has not been formally designated as an FP area on the Regulatory Floodplain Maps.

. . .

Letter of Map Change (LOMC) means a letter that reflects an official change in an effective Flood Insurance Rate Map (FIRM). LOMCs are issued in response to a request to FEMA to revise or amend its effective flood map to remove a property or reflect changed flooding conditions on the effective map and can include Letter of Map Revisions (LOMRs), Letter of Map Amendments (LOMAs), and Letter of Map Revisions based on Fill (LOMR-F's) as amended by FEMA.

. . .

Valley Storage refers to the measure of a stream's ability to store water within its 100-year floodplain area as it moves downstream.

. . .”

SECTION 2: The Code of Ordinances, City of Glenn Heights, Texas, be and is hereby amended to amend Section 3.12.008 of Article 3.12 ("Flood Damage Prevention Regulations") of

Chapter 3 ("Building Regulations"), by amending Section 3.12.008 to read in its entirety as follows:

"CHAPTER 3
BUILDING REGULATIONS

. . .

ARTICLE 3.12
FLOOD DAMAGE PREVENTION REGULATIONS

. . .

§3.12.008 Interpretation.

The intent of this article is to equal or exceed the minimum federal criteria for participation in the National Flood Insurance Program, 44 CFR, Chapter I, Part 60.3, as amended, and FEMA 480, as amended. All higher applicable standards and FEMA minimum standards apply. In the interpretation and application of this article, all provisions shall be:
(1) Considered as minimum requirements;
(2) Liberally construed in favor of the governing body; and
(3) Deemed neither to limit nor repeal any other powers granted under state statutes."

SECTION 3: The Code of Ordinances, City of Glenn Heights, Texas, be and is hereby amended to amend Section 3.12.013 of Article 3.12 ("Flood Damage Prevention Regulations") of Chapter 3 ("Building Regulations"), by amending Section 3.12.013 to be entitled, "Appeals; variances," and to read in its entirety as follows:

"CHAPTER 3
BUILDING REGULATIONS

. . .

ARTICLE 3.12
FLOOD DAMAGE PREVENTION REGULATIONS

. . .

§3.12.013 Appeals; variances.

(a) The Board of Adjustment is hereby authorized and empowered to:
(1) hear and decide requests for variances from the requirements of this article; and
(2) hear and decide appeals when it is alleged there is an error in any requirement, decision, order, or determination made by the floodplain administrator in the enforcement or administration of this article.

(b) Any person or persons aggrieved by the decision of the board may appeal such decision to the city council, which shall promptly hear and decide the appeal. The city council's decision shall be final and binding.

(c) The floodplain administrator shall maintain a record of all actions involving an appeal and shall report variances to the Federal Emergency Management Agency upon request.

(d) Variances The board is authorized to issue variances to the literal application of the terms of this article upon consideration of the purpose and intent of, and the standards and requirements imposed by, this article. The granting or issuance of a variance is discretionary. Upon consideration of the factors noted in this section and the requirements and intent of this article, the board may attach such conditions to the granting of a variance as it deems necessary to further the purpose and objectives of this article.

(e) Variances may be issued for the reconstruction, rehabilitation or restoration of structures listed on the National Register of Historic Places or the State Inventory of Historic Places, without regard to the procedures set forth in this article.

(f) Variances may be issued for the repair or rehabilitation of historic structures upon a determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and the variance is the minimum necessary to preserve the historic character and design of the structure.

(g) Variances may be issued for new construction and substantial improvements to be erected on a lot of 1/2 acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing the relevant factors in section 3.12.012(b) have been fully considered. As the lot size increases beyond the 1/2 acre, the technical justification required for issuing the variance increases.

(h) Variances may be issued by the board for new construction and substantial improvements and for other development necessary for the conduct of a functionally dependent use provided that:

(1) The criteria outlined in this section are met; and

(2) The structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.

(i) Variances shall not be issued within any designated floodway if any increase in flood levels during the base flood discharge would result.

(j) Prerequisites for granting variances:

(1) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.

(2) Variances shall only be issued upon:

(A) Showing a good and sufficient cause;

(B) A determination that failure to grant the variance would result in exceptional hardship to the applicant; and

(C) A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.

(3) Any applicant for which a variance is granted shall be given written notice that the structure will be permitted to be built with the lowest floor elevation below the base flood elevation, and that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation."

SECTION 4: The Code of Ordinances, City of Glenn Heights, Texas, be and is hereby amended to amend Article 3.12 ("Flood Damage Prevention Regulations") of Chapter 3 ("Building Regulations"), to renumber Section 3.12.019, "Penalties for Noncompliance," from Section 3.12.019 to Section 3.12.021, without amendment, repeal or change to the heading or text of the section, and to adopt a new Section 3.12.019 and a new Section 3.12.020, to read in their entirety as follows:

"CHAPTER 3
BUILDING REGULATIONS

. . .

ARTICLE 3.12
FLOOD DAMAGE PREVENTION REGULATIONS

. . .

§3.12.019 Filling in the floodplain.

(a) A person shall not deposit or store fill, place a structure, excavate, or engage in any other development activities in an FP area without first obtaining a floodplain development permit.

(b) Except for detention basins and ponds, alterations of the Floodplain (FP) area may not increase the water surface elevation of the design flood of the creek upstream, downstream, or through the project area. Detention basins and ponds may increase the water surface elevation of the design flood provided the increase is within the detention basin's or pond's boundaries as approved by the floodplain administrator.

(c) Alterations of the FP area may not create or increase an erosive water velocity on- or off-site. The mean velocity of stream flow at the downstream end of the site after fill may not exceed the mean velocity of the stream flow under existing conditions.

(d) The effects of the existing and proposed public and private improvements will be used in determining water surface elevations and velocities. Any alteration of the FP area necessary to obtain a removal of an FP prefix may not cause any additional expense in any current or projected public improvements.

(e) The FP area may be altered only to the extent permitted by equal conveyance reduction on both sides of the natural channel.

(f) FP areas governed by an adopted management plan that contains valley storage regulations must comply with the valley storage regulations contained in the plan. For all other FP areas, a valley storage maintenance agreement on a form provided by the city and approved as to form by the city attorney is required, and the following requirements apply:

(1) no loss of valley storage is permitted along a stream in which the upstream drainage area is three square miles or more;

(2) valley storage losses along streams in which the upstream drainage area is between 100 acres and three square miles may not exceed 15 percent, as calculated on a site-by-site basis; and

(3) valley storage losses along streams in which the upstream drainage area is less than 100 acres may not exceed 25 percent, as calculated on a site-by-site basis."

§3.12.020 Setback from natural channel required.

(a) For purposes of this section:

(1) *Natural Channel Setback Line* means that setback line described below located the farthest beyond the crest:

(A) That line formed by the intersection of the surface of the land and the vertical plane located a horizontal distance of 20 feet beyond the crest.

(B) That line formed by the intersection of the surface of the land beyond the crest and a plane passing through the toe and extending upward and outward from the channel at the designated slope. For purposes of this paragraph, the designated slope is:

(i) four to one if the channel contains clay or shale soil; and

(ii) three to one in all other cases.

(2) *Crest* means that line at the top of the bank where the slope becomes less than four to one.

(3) *Toe* means that line at the bottom of the bank where the slope becomes less than four to one.

(b) Except as otherwise provided in subsection (c), all development must be located behind the natural channel setback line.

(c) A structurally engineered retention system approved by the floodplain administrator may be substituted for the setback required in subsection (b)."

SECTION 5. All provisions of the Ordinances of the City of Glenn Heights, Texas, in conflict with the provisions of this ordinance be and are hereby repealed and all other provisions of the ordinances of the City of Glenn Heights, Texas, not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 6: An offense committed before the effective date of this ordinance is governed by the prior law and the provisions of the Code of Ordinances, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 7: Should any sentence, paragraph, subdivision, clause, phrase, or section of this ordinance or the Code of Ordinances, as amended hereby, be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance or the Code of Ordinances as a whole, or any part or provision thereof, other than the part declared to be invalid, illegal, or unconstitutional.

SECTION 8. Any person, firm, or corporation violating any of the provisions or terms of this ordinance shall be subject to a penalty by fine not to exceed two thousand dollars ($2,000.00) for each offense, and each and every day such violation continues or is allowed to exist shall constitute a separate offense.

SECTION 9: This ordinance shall take effect immediately from and after its passage and the publication of its caption, as the law and charter in such cases provide.

Duly Passed by the City Council of the City of Glenn Heights, Texas this ______ day of ____________________, 2025.

Approved:

____
Sonja A. Brown, Mayor

Attest:

____
Brandi Brown, City Secretary

Approved as to Form:

____
David M. Berman, City Attorney

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 7

Acknowledge receipt of the August 2025 Financial Reports. (Sherry Roberts, Finance Director)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

City of Glenn Heights August 2025 Financial Summary

Sherry Roberts

Finance Director

September 16, 2025

Property Tax Comparison

Total Property Tax Budget: $8,779,380

YTD Actual: $8,971,764

YTD Budget Percentage: 102.2%

Sales Tax Comparison

Month of August 2025

Budget: $121,890 Actual: **$116,393**

MTD Difference v. Budget -4.5%

(Based on a rolling 3-year average collection)

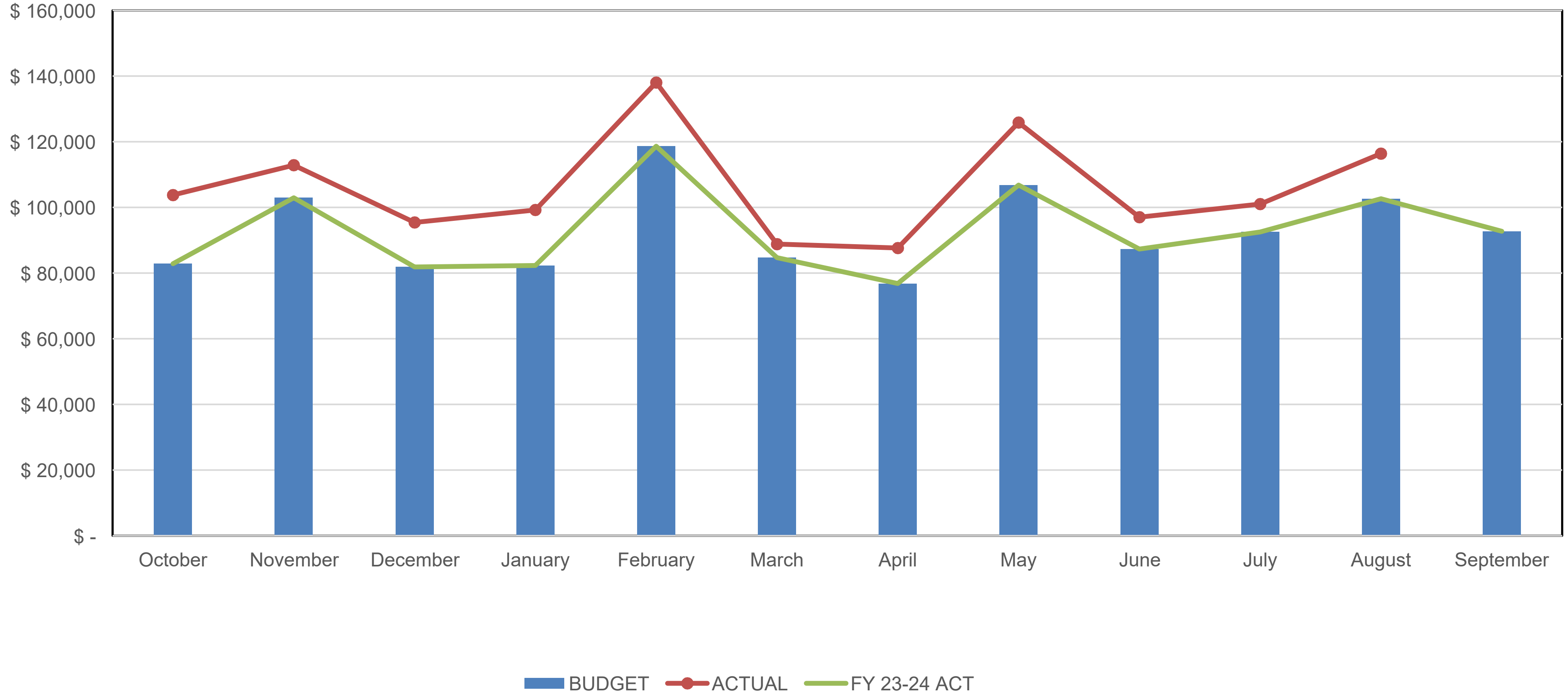
YTD

Budget: $1,300,000

Actual: **$1,166,281**

Budget Actual: **89.7%**

Comparison of Budgeted Sales Tax to Actual



General Fund Revenues

DEPARTMENT	BUDGET	YTD
PROPERTY TAXES	$ 8,779,380	$ 8,971,764
FRANCHISE FEES	630,000	584,350
SALES TAXES	1,300,000	1,166,281
CHARGE FOR SERVICES (TOWER RENTAL, SANITATION, ETC.)	1,560,430	1,680,951
PERMITS AND FEES	598,250	771,676
RECREATION	170,700	211,565
COURT FINES	247,000	218,487
INTEREST	300,000	759,148
MISCELLANEOUS	90,000	197,651
DONATION FROM GHHFC CO. DEV.	150,000	218,618
TOTAL REVENUES	**$ 13,825,760**	**$ 14,780,492**

General Fund Expenditures

DEPARTMENT		BUDGET		YTD
CITY COUNCIL	$	307,600	$	230,271
CITY MANAGER		611,463		521,234
ADMINISTRATION		92,800		50,587
CITY SECRETARY		200,372		227,894
HUMAN RESOURCES		430,350		451,172
INFORMATION TECHNOLOGY		663,766		598,426
COMMUNITY ENGAGEMENT		326,807		212,913
FINANCE		467,050		460,810
MUNICIPAL COURT		224,755		188,749
FIRE		2,930,695		2,639,427
POLICE		4,008,068		3,310,036
STREETS		2,513,951		2,271,747
ECONOMIC DEVELOPMENT		54,650		8,995
PLANNING		486,202		448,625
PARKS & RECREATION		742,147		460,266
GROUNDS MAINTENANCE		141,398		99,173
TOTAL EXPENDITURES	**$**	**14,202,074**	**$**	**12,180,326**

General Fund Revenues/Expenditures

Budget YTD: 91.67%

Total *Revenues* Budgeted: $13,825,760

YTD Actual: $14,780,491

Budget Actual: 106.9%

Total *Expenditures* Budgeted: $14,202,074

YTD Actual: $12,180,324

Budget Actual: 85.8%

General Fund-Fund Balance Summary

General Fund	FY 2024 - 2025 Budget	FY 2024 - 2025 Actual/YTD	FY 2023 - 2024 Budget	FY 2023 - 2024 Actual/YTD
Beginning Fund Balance	$8,221,531	$11,577,655	$8,541,761	$8,541,761
Total Revenues	$13,825,760	$14,780,491	$12,829,907	$12,423,104
Total Expenditures	(14,202,074)	(12,180,324)	(12,691,556)	(9,681,615)
Total Revenues Over (Under) Exp.	($376,315)	$2,600,167	$138,350	$2,741,489
Other Financing Sources (Use)	-	-	-	-
Transfer to Vehicle Replacement Fund	-	-	(303,000)	-
Transfer to Fund 410 Capital	-	-	(679,180)	-
Transfer from GH Dev Co. & HFC	-	-	1,000,000	1,000,000
Transfer from 911 Wireless Fund	69,000	63,250	69,000	57,500
Transfer from Utility Fund	15,000	13,750	15,000	12,500
Charge for city-wide service	6,000	5,500	6,000	5,000
Transfer from Court Security	20,000	18,333	20,000	-
Transfers from Drainage Fund	15,775	14,460	15,775	13,146
Transfer to Disaster Recovery Fund	-	-	-	(130,184)
Transfer to State Seizure Fund	-	(2,678)		
Net Change	(250,540)	2,712,782	281,945	3,699,451
Ending Unassigned Fund Balance	$7,970,991	$14,290,437	$8,823,706	$12,241,212
Days in Reserve	205	392	225	383

Water & Sewer Fund Revenues/Expenditures

Budget YTD: 91.67%

Total *Revenues* Budgeted: $10,282,200

YTD Actual: $9,465,464

Budget Actual: 92.1%

Total *Expenditures* Budgeted: $9,779,861

YTD Actual: $8,043,346

Budget Actual: 82.2%

Water & Sewer Fund-Statement of Net Position Summary

Water Sewer Fund	Budget	Actual/YTD
Beginning Net Position	$2,713,707	$3,606,507
Total Revenues	$10,282,200	$9,465,464
Total Expenditures	(9,779,861)	(8,043,346)
Total Revenues Over (Under) Exp.	$502,339	$1,422,118
Other Funding Sources (Use)	-	(404,496)
Debt Service Bond Payments	(225,170)	(225,161)
Net Change	277,169	792,461
Ending Unassigned Net Position	$2,990,876	$4,398,970
Days in Reserve	68	178

Drainage Fund Revenues/Expenditures

Budget YTD: 91.67%

Total *Revenues* Budgeted: $471,420

YTD Actual: $393,155

Budget Actual: 83.4%

Total *Expenditures* Budgeted: $679,414

YTD Actual: $442,512

Budget Actual: 65.1%

Drainage Fund - Statement of Net Position Summary

Drainage Fund	Budget	Actual/YTD
Beginning Net Position	$1,167,314	$1,140,746
Total Revenues	$471,420	$393,155
Total Expenditures	(679,414)	(442,512)
Total Revenues Over (Under) Exp.	($207,994)	($49,357)
Other Funding Sources (Uses)		
Operating Transfers (Out)	(15,775)	(14,460)
Net Change	(223,769)	(63,817)
Ending Unassigned Net Position	$943,545	$1,076,929
Days in Reserve	507	813

Other Funds Summary

FUND	BUDGET EXPEND	ACTUAL EXPEND	EST. FUND BALANCE
200-COURT TECHNOLOGY	$ 4,000	$ 3,635	$ 20,370
201-COURT SECURITY	$ 6,750	$ 18,333	$ 38,564
205-E911 FUND	$ 79,000	$ 63,250	$ 328,570
215-STREET IMPACT FEES	$ 900,000	$ 123,586	$ 1,611,795
230-PARK FEES	$ 550,000	$ 215,485	$ 1,418,972
250-OPERATING GRANTS FUND	$ 3,140,836	$ 1,599,258	$ (925,197)
251-ARPA FUND	$ 2,000,000	$ 142,341	$ 1,576,857
403-2016 GO BOND	$ 4,348,000	$ 595,253	$ 3,641,763
406-VEHICLE REPLACEMENT FUND	$ 164,500	$ 72,173	$ 105,958
410-RESERVED FOR CAPITAL PROJECTS	$ 830,690	$ 745,790	$ 1,498,467
515-WATER SEWER IMPACT FUND	$ 876,450	$ 462,026	$ 903,216

Finance Department Update

- $12.3M transfer made on 9/4/25 from TexStar to LOGIC. This was approximately one-half of the TexStar balance at that time.
- Investment Committee By-Laws are being created by staff.
- Purchasing Policy Update to include new S.B. 1173, increasing the competitive bidding threshold from $50,000 to $100,000.
- Currently working on FY 24/25 bank reconciliations for the current year audit preparation.

GENERAL FUND
FOR THE MONTH ENDED AUGUST 31, 2025

Summary
Revenues & Expenditures - Budget & Actual

General Fund - Fund Balance as of August 31 2025 is ≈ $14,290,437

392 days of reserves as of August 31, 2025

PROPERTY TAX REVENUE

Property Tax received for August was $4,029 or -% of the budget. The majority of property taxes is received in December of every year.

SALES TAX REVENUE

Sales Tax received for August was $116,441.03 or 8.9% of the budget. This is an increase of $10,519 (≈9.9%) from August 2024.

INTEREST REVENUE

Interest received for August was $73,502 or 24.5% of the budget. This is an increase of $7,166 (≈10.8%) from August 2024.

SUMMARY OF GENERAL FUND REVENUES (91.67% of FY)

	Original Budget	MTD Actual	YTD Actual	Budget %
TOTAL REVENUES:	$ 13,825,760	$ 556,916	$ 14,780,491	106.9%

	Original Budget	MTD Actual	YTD Actual	Budget %
Property Tax :	$ 8,779,380	$ 4,029	$ 8,971,764	102.2%

Property taxes are due in January and become delinquent after January 31st.

	Original Budget	MTD Actual	YTD Actual	Budget %
Sales Tax:	$ 1,300,000	$ 116,441	$ 1,166,281	89.7%

	Original Budget	MTD Actual	YTD Actual	Budget %
Grant Revenue	$ -	$ -	$ -	-

	Original Budget	MTD Actual	YTD Actual	Budget %
Franchise Fees:	$ 630,000	$ 21,776	$ 584,350	92.8%

Franchise fees are paid to the City annually, quarterly, and monthly depending on the type of franchise. Individual sources are listed below

Type	Pay Cycle	Original Budget	MTD Actual	YTD Actual	Budget %
Electric	Oncor pays annually; Hilco pays quarterly	275,000	-	271,064	98.6%
Telephone	AT&T pays annually; all others quarterly	5,000	1,582	6,866	137.3%
Gas	Atmos pays annually in March	140,000	-	142,344	101.7%
Cable	All pay quarterly	65,000	7,951	32,844	50.5%
Garbage	Pays quarterly on commercial roll offs	25,000	2,243	21,232	84.9%
Water/WW	Paid monthly	120,000	10,000	110,000	91.7%
	TOTAL:	**$ 630,000**	**$ 21,776**	**$ 584,350**	**92.8%**

	Original Budget	MTD Actual	YTD Actual	Budget %
Permits & Fees:	**$ 598,250**	**$ 68,057**	**$ 771,676**	**129.0%**

Permits include building permits, garage sale permits, trade, and other

Account #	Name	Original Budget	MTD Actual	YTD Actual	Budget %
100-44300-53-00000	Building Permit Fees	275,000	33,933	318,872	116.0%
100-44301-53-00000	Miscellaneous Permits	30,000	2,942	36,053	120.2%
100-44302-53-00000	Backflow and Irrigation Permits	20,000	1,040	13,250	66.3%
100-44305-53-00000	Plan Review	160,000	24,467	247,020	154.4%
100-44306-53-00000	Zoning Fees	15,000	1,000	13,450	89.7%
100-44320-53-00000	Plats	5,000	-	29,979	599.6%
100-44325-53-00000	Trade Permits	60,000	1,785	70,523	117.5%
100-44330-53-00000	License Registration	15,000	1,100	14,300	95.3%
100-44332-53-00000	Rental Registration	7,500	1,665	11,685	155.8%
100-44335-53-00000	Food Service	10,000	-	15,615	156.2%
100-44345-53-00000	Garage Sale Permits	750	125	930	124.0%
TOTAL:		**$ 598,250**	**$ 68,057**	**$ 771,676**	**129.0%**

	Original Budget	MTD Actual	YTD Actual	Budget %
Charges for Services:	**$ 1,560,430**	**$ 176,629**	**$ 1,680,951**	**107.7%**

Charges for services consists of tower rental, ambulance fees, sanitation fees, resource officer fees, and other miscellaneous charges. Individual
resource officer fees, and other miscellaneous charges. Individual revenue sources are listed below:

Account #	Name	Original Budget	MTD Actual	YTD Actual	Budget %
100-44504-00-00000	Tower Rental	52,630	2,846	44,627	84.8%
100-44502-30-00000	Ambulance	300,000	32,336	364,342	121.4%
100-44514-32-00000	Police Reports	2,000	746	1,537	76.9%
100-44570-32-00000	Resource Officer	-	23,123	102,403	-
100-44581-32-00000	Animal Services	3,000	50	3,228	107.6%
100-48811-32-00000	Animal Control Donations	-	-	80	-
100-48824-30-00000	Fire Inspections	2,000	-	-	0.0%
100-44582-32-00000	Wrecker	800	800	800	0.0%
100-44500-40-00000	Sanitation	1,200,000	116,728	1,163,934	97.0%
TOTAL:		**$ 1,560,430**	**$ 176,629**	**$ 1,680,951**	**107.7%**

	Original Budget	MTD Actual	YTD Actual	Budget %
Court Fines:	**$ 247,000**	**$ 19,833**	**$ 218,487**	**88.5%**

	Original Budget	MTD Actual	YTD Actual	Budget %
Miscellaneous	**$ 540,000**	**$ 130,569**	**$ 1,175,417**	**217.7%**

Miscellaneous revenue consists of all other revenues collected that are not listed above and consists of the following:

Account #	Name	Original Budget	MTD Actual	YTD Actual	Budget %
100-44800-00-00000	Interest Revenue	300,000	73,502	759,148	253.0%
100-48802-00-00000	Auction Proceeds	90,000	-	54,999	61.1%
100-48805-00-00000	Palladium Proceeds	150,000	-	218,618	145.7%
100-48814-00-00000	Other (Misc)	-	130	20,489	-
100-48825-00-00000	TML Ins Reimbursement	-	55,938	118,414	-
100-48806-16-00000	Donations - Community Events	-	1,000	3,750	-
TOTAL:		**$ 540,000**	**$ 130,569**	**$ 1,175,417**	**217.7%**

	Original Budget	MTD Actual	YTD Actual	Budget %
Recreation Charges for Services	$ 170,700	$ 19,580	$ 211,565	123.9%

Account #	Name	Original Budget	MTD Actual	YTD Actual	Budget %
100-44512-16-00000	Park Reservations	-	-	-	-
100-44503-60-00000	Room Rental Fees	64,000	7,590	87,447	136.6%
100-44505-60-00000	Gym Rental Fees	10,000	-	-	0.0%
100-44506-60-00000	Membership Fees	55,000	4,128	49,206	89.5%
100-44507-60-00000	Sponsorship Revenue	1,200	-	-	0.0%
100-44508-60-00000	Comm Ctr POS Sales	500	-	-	0.0%
100-44509-60-00000	Comm Ctr Day Passes	30,000	2,115	21,886	73.0%
100-44510-60-00000	Athletic Leagues	10,000	-	-	0.0%
100-44511-60-00000	Programs / Classes	-	5,504	52,783	-
100-44521-60-00000	Concessions Revenue	-	244	244	-
100-48814-60-00000	Miscellaneous Revenue	-	-	-	-
TOTAL:		**$ 170,700**	**$ 19,580**	**$ 211,565**	**123.9%**

	Original Budget	MTD Actual	YTD Actual	Budget %
TOTAL REVENUES	**$ 13,825,760**	**$ 556,916**	**$ 14,780,491**	**106.9%**

	Original Budget	MTD Actual	YTD Actual	Budget %
TOTAL EXPENDITURES:	$ 14,202,074	$ 944,476	$ 12,180,324	85.8%

GENERAL FUND
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FY 2024-2025 WITH PRIOR YEAR COMPARISON

FOR THE MONTH ENDED AUGUST 31, 2025

91.67%

	CURRENT FISCAL YEAR							PRIOR FISCAL YEAR				
	BUDGET		ACTUAL			PROJECTED		BUDGET		FY ACTUAL		
	FY 2024-25		M-T-D	Y-T-D	Y-T-D	FY 2024-25		FY 2023-24		FY 2023-24		
	Adopted Budget	Amended Budget	Aug-25	Aug-25	% Budget	Aug-25	% Budget	Adopted Budget	Amended Budget	M-T-D Aug-24	Y-T-D Aug-24	Y-T-D % Budget
Revenues:												
Property Tax	8,779,380		4,029	8,971,764	102.2%	8,047,765	91.7%	8,215,757	8,215,757	18,604	7,950,718	96.8%
Franchise Fees	630,000		21,776	584,350	92.8%	577,500	91.7%	596,500	596,500	23,239	612,444	102.7%
Sales Tax	1,300,000		116,441	1,166,281	89.7%	1,191,667	91.7%	965,000	965,000	105,922	1,155,232	119.7%
Charges for Service	1,560,430		176,629	1,680,951	107.7%	1,430,394	91.7%	1,502,000	1,502,000	148,536	1,549,547	103.2%
Interest	300,000		73,502	759,148	253.0%	275,000	91.7%	150,000	150,000	66,336	427,930	285.3%
Miscellaneous	90,000		57,067	197,651	219.6%	82,500	91.7%	20,000	20,000	2,400	15,717	78.6%
Court Fines	247,000		19,833	218,487	88.5%	226,417	91.7%	247,000	247,000	21,167	213,394	86.4%
Permits & Fees	598,250		68,057	771,676	129.0%	548,396	91.7%	758,650	758,650	77,511	652,749	86.0%
Recreation	170,700		19,580	211,565	123.9%	156,475	91.7%	154,800	154,800	13,461	129,478	83.6%
Donation (GHHFC Co. Dev.)	150,000		-	218,618	145.7%	137,500	91.7%	220,000	220,000	-	192,842	87.7%
Total Revenues	**$ 13,825,760**	**$ -**	**$ 556,916**	**$ 14,780,491**	**106.9%**	**$ 12,673,613**	**91.7%**	**$ 12,829,707**	**$ 12,829,707**	**$ 477,176**	**$ 12,900,051**	**100.5%**
Expenditures:												
01 - City Council	307,600		15,812	230,271	74.9%	281,967	91.7%	286,250	286,250	23,403	165,543	57.8%
10 - City Manager	611,463		44,132	521,234	85.2%	560,508	91.7%	585,927	585,927	65,463	501,331	85.6%
11 - Administration	92,800		342	50,587	54.5%	85,067	91.7%	72,800	72,800	10,906	55,697	76.5%
12 - City Secretary	200,372		10,037	227,894	113.7%	183,674	91.7%	242,074	242,074	15,004	194,490	80.3%
13 - Human Resources	430,350		17,212	451,172	104.8%	394,488	91.7%	333,487	333,487	24,334	263,919	79.1%
14 - IT	663,766		33,924	598,426	90.2%	608,452	91.7%	525,749	525,749	44,076	522,372	99.4%
16 - Community Engagement	326,807		14,379	212,913	65.1%	299,573	91.7%	319,482	319,482	16,892	145,839	45.6%
20 - Finance	467,050		19,805	460,810	98.7%	428,129	91.7%	431,929	431,929	23,822	345,347	80.0%
21 - Municipal Court	224,755		18,467	188,749	84.0%	206,025	91.7%	160,014	160,014	15,183	136,868	85.5%
30 - Fire	2,930,695		183,358	2,639,427	90.1%	2,686,470	91.7%	2,650,927	2,650,927	260,038	2,302,078	86.8%
32 - Police	4,008,068		263,511	3,310,036	82.6%	3,674,062	91.7%	3,568,570	3,568,570	344,778	3,158,145	88.5%
40 - Streets	2,513,951		202,127	2,271,747	90.4%	2,304,455	91.7%	2,311,401	2,311,401	189,510	2,042,850	88.4%
52 - Economic Development	54,650		-	8,995	16.5%	50,096	91.7%	36,950	36,950	-	10,867	29.4%
53 - Planning	486,202		56,477	448,625	92.3%	445,685	91.7%	430,265	430,265	46,845	401,958	93.4%
60 - Parks and Recreation	742,147		40,228	460,266	62.0%	680,301	91.7%	523,325	523,325	59,762	407,191	77.8%
62 - Grounds Maintenance	141,398		24,665	99,173	70.1%	129,615	91.7%	212,406	212,406	15,391	176,437	83.1%
Total Expenditures	**$ 14,202,074**	**$ -**	**$ 944,476**	**$ 12,180,324**	**85.8%**	**$ 13,018,568**	**91.7%**	**$ 12,691,556**	**$ 12,691,556**	**$ 1,155,407**	**$ 10,830,933**	**85.3%**
Total Revenues Over (Under) Exp	**$ (376,315)**	**$ -**	**$ (387,560)**	**$ 2,600,167**		**$ (344,955)**		**$ 138,152**	**$ 138,152**	**$ (678,231)**	**$ 2,069,118**	

	CURRENT FISCAL YEAR							PRIOR FISCAL YEAR				
	BUDGET		ACTUAL			PROJECTED		BUDGET		FY ACTUAL		
	FY 2024-25		M-T-D	Y-T-D	Y-T-D	FY 2024-25		FY 2023-24		FY 2023-24		
	Adopted Budget	Amended Budget	Aug-25	Aug-25	% Budget	Aug-25	% Budget	Adopted Budget	Amended Budget	M-T-D Aug-24	Y-T-D Aug-24	Y-T-D % Budget
Other Financing Sources (Uses):												
Transfers In (Out):												
Charge for Service (Mgt)	15,000	-	1,250	13,750	91.7%	13,750	91.7%	15,000	15,000	1,250	13,750	91.7%
Charge for Service (City Wide)	6,000	-	500	5,500	91.7%	5,500	91.7%	6,000	6,000	500	5,500	91.7%
Transfer from Fund 205-911 Wireless	69,000	-	5,750	63,250	91.7%	63,250	91.7%	69,000	69,000	5,750	63,250	91.7%
Transfer from/(to) Court Security	20,000	-	1,667	18,333	91.7%	18,333	91.7%	20,000	20,000	-	-	0.0%
Transfer from Drainage Fund	15,775	-	1,315	14,460	91.7%	14,460	91.7%	15,775	15,775	1,315	14,460	91.7%
Transfer from GH Dev Co. & HFC to GF	-	-	-	-	0.0%	-	-	-	-	1,000,000	1,000,000	0.0%
Transfer to Fund 410 Capital Project Fund	-	-	-	-	-	-	-	(679,180)	(679,180)	-	-	0.0%
Transfer to Vehicle Replacement Fund	-	-	-	-	-	-	-	(303,000)	(303,000)	-	-	0.0%
Transfer to State Seizure Fund			-	(2,678)	-	(2,678)	-	-	-	-	-	0.0%
Transfer to Disaster Recovery Fund	-	-	-	-	-	-	-	-	-	-	(130,184)	0.0%
Net Change in Fund Balance	**$ (250,539)**	**$ -**	**$ (377,079)**	**$ 2,712,783**		**$ 112,615**		**$ (718,253)**	**$ (718,255)**	**$ 330,584**	**$ 3,035,894**	
Total Unassigned Fund Balance - BOY	11,577,655		11,577,655	11,577,655				8,541,761	8,541,761	8,541,761	8,541,761	
Total Fund Balance - EOY	**$ 11,327,115**	**$ -**	**$ 11,200,576**	**$ 14,290,437**				**$ 7,823,508**	**$ 7,823,508**	**$ 8,872,345**	**$11,577,655**	
Less: Commitments for Specific Use	-	-	-	-								
Less: Assigned for Specific Use	-	-	-	-				-				
Ending Fund Balance - Unassigned	**$ 11,327,115**	**$ -**	**$ 11,200,576**	**$ 14,290,437**				**$ 7,823,508**	**$ 7,823,508**	**$ 8,872,345**	**$11,577,655**	
AVERAGE DAILY EXPENDITURES	**38,910**	**-**		**36,468**				**34,771**	**34,771**		**32,428**	
Number of Days In Reserve	**291**			**392**				**225**			**357**	

WATER AND SEWER FUND
FOR THE MONTH ENDED AUGUST 31, 2025

Summary
Revenues & Expenditures - Budget & Actual

Water Fund - Fund Balance as of August 31, 2025 is ≈$4,398,970

178 days of reserves as of August 31, 2025

WATER REVENUE

Water sales for August was $487,750 or 10.3% of the budget. This is a decrease of $35,120 (≈6.7%) from August 2024.

SEWER REVENUE

Sewer sales for August was $483,907 or 9.5% of the budget. This is a decrease of $7,608 (≈1.5%) from August 2024.

SUMMARY OF WATER & SEWER FUND REVENUES (91.67% of FY)

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
TOTAL REVENUES:	$ 10,282,200	$ -	$ 1,032,746	$ 9,465,464	92.1%

Water and Sewer sales

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
Water Sales	$ 4,750,000	$ -	$ 487,750	$ 4,004,659	84.3%

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
Sewer Sales	$ 5,120,000	$ -	$ 483,907	$ 4,865,773	95.0%

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
Other Fees	$ 370,000	$ -	$ 44,795	$ 398,791	107.8%

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
Interest	$ 40,000	$ -	$ 15,664	$ 190,755	476.9%

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
Miscellaneous Income	$ 2,200	$ -	$ 630	$ 5,486	249.4%

SUMMARY OF WATER & SEWER FUND EXPENDITURES

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
TOTAL EXPENDITURES:	$ 9,779,861	$ -	$ 1,505,179	$ 8,043,346	82.2%

	Original Budget	AMENDED	MTD Actual	YTD Actual	Budget %
Meter Services	$ 260,269	$ -	$ 11,399	$ 169,982	65.3%

WATER & SEWER FUND
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FY 2024-25 WITH PRIOR YEAR COMPARISON

FOR THE MONTH ENDED AUGUST 31, 2025

91.67%

	CURRENT FISCAL YEAR							PRIOR FISCAL YEAR				
	BUDGET		ACTUAL			PROJECTED		BUDGET		FY ACTUAL		
	FY 2024-25		M-T-D	Y-T-D	Y-T-D	FY 2024-25		FY 2023-24		FY 2023-24		
	Adopted Budget	Amended Budget	Aug-25	Aug-25	% Budget	Aug-25	% Budget	Adopted Budget	Amended Budget	M-T-D Aug-24	Y-T-D Aug-24	Y-T-D % Budget
Revenues:												
Water Sales	4,750,000		487,750	4,004,659	84.3%	4,354,167	91.7%	4,764,520	4,764,520	522,870	4,146,006	87.02%
Sewer Sales	5,120,000		483,907	4,865,773	95.0%	4,693,333	91.7%	4,601,540	4,601,540	491,515	4,983,053	108.29%
Late Charges	300,000		26,525	290,814	96.9%	275,000	91.7%	145,000	145,000	(198)	92,462	63.77%
Reconnection Fees	30,000		18,270	55,160	183.9%	27,500	91.7%	30,000	30,000	5,460	50,295	167.65%
Water Meters	35,000		-	52,817	150.9%	32,083	91.7%	65,000	65,000	-	19,203	29.54%
Tap Fees	5,000		-	-	-	4,583	91.7%	5,000	5,000	-	-	-
Interest Earnings	40,000		15,664	190,755	476.9%	36,667	91.7%	7,500	7,500	14,874	66,967	892.89%
Miscellaneous	2,200		630	5,486	249.4%	2,017	91.7%	2,200	2,200	4,539	108,133	4915.14%
Total Revenues	**$ 10,282,200**	**$ -**	**$ 1,032,746**	**$ 9,465,464**	**92.1%**	**$ 9,425,350**	**91.7%**	**$ 9,620,760**	**$ 9,620,760**	**$ 1,039,060**	**$ 9,466,119**	**98.39%**
Expenditures:												
Transfer to GF (MGT)	-		1,250	13,750	-	-	-	15,000	15,000	1,250	13,750	91.67%
Transfer to GF (City Wide)	-		500	5,500	-	-	-	6,000	6,000	500	5,500	91.67%
Utility Administration	504,417		46,296	470,497	93.3%	462,382	91.7%	442,162	442,162	52,396	409,289	92.57%
Water Operations	3,045,433		415,078	2,589,202	85.0%	2,791,647	91.7%	2,790,867	2,790,867	216,545	2,303,570	82.54%
Wastewater Operations	5,969,742		1,030,656	4,794,415	80.3%	5,472,264	91.7%	5,922,232	5,922,232	437,022	4,374,712	73.87%
Meter Services	260,269		11,399	169,982	65.3%	238,580	91.7%	94,879	94,879	1,480	49,702	52.38%
Total Expenditures	**$ 9,779,861**	**$ -**	**$ 1,505,179**	**$ 8,043,346**	**82.2%**	**$ 8,964,873**	**91.7%**	**$ 9,271,140**	**$ 9,271,140**	**$ 709,193**	**$ 7,156,523**	**77.19%**
Total Revenues Over (Under) Exp	**$ 502,339**	**$ -**	**$ (472,433)**	**$ 1,422,119**		**$ 460,477**		**$ 349,620**	**$ 349,620**	**$ 329,867**	**$ 2,309,596**	
Other Funding Sources (Uses):												
Loan Principal (Smart meters)	(168,470)	-	-	(168,462)		(168,462)	100.0%	(164,437)	(164,437)	-	(164,438)	100.00%
Loan Interest (Smart meters)	(56,700)	-	-	(56,699)		(56,699)	100.0%	(60,723)	(60,723)	-	(60,723)	100.00%
Transfers In (Out):	-	-	-	-		-						
W/S Capital	-	-	(99,992)	(404,496)		(304,503)					(304,503)	
Net Change in Fund Balance	**$ 277,169**	**$ -**	**$ (572,425)**	**$ 792,462**				**$ 124,460**	**$ 124,460**	**$ 329,867**	**$ 1,779,932**	
Total Unrestricted Fund Balance - BOY	3,606,507		3,606,507	3,606,507				1,826,575	1,826,575	1,826,575	1,826,575	
Total Fund Balance - EOY	**$ 5,602,225**	**$ -**	**$ 6,348,203**	**$ 7,713,091**		**$ -**		**$ 5,140,696**	**$ 5,140,696**	**$ 5,470,563**	**$ 6,920,628**	
Less: Commitments for Specific Use				-		-		-				
Less: Assigned for Specific Use	(3,314,121)		(3,314,121)	(3,314,121)		-		(3,314,121)	(3,314,121)	(3,314,121)	(3,314,121)	
Ending Fund Balance - Unrestricted	**$ 2,288,104**	**$ -**	**$ 3,034,082**	**$ 4,398,970**		**$ -**		**$ 1,826,575**	**$ 1,826,575**	**$ 2,156,442**	**$ 3,606,507**	**$ -**
AVERAGE DAILY EXPENDITURES	**27,411**	**-**		**24,698**				**26,017**	**26,017**		**22,101**	
Number of Days In Reserve	**83**			**178**				**70**			**163**	

DRAINAGE FUND
FOR THE MONTH ENDED AUGUST 31, 2025

Summary
Revenues & Expenditures - Budget & Actual

Drainage Fund Fund Balance as of August 31, 2025 is ≈$1,121,457

884 days of reserves as of August 31, 2025

DRAINAGE FEE REVENUE

Drainage Fees July: $36,991 or 7.9% of the budget. This is an increase of $4,496 (≈13.8%) from August 2024.

Appendix A. Municipal Drainage System Fees	
Residential properties: $5.08 per month.	
Nonresidential properties are based on lot size as shown below:	
Property Size	**Monthly Fee**
Less than or equal to 25,000 square feet	$15.00
Greater than 25,000 square feet and less than or equal to 43,560 square feet	$30.00
Greater than 43,560 square feet and less than or equal to 130,680 square feet	$50.00
Greater than 130,680 square feet and less than or equal to 217,800 square feet	$100.00
Greater than 217,800 square feet	$175.00

SUMMARY OF MUNICIPAL DRAINAGE FUND (91.67% of FY)

	Budget	AMENDED	Actual	Budget %
TOTAL REVENUES:	$ 471,420	$ -	$ 393,155	83.4%

	Budget	AMENDED	Actual	Budget %
TOTAL EXPENDITURES:	$ 679,414	$ -	$ 442,512	65.1%

DRAINAGE FUND
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FY 2024-25 WITH PRIOR YEAR COMPARISON

FOR THE MONTH ENDED AUGUST 31, 2025
91.67%

	CURRENT FISCAL YEAR							PRIOR FISCAL YEAR				
	BUDGET		ACTUAL			FY PROJECTED		BUDGET		FY ACTUAL		
	FY 2024-25		M-T-D	Y-T-D	Y-T-D	FY 2024-25		FY 2023-24		FY 2023-24		
	Original Budget	Amended Budget	Aug-25	Aug-25	% Budget	Aug-25	% Budget	Adopted Budget	Amended Budget	M-T-D Aug-24	Y-T-D Aug-24	Y-T-D % Budget
Revenues:												
Drainage Fees - Residential	426,420		32,516	305,801	71.7%	390,885	91.7%	426,420	426,420	29,895	324,779	76.2%
Drainage Fees - Commercial	41,000		4,475	36,770	89.7%	37,583	91.7%	41,000	41,000	2,600	27,614	67.4%
Interest	4,000		4,568	50,585	1264.6%	3,667	91.7%	4,000	4,000	5,661	30,902	772.6%
Misc Revenue	-		-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ 471,420**	**$ -**	**$ 41,559**	**$ 393,155**	**83.4%**	**$ 432,135**	**91.7%**	**$ 471,420**	**$ 471,420**	**$ 38,156**	**$ 383,295**	**81.3%**
Expenditures:												
Stormwater Operations	409,414		24,177	286,464	70.0%	375,296	91.7%	372,873	372,873	21,716	219,289	58.8%
Top of the Hills Drainage Project CIP	250,000		-	138,344	55.3%	229,167	91.7%	350,000	350,000	-	295,732	84.5%
Kingston Meadows Drainage Project	10,000		-	6,821	68.2%	9,167	91.7%	10,000	10,000	3,300.00	3,300.00	33.0%
Gateway Drainage Project	10,000		-	10,883	108.8%	9,167	91.7%	5,000	5,000	-	-	0.0%
Total Expenditures	**$ 679,414**	**$ -**	**$ 24,177**	**$ 442,512**	**65.1%**	**$ 604,463**	**89.0%**	**$ 737,873**	**$ 737,873**	**$ 25,016**	**$ 518,321**	**70.2%**
Total Revenues Over (Under) Exp	**$ (207,994)**	**$ -**	**$ 17,382**	**$ (49,357)**		**$ (172,328)**		**$ (266,453)**	**$ (266,453)**	**$ 13,140**	**$ (135,026)**	
Other Financing Sources (Uses):												
Operating Transfer to General Fund	**(15,775)**		**(1,315)**	**(14,460)**	**91.7%**	**14,460**	**91.7%**	**(300,000)**	**(300,000)**	**(1,315)**	**(14,460)**	**4.8%**
Capital Projects Fund - City Commitment	-	-	-	.		-		-	-	.		
Net Change in Fund Balance	**$ (223,769)**	**$ -**	**$ 16,067**	**$ (63,817)**				**$ (566,453)**	**$ (566,453)**	**$ 11,826**	**$ (149,487)**	
Total Unrestricted Fund Balance - BOY	$ 1,167,314	$ 1,167,314	$ 1,140,746	$ 1,140,746				$ 1,140,746	$1,140,746	$ 1,140,746	$ 1,140,746	
Total Fund Balance - EOY	**$ 943,545**	**$ 1,167,314**	**$ 1,156,813**	**$ 1,076,929**		**$ -**		**$ 574,293**	**$ 574,293**	**$ 1,152,572**	**$ 991,259**	
Less: Commitments for Specific Use	-	-	-	-		-		-	-	-	-	
Ending Fund Balance - Unrestricted	**$ 943,545**	**$ 1,167,314**	**$ 1,156,813**	**$ 1,076,929**		**$ -**		**$ 574,293**	**$ 574,293**	**$ 1,152,572**	**$ 991,259**	
AVERAGE DAILY EXPENDITURES	**$ 1,861**			**$ 1,325**	`			**$ 2,022**			**$ 1,552**	
Number of Days In Reserve	**507**			**813**				**284**			**639**	

OTHER FUNDS
FOR THE MONTH ENDED AUGUST 31, 2025

Summary
Revenues & Expenditures - Budget & Actual

SUMMARY OF OTHER FUNDS (91.67% of FY)

300 - DEBT SERVICE FUND

	Budget	AMENDED	Actual	Budget %
TOTAL REVENUES:	$ 1,413,320	$ -	$ 1,450,513	102.6%

	Budget	AMENDED	Actual	Budget %
TOTAL EXPENDITURES:	$ 1,400,870	$ -	$ 1,400,288	100.0%

205 - E911 FUND

	Budget	AMENDED	Actual	Budget %
TOTAL REVENUES:	$ 80,500	$ -	$ 219,412	272.6%

	Budget	AMENDED	Actual	Budget %
TOTAL EXPENDITURES:	$ 79,000	$ -	$ 63,250	80.06%

406 - VEHICLE REPLACEMENT FUND

	Budget	AMENDED	Actual	Budget %
TOTAL REVENUES:	$ -	$ -	$ 5,568	#DIV/0!

	Budget	AMENDED	Actual	Budget %
TOTAL EXPENDITURES:	$ 303,000	$ -	$ 72,173	23.8%

515 - WATER SEWER IMPACT FUND

	Budget	AMENDED	Actual	Budget %
TOTAL REVENUES:	$ -	$ -	$ 14,853	#DIV/0!

	Budget	AMENDED	Actual	Budget %
TOTAL EXPENDITURES:	$ 876,450	$ -	$ 462,026	52.7%

OTHER FUNDS: FINANCIAL SUMMARY
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE MONTH ENDED AUGUST 31, 2025

		BUDGET					Y-T-D ACTUAL							
FUND	FUND NAME	Revenues	Expenditures	Change in Fund Balances	Fund Balance Beginning of Year	Fund Balance End of Year	Revenues	% Budget	Expenditures	% Budget	Change in Fund Balances	% Budget	Fund Balance Beginning of Year	Y-T-D Fund Balance Projection
						DEBT SERVICE FUND								
300	Debt Service Fund	$ 1,413,320	$ 1,400,870	$ 12,450	$ 145,557	$ 158,007	$ 1,450,513	103%	$ 1,400,288	100%	$ 50,225	403.4%	$ 145,557	$ 195,782
						SPECIAL REVENUE FUNDS								
200	Court Technology Fund	4,600	4,000	600	19,414	20,014	4,591	100%	3,635	91%	956	159.3%	19,414	20,370
201	Court Security Fund	6,750	6,750	-	48,947	48,947	7,950	118%	18,333	272%	(10,383)	0.0%	48,947	38,564
205	E911 Fund	80,500	79,000	1,500	172,408	173,908	219,412	273%	63,250	80%	156,162	10410.8%	172,408	328,570
213	Federal Seizure Fund	-	-	-	3,347	3,347	137	0%	-	0%	137	0.0%	3,347	3,484
214	State Seizure Fund	-	-	-	8,846	8,846	3,138	0%	-	0%	3,138	0.0%	8,846	11,984
250	Operating Grants Fund	2,626,836	3,140,836	(514,000)	(48,605)	(562,605)	722,666	28%	1,599,258	51%	(876,592)	170.5%	(48,605)	(925,197)
251	ARPA Fund	2,000,000	2,000,000	-	1,575,293	1,575,293	143,906	7%	142,341	7%	1,564	0.0%	1,575,293	1,576,857
		$ 4,718,686	**$ 5,230,586**	**$ (511,900)**	**$ 1,779,650**	**$ 1,267,750**	**$ 1,101,799**		**$ 1,826,818**		**$ (725,019)**		**$ 1,779,650**	**$ 1,054,631**
						CAPITAL PROJECTS FUND								
215	Street Impact Fees (restri)	600,000	900,000	(300,000)	1,731,103	1,431,103	4,279	1%	123,586	14%	(119,308)	39.8%	1,731,103	1,611,795
230	Park Fees	-	550,000	(550,000)	1,561,919	1,011,919	72,538	-	215,485	39%	(142,947)	26.0%	1,561,919	1,418,972
403	2016 GO Bonds	1,348,000	4,348,000	(3,000,000)	3,560,824	560,824	676,192	50%	595,253	14%	80,939	-2.7%	3,560,824	3,641,763
406	Vehicle Replacement Fund	-	164,500	(164,500)	172,563	8,063	5,568	-	72,173	44%	(66,606)	40.5%	172,563	105,958
410	Reserved for Capital Projects	374,947	830,690	(455,743)	2,237,710	1,781,967	6,548	2%	745,790	90%	(739,243)	162.2%	2,237,710	1,498,467
515-1&2	Water Sewer Impact Fund	-	876,450	(876,450)	1,350,389	473,939	14,853	-	462,026	53%	(447,173)	51.0%	1,350,389	903,216
		$ 2,322,947	**$ 7,669,640**	**$ (5,346,693)**	**$ 10,643,434**	**$ 5,296,741**	**$ 779,978**		**$ 2,214,315**		**$ (1,434,337)**		**$ 10,643,434**	**$ 9,209,097**

ACCOUNTS PAYABLE LIST									
INVOICES PAID - AUGUST 2025									
Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
100155	STAR CATERING AND VENDING	8263134	08/01/25	P	100-53013-60-00000	OTHER PROFESSIONAL SERVICES	1,080.00	134724	08/01/25
						TOTAL FOR CHECK #134724	**1,080.00**		
1	ANDERSON, JANICE	U0020012200013A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	107.84	134725	08/01/25
						TOTAL FOR CHECK #134725	**107.84**		
3896	APPLIED CONCEPTS, INC.	457593	07/29/25	P	100-53201-32-00000	R & M SMALL EQUIPMENT	520.00	134726	08/01/25
						TOTAL FOR CHECK #134726	**520.00**		
1	BLACK, KIMBERLY	U0020009300013A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	43.91	134727	08/01/25
						TOTAL FOR CHECK #134727	**43.91**		
2606	BOUND TREE MEDICAL, LLC.	85859188	07/29/25	P	100-51300-30-00000	UNIFORM & CLOTHING	679.60	134728	08/01/25
						TOTAL FOR CHECK #134728	**679.60**		
1769	BRITTON METER REPAIR	13332	07/30/25	P	500-53204-41-00000	R&M WATER SYSTEM	225.06	134729	08/01/25
						TOTAL FOR CHECK #134729	**225.06**		
1	CAGE, CHERYL	U0270000430005A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	26.80	134730	08/01/25
						TOTAL FOR CHECK #134730	**26.80**		
100078	CUSTOM PRODUCTS CORPORATION	INV32191	07/29/25	P	100-53207-40-00000	R&M HIGHWAY BEAUTIFICATION	1,522.78	134731	08/01/25
						TOTAL FOR CHECK #134731	**1,522.78**		
1	Cynthia Glenn	CGAM-5.23.25	08/01/25	P	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	250.00	134732	08/01/25
						TOTAL FOR CHECK #134732	**250.00**		
3679	DALLAS COUNTY TREASURER	36018	07/29/25	P	100-51320-32-00000	CRIME SCENE SEARCH	25.00	134733	08/01/25
						TOTAL FOR CHECK #134733	**25.00**		
1	FAIR, BERNAL	U0190001670003A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	47.87	134734	08/01/25
						TOTAL FOR CHECK #134734	**47.87**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
1	GRAY, JAMES	U0090004560010A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	70.74	134735	08/01/25
						TOTAL FOR CHECK #134735	**70.74**		
1	HANNA, SEMEH	U0080006020002A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	73.12	134736	08/01/25
						TOTAL FOR CHECK #134736	**73.12**		
2088	Home Depot Credit Services	8510107	07/22/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	16.47	134737	08/01/25
2088	Home Depot Credit Services	6011785	07/24/25	P	100-53200-40-00000	R & M STRUCTURES	118.69	134737	08/01/25
2088	Home Depot Credit Services	8510107 CR.	08/01/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	(0.33)	134737	08/01/25
2088	Home Depot Credit Services	6011785 CR.	08/01/25	P	100-53200-40-00000	R & M STRUCTURES	(2.37)	134737	08/01/25
						TOTAL FOR CHECK #134737	**132.46**		
2534	INTERSTATE BILLING SERVICES	120681	07/29/25	P	100-53202-32-00000	R & M AUTO/TRUCK	1,234.92	134738	08/01/25
						TOTAL FOR CHECK #134738	**1,234.92**		
3955	JETS FIRE & SAFETY	INVTX25-4299	07/29/25	P	100-51353-30-00000	PERSONAL PROTECTIVE EQUIPMENT	378.00	134739	08/01/25
						TOTAL FOR CHECK #134739	**378.00**		
1649	KEITH'S ACE HARDWARE	159086	07/03/25	P	100-53200-40-00000	R & M STRUCTURES	30.75	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159071	07/02/25	P	500-53204-41-00000	R&M WATER SYSTEM	5.59	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159087	07/03/25	P	550-53201-46-00000	R & M SMALL EQUIPMENT	39.00	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159079	07/02/25	P	500-53204-41-00000	R&M WATER SYSTEM	45.58	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159086 (1)	07/03/25	P	100-53200-40-00000	R & M STRUCTURES	0.01	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159174	07/10/25	P	100-53200-40-00000	R & M STRUCTURES	7.98	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159192	07/11/25	P	100-53200-40-00000	R & M STRUCTURES	31.98	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159195	07/11/25	P	100-53200-40-00000	R & M STRUCTURES	15.96	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159112	07/07/25	P	100-53200-40-00000	R & M STRUCTURES	20.97	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159129	07/08/25	P	500-51313-42-00000	CHEMICALS	21.98	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159230	07/16/25	P	100-53200-40-00000	R & M STRUCTURES	29.99	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159316	07/21/25	P	100-53210-62-00000	HERITAGE PARK MAINTENANCE	59.45	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159360	07/24/25	P	100-53202-40-00000	R & M AUTO/TRUCK	48.95	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159362	07/24/25	P	100-53202-40-00000	R & M AUTO/TRUCK	11.99	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159383	07/25/25	P	100-53200-40-00000	R & M STRUCTURES	47.80	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159279	07/18/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	8.59	134740	08/01/25

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
1649	KEITH'S ACE HARDWARE	159355	07/24/25	P	100-53200-40-00000	R & M STRUCTURES	4.29	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159434	07/29/25	P	500-53204-41-00000	R&M WATER SYSTEM	46.17	134740	08/01/25
1649	KEITH'S ACE HARDWARE	159233	07/15/25	P	100-53200-40-00000	R & M STRUCTURES	53.99	134740	08/01/25
						TOTAL FOR CHECK #134740	**531.02**		
1	LLC, SPM 247 TEXAS	U0080010790002A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	10.32	134741	08/01/25
						TOTAL FOR CHECK #134741	**10.32**		
1	MANAGEMENT COMPANY, CENTURY 21	U0270001090005A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	49.47	134742	08/01/25
						TOTAL FOR CHECK #134742	**49.47**		
1	MARIA, RENTERIA	U0070003110002A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	79.40	134743	08/01/25
						TOTAL FOR CHECK #134743	**79.40**		
2185	MASSEY'S TIRES & WHEELS	5093-44	07/24/25	P	100-53202-32-00000	R & M AUTO/TRUCK	20.00	134744	08/01/25
						TOTAL FOR CHECK #134744	**20.00**		
2251	O'REILLY AUTOMOTIVE, INC.	0868-251005	07/02/25	P	100-53206-40-00000	R & M HEAVY EQUIPMENT	6.99	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-249724	06/25/25	P	100-53202-32-00000	R & M AUTO/TRUCK	12.99	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-252319	07/09/25	P	100-53206-40-00000	R & M HEAVY EQUIPMENT	59.94	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	253408	07/18/25	P	100-53202-32-00000	R & M AUTO/TRUCK	9.99	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-253069	07/14/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	168.63	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-146812 CR.	08/01/25	P	100-53202-40-00000	R & M AUTO/TRUCK	(169.61)	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-239526	08/01/25	P	100-53202-32-00000	R & M AUTO/TRUCK	(22.00)	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-251005 CR.	08/01/25	P	100-53206-40-00000	R & M HEAVY EQUIPMENT	(0.14)	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-252319 CR.	08/01/25	P	100-53206-40-00000	R & M HEAVY EQUIPMENT	(1.20)	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-253408 CR.	08/01/25	P	100-53202-32-00000	R & M AUTO/TRUCK	(0.20)	134745	08/01/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-253069 CR.	08/01/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	(3.37)	134745	08/01/25
						TOTAL FOR CHECK #134745	**62.02**		
1	PATHLIGHT PROPERTY MANAGEMENT	U0100002730006A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	71.60	134746	08/01/25
						TOTAL FOR CHECK #134746	**71.60**		
1	PATLAN, MARIA GUADALUPE	U0030000415008A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	96.87	134747	08/01/25
						TOTAL FOR CHECK #134747	**96.87**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
1	RAND, TAYLOR	U0080012076002A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	23.67	134748	08/01/25
						TOTAL FOR CHECK #134748	**23.67**		
100183	REDDY LEADERSHIP OUTREACH	195	07/31/25	P	100-53336-16-00000	SPECIAL EVENTS	400.00	134749	08/01/25
						TOTAL FOR CHECK #134749	**400.00**		
1	ROYAL, EDITH	U0180000820007A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	60.32	134750	08/01/25
						TOTAL FOR CHECK #134750	**60.32**		
100170	STATESIDE RIGHT OF WAY SERVICE	2025FEBGH	03/06/25	P	403-55085-99-DART1	ROAD IMPROVEMENT EXPENDITURES	500.00	134751	08/01/25
						TOTAL FOR CHECK #134751	**500.00**		
3642	TEXAS FIRST RENTALS, LLC	1556707-0001	07/29/25	P	100-53511-40-00000	RENTAL EQUIPMENT	140.40	134752	08/01/25
						TOTAL FOR CHECK #134752	**140.40**		
1	TREVINO, MATIAS	U0080002450006A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	147.37	134753	08/01/25
						TOTAL FOR CHECK #134753	**147.37**		
1	TRIANA LONDONO, OLGA PATRICIA	U0040000540002A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	71.87	134754	08/01/25
						TOTAL FOR CHECK #134754	**71.87**		
3887	TYMEKA HAY	31	07/28/25	P	100-53336-16-00000	SPECIAL EVENTS	1,540.00	134755	08/01/25
						TOTAL FOR CHECK #134755	**1,540.00**		
3492	Uline, Inc	195220843	07/11/25	P	100-53218-40-00000	R&M SIGNS & MARKINGS	254.72	134756	08/01/25
3492	Uline, Inc	195220843	07/11/25	P	100-51321-40-00000	JANITORIAL SUPPLIES	135.36	134756	08/01/25
						TOTAL FOR CHECK #134756	**390.08**		
1	USA, LLC, BRANDYWINE HOME	U0080090220004A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	64.85	134757	08/01/25
						TOTAL FOR CHECK #134757	**64.85**		
1	VASQUES, FRANCISCO	U0080011270001A	07/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	45.76	134758	08/01/25
						TOTAL FOR CHECK #134758	**45.76**		
4242	VCA ANIMAL HOSPITALS, INC.	5708693902	07/24/25	P	100-53519-32-00000	ANIMAL SERVICES EXPENSE	172.08	134759	08/01/25
						TOTAL FOR CHECK #134759	**172.08**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
100264	Max Exteriors Gen. Contractor	1315-1	08/04/25	P	407-53202-41-00000	R & M AUTO/TRUCK	13,262.10	134760	08/04/25
						TOTAL FOR CHECK #134760	**13,262.10**		
100263	The Inspiration Band, LLC	2025	07/28/25	P	100-53336-16-00000	SPECIAL EVENTS	4,000.00	134761	08/04/25
						TOTAL FOR CHECK #134761	**4,000.00**		
100262	Friendship West Baptist Church	08072025TB	08/07/25	P	100-53558-01-PLC03	COUNCIL INITIATIVES	1,000.00	134762	08/07/25
						TOTAL FOR CHECK #134762	**1,000.00**		
100155	STAR CATERING AND VENDING	8263137	08/08/25	P	100-53013-60-00000	OTHER PROFESSIONAL SERVICES	612.00	134763	08/08/25
						TOTAL FOR CHECK #134763	**612.00**		
4092	ADT SECURITY SECURITY SERVICES	1154577470	07/24/25	P	100-53308-14-00000	TELECOMMUNICATIONS	64.14	134764	08/08/25
						TOTAL FOR CHECK #134764	**64.14**		
4264	AVENUE TEXACO DISTRIBUTOR, INC	83531	05/13/25	P	100-51325-40-00000	GASOLINE & FUELS	326.18	134765	08/08/25
4264	AVENUE TEXACO DISTRIBUTOR, INC	83531	05/13/25	P	500-51325-41-00000	GASOLINE & FUELS	326.18	134765	08/08/25
4264	AVENUE TEXACO DISTRIBUTOR, INC	83531	05/13/25	P	500-51325-42-00000	GASOLINE & FUELS	326.17	134765	08/08/25
4264	AVENUE TEXACO DISTRIBUTOR, INC	83531	05/13/25	P	550-51325-46-00000	GASOLINE & FUELS	326.17	134765	08/08/25
						TOTAL FOR CHECK #134765	**1,304.70**		
3938	CALLAWAY, CASS ROBERT	20250730	08/01/25	P	100-53017-21-00000	MUNICIPAL JUDGE	3,000.00	134766	08/08/25
						TOTAL FOR CHECK #134766	**3,000.00**		
3086	CITY OF DESOTO	JAIL 08-2025	08/01/25	P	100-51318-32-00000	PRISONER EXPENSES	6,666.66	134767	08/08/25
						TOTAL FOR CHECK #134767	**6,666.66**		
3526	CONSOR ENGINEERS, LLC	U259003TX.00-1	07/29/25	P	500-53219-41-00000	R & M STORAGE TANK	14,150.00	134768	08/08/25
						TOTAL FOR CHECK #134768	**14,150.00**		
100259	Criss Enterprises LLC	65352	07/22/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	4.61	134769	08/08/25
						TOTAL FOR CHECK #134769	**4.61**		
1860	DALLAS WATER UTILITIES	50303137817	07/21/25	P	500-53044-41-00000	CITY WATER PURCHASES	184,943.06	134770	08/08/25
						TOTAL FOR CHECK #134770	**184,943.06**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
100123	DATAVOX INC.	1227204	07/29/25	P	100-53510-14-00000	HARDWARE	720.00	134771	08/08/25
						TOTAL FOR CHECK #134771	**720.00**		
4173	DELL INC.	10828334170	07/31/25	P	100-53510-14-00000	HARDWARE	1,274.94	134772	08/08/25
						TOTAL FOR CHECK #134772	**1,274.94**		
2434	ELLIOTT ELECTRIC SUPPLY	09-19338-01	08/05/25	P	100-53200-40-00000	R & M STRUCTURES	94.50	134773	08/08/25
						TOTAL FOR CHECK #134773	**94.50**		
100111	FERGUSON US HOLDINGS, INC	1579472-2	07/31/25	P	500-51331-43-00000	METER REPLACEMENT PURCHASES	11,150.80	134774	08/08/25
						TOTAL FOR CHECK #134774	**11,150.80**		
4285	FILTERBUY, INC	EAB7A55B8-0005	08/01/25	P	100-53200-40-00000	R & M STRUCTURES	101.76	134775	08/08/25
						TOTAL FOR CHECK #134775	**101.76**		
2034	IMPERATIVE INFORMATION GROUP,	273035	08/04/25	P	100-53548-13-00000	EMPLOYEE BACKGROUND CHECK	220.00	134776	08/08/25
						TOTAL FOR CHECK #134776	**220.00**		
3341	JOHNSON-GRAYSON AUTOMOTIVE, IN	32925	07/21/25	P	406-55001-32-00000	CAPITAL EXPENDITURES	72,173.24	134777	08/08/25
						TOTAL FOR CHECK #134777	**72,173.24**		
1649	KEITH'S ACE HARDWARE	159478	07/31/25	P	100-53200-40-00000	R & M STRUCTURES	6.29	134778	08/08/25
						TOTAL FOR CHECK #134778	**6.29**		
3340	LCRA ENVIRONMENTAL LAB SERVICE	LAB-0084860	07/30/25	P	500-53569-41-00000	TCEQ FEES	853.00	134779	08/08/25
						TOTAL FOR CHECK #134779	**853.00**		
2251	O'REILLY AUTOMOTIVE, INC.	0868-254827	07/23/25	P	100-53202-32-00000	R & M AUTO/TRUCK	221.99	134780	08/08/25
2251	O'REILLY AUTOMOTIVE, INC.	0868-254827 CR.	08/08/25	P	100-53202-32-00000	R & M AUTO/TRUCK	(4.44)	134780	08/08/25
						TOTAL FOR CHECK #134780	**217.55**		
2279	PITNEY BOWES GLOBAL FINANCIAL	3321093300	07/27/25	P	100-51332-11-00000	POSTAGE	197.58	134781	08/08/25
						TOTAL FOR CHECK #134781	**197.58**		
2312	RED OAK CAR WASH	ROCW#087	08/07/25	P	100-53202-40-00000	R & M AUTO/TRUCK	10.00	134782	08/08/25
						TOTAL FOR CHECK #134782	**10.00**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
2458	TRINITY RIVER AUTHORITY	BH 1898	07/10/25	P	500-53744-42-00000	TRA DEBT SERVICE PAYMENTS	316,788.00	134783	08/08/25
2458	TRINITY RIVER AUTHORITY	BH 1898	07/10/25	P	500-53045-42-00000	T.R.A. SEWAGE SYSTEM	187,222.00	134783	08/08/25
						TOTAL FOR CHECK #134783	**504,010.00**		
3492	Uline, Inc	193562290	06/02/25	P	100-53210-62-00000	HERITAGE PARK MAINTENANCE	16,767.20	134784	08/08/25
						TOTAL FOR CHECK #134784	**16,767.20**		
1742	USA BLUEBOOK	INV00787285	08/04/25	P	500-51310-41-00000	OTHER SMALL EQUIPMENT	96.71	134785	08/08/25
						TOTAL FOR CHECK #134785	**96.71**		
4064	WEST NORTH TEXAS INSPECTION SE	24448-B	07/17/25	P	100-53047-53-00000	INSPECTIONS	10,550.00	134786	08/08/25
4064	WEST NORTH TEXAS INSPECTION SE	24458-B	08/04/25	P	100-53047-53-00000	INSPECTIONS	7,600.00	134786	08/08/25
						TOTAL FOR CHECK #134786	**18,150.00**		
1768	AIR SUPPLY	2082462	07/25/25	P	100-53511-40-00000	RENTAL EQUIPMENT	75.25	134787	08/15/25
1768	AIR SUPPLY	2082461	07/25/25	P	100-51353-30-00000	PERSONAL PROTECTIVE EQUIPMENT	80.92	134787	08/15/25
1768	AIR SUPPLY	2071268	08/15/25	P	100-51353-30-00000	PERSONAL PROTECTIVE EQUIPMENT	80.92	134787	08/15/25
						TOTAL FOR CHECK #134787	**237.09**		
4284	ARROW PEST CONTROL	58118	08/07/25	P	100-53200-40-00000	R & M STRUCTURES	400.00	134788	08/15/25
						TOTAL FOR CHECK #134788	**400.00**		
100066	Baker, Marchelle	MB-07-2025	08/15/25	P	100-22145-00-00000	INSTRUCTOR PAYABLE	94.25	134789	08/15/25
						TOTAL FOR CHECK #134789	**94.25**		
2606	BOUND TREE MEDICAL, LLC.	85877213	08/11/25	P	100-51314-30-00000	AMBULANCE SUPPLIES	52.80	134790	08/15/25
2606	BOUND TREE MEDICAL, LLC.	85836027	07/08/25	P	100-51314-30-00000	AMBULANCE SUPPLIES	498.16	134790	08/15/25
						TOTAL FOR CHECK #134790	**550.96**		
4287	CHARTER COMMUNICATIONS dba SPE	162786201080125	08/01/25	P	100-53308-14-00000	TELECOMMUNICATIONS	702.50	134791	08/15/25
						TOTAL FOR CHECK #134791	**702.50**		
4130	DAHILL OFFICE TECHNOLOGY CORPO	40823471	08/12/25	P	100-53050-14-00000	OPERATING LEASES-COPIERS	1,140.25	134792	08/15/25
4130	DAHILL OFFICE TECHNOLOGY CORPO	40823470	08/12/25	P	100-53050-14-00000	OPERATING LEASES-COPIERS	89.00	134792	08/15/25
						TOTAL FOR CHECK #134792	**1,229.25**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-11-00000	PRINTING, COPY & PHOTO	116.42	134793	08/15/25
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-11-00000	PRINTING, COPY & PHOTO	7.73	134793	08/15/25
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-11-00000	PRINTING, COPY & PHOTO	12.38	134793	08/15/25
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-60-00000	PRINTING, COPY & PHOTO	71.33	134793	08/15/25
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-11-00000	PRINTING, COPY & PHOTO	7.73	134793	08/15/25
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-32-00000	PRINTING, COPY & PHOTO	25.61	134793	08/15/25
4155	DAHILL OFFICE TECHNOLOGY CORPO	IN5769704	08/08/25	P	100-53324-53-00000	PRINTING, COPY & PHOTO	72.38	134793	08/15/25
						TOTAL FOR CHECK #134793	**313.58**		
4173	DELL INC.	10830181790	08/11/25	P	100-53510-14-00000	HARDWARE	769.98	134794	08/15/25
						TOTAL FOR CHECK #134794	**769.98**		
1938	FROST NATIONAL BANK-BOND PAYME	20250815	08/14/25	P	300-53726-20-00000	2008 CO BOND INTEREST	8,554.87	134795	08/15/25
						TOTAL FOR CHECK #134795	**8,554.87**		
1649	KEITH'S ACE HARDWARE	159469	07/31/25	P	550-53201-46-00000	R & M SMALL EQUIPMENT	213.00	134796	08/15/25
						TOTAL FOR CHECK #134796	**213.00**		
100227	Matrix Imaging Solutions, LLC	DP2503883	07/31/25	P	100-53555-16-00000	NEWSLETTER	67.55	134797	08/15/25
100227	Matrix Imaging Solutions, LLC	DP2503883	07/31/25	P	500-53057-22-00000	WATER BILL PROCESSING/POSTAGE	7,405.28	134797	08/15/25
100227	Matrix Imaging Solutions, LLC	3P102170	07/22/25	P	100-53555-16-00000	NEWSLETTER	1,084.30	134797	08/15/25
						TOTAL FOR CHECK #134797	**8,557.13**		
2862	METRO FIRE APPARATUS SPECIALIS	INV-03-24802	08/11/25	P	100-51359-30-00000	FIRE EQUIPMENT & TOOLS	49.94	134798	08/15/25
2862	METRO FIRE APPARATUS SPECIALIS	INV-03-24821	08/12/25	P	100-51359-30-00000	FIRE EQUIPMENT & TOOLS	380.69	134798	08/15/25
						TOTAL FOR CHECK #134798	**430.63**		
3247	NICHOLS, JACKSON, DILLARD, HAG	60938 / 60939	07/31/25	P	100-53002-01-00000	LEGAL SERVICES	8,911.00	134799	08/15/25
3247	NICHOLS, JACKSON, DILLARD, HAG	60938 / 60939	07/31/25	P	100-53019-21-00000	COURT PROSECUTOR	3,253.20	134799	08/15/25
						TOTAL FOR CHECK #134799	**12,164.20**		
1	Patrick Gipson	PG-PPE 8.10.25	08/15/25	P	100-51010-30-00000	REG. SALARIES FULL TIME	130.42	134800	08/15/25
						TOTAL FOR CHECK #134800	**130.42**		
100191	RASHEED, STACEY	SR-07-2025	08/15/25	P	100-22145-00-00000	INSTRUCTOR PAYABLE	575.90	134801	08/15/25
						TOTAL FOR CHECK #134801	**575.90**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
2311	RED BUD SUPPLY, INC.	191240	08/15/25	P	100-53218-40-00000	R&M SIGNS & MARKINGS	444.58	134802	08/15/25
						TOTAL FOR CHECK #134802	**444.58**		
1	TATUM, SANDRA	U0070001850003A	08/12/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	150.00	134803	08/15/25
						TOTAL FOR CHECK #134803	**150.00**		
2458	TRINITY RIVER AUTHORITY	FL 11607	08/10/25	P	500-53337-41-00000	TRA LAB EXPENSE	875.42	134804	08/15/25
						TOTAL FOR CHECK #134804	**875.42**		
4280	U.S. BANK	20250815	08/14/25	P	300-53709-20-00000	2016 GO BOND INTEREST	159,725.00	134805	08/15/25
						TOTAL FOR CHECK #134805	**159,725.00**		
100181	BELLE STUDIO, LLC	MC-07-2025	08/15/25	P	100-22145-00-00000	INSTRUCTOR PAYABLE	416.00	134806	08/15/25
						TOTAL FOR CHECK #134806	**416.00**		
4138	AIRESPRING INC.	200005911	08/16/25	P	100-53308-14-00000	TELECOMMUNICATIONS	1,849.57	134807	08/22/25
4138	AIRESPRING INC.	200005911	08/16/25	P	100-53308-14-00000	TELECOMMUNICATIONS	729.42	134807	08/22/25
4138	AIRESPRING INC.	200005911	08/16/25	P	100-53308-14-00000	TELECOMMUNICATIONS	2,072.53	134807	08/22/25
4138	AIRESPRING INC.	200005911	08/16/25	P	100-53308-14-00000	TELECOMMUNICATIONS	775.11	134807	08/22/25
4138	AIRESPRING INC.	200005911	08/16/25	P	100-53308-14-00000	TELECOMMUNICATIONS	1,614.89	134807	08/22/25
						TOTAL FOR CHECK #134807	**7,041.52**		
4284	ARROW PEST CONTROL	58105	08/08/25	P	100-53200-40-00000	R & M STRUCTURES	600.00	134808	08/22/25
						TOTAL FOR CHECK #134808	**600.00**		
2606	BOUND TREE MEDICAL, LLC.	85888403	08/19/25	P	100-51314-30-00000	AMBULANCE SUPPLIES	1,044.61	134809	08/22/25
						TOTAL FOR CHECK #134809	**1,044.61**		
1769	BRITTON METER REPAIR	13423	08/14/25	P	500-53204-41-00000	R&M WATER SYSTEM	110.00	134810	08/22/25
1769	BRITTON METER REPAIR	13362	07/31/25	P	500-53204-41-00000	R&M WATER SYSTEM	16.31	134810	08/22/25
						TOTAL FOR CHECK #134810	**126.31**		
4233	COMMUNITY WASTE DISPOSAL L.P.	1714058	07/31/25	P	100-53115-40-00000	SANITATION SERVICES	105,365.75	134811	08/22/25
						TOTAL FOR CHECK #134811	**105,365.75**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
1822	COMPTROLLER OF PUBLIC ACCOUNTS	20250820	08/19/25	P	100-20003-00-00000	SALES TAX (GARBAGE) PAYABLE	9,637.13	134812	08/22/25
1822	COMPTROLLER OF PUBLIC ACCOUNTS	20250820	08/19/25	P	100-44101-00-00000	SALES TAX	(48.06)	134812	08/22/25
1822	COMPTROLLER OF PUBLIC ACCOUNTS	20250820	08/19/25	P	100-11200-00-00000	A/R GARBAGE	(25.22)	134812	08/22/25
						TOTAL FOR CHECK #134812	**9,563.85**		
100259	Criss Enterprises LLC	66015	08/07/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	194.09	134813	08/22/25
						TOTAL FOR CHECK #134813	**194.09**		
3679	DALLAS COUNTY TREASURER	73018	06/30/25	P	100-51320-32-00000	CRIME SCENE SEARCH	4,024.00	134814	08/22/25
						TOTAL FOR CHECK #134814	**4,024.00**		
100134	FREESE AND NICHOLS	1389264	08/11/25	P	215-53071-40-00000	IMPACT FEE STUDY	2,933.62	134815	08/22/25
						TOTAL FOR CHECK #134815	**2,933.62**		
100017	Geomatic Solutions, Inc	10323	06/30/25	P	403-55085-99-DART1	ROAD IMPROVEMENT EXPENDITURES	2,495.00	134816	08/22/25
100017	Geomatic Solutions, Inc	10402	08/22/25	P	403-55085-99-DART1	ROAD IMPROVEMENT EXPENDITURES	5,295.00	134816	08/22/25
						TOTAL FOR CHECK #134816	**7,790.00**		
2534	INTERSTATE BILLING SERVICES	120919	08/13/25	P	100-53202-32-00000	R & M AUTO/TRUCK	1,276.89	134817	08/22/25
						TOTAL FOR CHECK #134817	**1,276.89**		
100227	Matrix Imaging Solutions, LLC	3P102832	08/19/25	P	100-53555-16-00000	NEWSLETTER	1,084.30	134818	08/22/25
						TOTAL FOR CHECK #134818	**1,084.30**		
2227	NATIONAL ALL PRO QUICK LUBE	137458	08/11/25	P	500-53202-41-00000	R & M AUTO/TRUCK	80.65	134819	08/22/25
2227	NATIONAL ALL PRO QUICK LUBE	137465	08/18/25	P	100-53202-32-00000	R & M AUTO/TRUCK	52.45	134819	08/22/25
2227	NATIONAL ALL PRO QUICK LUBE	137461	08/12/25	P	500-53202-41-00000	R & M AUTO/TRUCK	80.65	134819	08/22/25
2227	NATIONAL ALL PRO QUICK LUBE	137462	08/13/25	P	100-53202-32-00000	R & M AUTO/TRUCK	52.45	134819	08/22/25
						TOTAL FOR CHECK #134819	**266.20**		
4219	OPENGOV, INC.	INV20558	07/08/25	P	100-53022-14-00000	ANNUAL SOFTWARE MAINTENANCE	1,557.00	134820	08/22/25
						TOTAL FOR CHECK #134820	**1,557.00**		
100237	Prism Electric, INC.	122922	08/18/25	P	500-53200-41-00000	R & M STRUCTURES	689.00	134821	08/22/25
						TOTAL FOR CHECK #134821	**689.00**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
4221	PUMP SOLUTIONS	2025-0842	08/07/25	P	500-53204-41-00000	R&M WATER SYSTEM	7,603.00	134822	08/22/25
						TOTAL FOR CHECK #134822	**7,603.00**		
4164	RANDY R. KELLY JR	7572	08/08/25	P	100-53202-40-00000	R & M AUTO/TRUCK	711.48	134823	08/22/25
						TOTAL FOR CHECK #134823	**711.48**		
100170	STATESIDE RIGHT OF WAY SERVICE	2025JULYGH	08/08/25	P	403-55085-99-DART1	ROAD IMPROVEMENT EXPENDITURES	171,044.66	134824	08/22/25
100170	STATESIDE RIGHT OF WAY SERVICE	2025JULYGH	08/08/25	P	403-55085-99-BEAR1	ROAD IMPROVEMENT EXPENDITURES	17,255.34	134824	08/22/25
						TOTAL FOR CHECK #134824	**188,300.00**		
3642	TEXAS FIRST RENTALS, LLC	1562071-0001	08/13/25	P	500-53511-41-00000	RENTAL EQUIPMENT	234.00	134825	08/22/25
						TOTAL FOR CHECK #134825	**234.00**		
2425	TXU ENERGY	52003851377	08/01/25	P	100-53313-40-00000	ELECTRICITY	11,890.52	134826	08/22/25
2425	TXU ENERGY	52003851377	08/01/25	P	500-53313-41-00000	ELECTRICITY	7,686.58	134826	08/22/25
						TOTAL FOR CHECK #134826	**19,577.10**		
3492	Uline, Inc	196122199	08/01/25	P	100-53218-40-00000	R&M SIGNS & MARKINGS	133.25	134827	08/22/25
						TOTAL FOR CHECK #134827	**133.25**		
3134	WEX BANK	106382134	07/31/25	P	100-51325-40-00000	GASOLINE & FUELS	43.16	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	100-51325-40-00000	GASOLINE & FUELS	2,087.13	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	100-51325-40-00000	GASOLINE & FUELS	6,356.17	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	100-51325-40-00000	GASOLINE & FUELS	973.57	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	100-51325-40-00000	GASOLINE & FUELS	266.90	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	500-51325-43-00000	GASOLINE & FUELS	248.08	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	500-51325-42-00000	GASOLINE & FUELS	467.87	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	500-51325-41-00000	GASOLINE & FUELS	1,125.40	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	550-51325-46-00000	GASOLINE & FUELS	1,067.89	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	100-53202-30-00000	R & M AUTO/TRUCK	38.02	134828	08/22/25
3134	WEX BANK	106382134	07/31/25	P	100-53202-32-00000	R & M AUTO/TRUCK	36.00	134828	08/22/25
						TOTAL FOR CHECK #134828	**12,710.19**		
2771	AT&T	8.25-9722307767	08/07/25	P	100-53308-14-00000	TELECOMMUNICATIONS	557.04	134829	08/28/25
2771	AT&T	8.25-214A350003	08/11/25	P	100-53342-32-00000	E-911 SERVICES	373.08	134829	08/28/25
2771	AT&T	8.25-214A350003	08/11/25	P	100-53308-14-00000	TELECOMMUNICATIONS	789.82	134829	08/28/25
						TOTAL FOR CHECK #134829	**1,719.94**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
1720	ATMOS ENERGY	08.13.25	08/13/25	P	100-53321-40-00000	NATURAL GAS	87.01	134830	08/28/25
1720	ATMOS ENERGY	08.13.25	08/13/25	P	100-53321-40-00000	NATURAL GAS	125.87	134830	08/28/25
1720	ATMOS ENERGY	08.13.25	08/13/25	P	100-53321-40-00000	NATURAL GAS	123.79	134830	08/28/25
1720	ATMOS ENERGY	08.13.25	08/13/25	P	100-53321-40-00000	NATURAL GAS	127.05	134830	08/28/25
1720	ATMOS ENERGY	08.13.25	08/13/25	P	100-53321-40-00000	NATURAL GAS	94.19	134830	08/28/25
1720	ATMOS ENERGY	08.13.25	08/13/25	P	100-53321-40-00000	NATURAL GAS	87.01	134830	08/28/25
						TOTAL FOR CHECK #134830	**644.92**		
1	Walter D. Weiss	WW-PPE 08.24.25	08/28/25	P	100-51010-32-00000	REG. SALARIES FULL TIME	389.05	134831	08/28/25
						TOTAL FOR CHECK #134831	**389.05**		
100185	BROWN, CLAMESHIA	5-7.25INSTRPAY	08/29/25	P	100-22145-00-00000	INSTRUCTOR PAYABLE	120.00	134832	08/29/25
						TOTAL FOR CHECK #134832	**120.00**		
1	ADAMS, CORDELL	U0020015900006A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	64.11	134833	08/29/25
						TOTAL FOR CHECK #134833	**64.11**		
1715	AT&T MOBILITY	2025.07.25	07/25/25	P	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	689.46	134834	08/29/25
1715	AT&T MOBILITY	2025.07.25	07/25/25	P	100-53329-01-00000	CITY COUNCIL CELL PHONES	243.66	134834	08/29/25
1715	AT&T MOBILITY	2025.07.25	07/25/25	P	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	2,146.30	134834	08/29/25
1715	AT&T MOBILITY	2025.07.25	07/25/25	P	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	1,066.84	134834	08/29/25
						TOTAL FOR CHECK #134834	**4,146.26**		
4264	AVENUE TEXACO DISTRIBUTOR, INC	84131	08/15/25	P	100-53206-40-00000	R & M HEAVY EQUIPMENT	355.48	134835	08/29/25
4264	AVENUE TEXACO DISTRIBUTOR, INC	84131	08/15/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	355.47	134835	08/29/25
4264	AVENUE TEXACO DISTRIBUTOR, INC	84131	08/15/25	P	500-53206-42-00000	R & M HEAVY EQUIPMENT	355.47	134835	08/29/25
4264	AVENUE TEXACO DISTRIBUTOR, INC	84131	08/15/25	P	550-53206-46-00000	R & M HEAVY EQUIPMENT	355.47	134835	08/29/25
						TOTAL FOR CHECK #134835	**1,421.89**		
1	BEAR, JAMIE	U0160000220004A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	52.63	134836	08/29/25
						TOTAL FOR CHECK #134836	**52.63**		
1	BELL, KESHA	U0200001490001A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	96.87	134837	08/29/25
						TOTAL FOR CHECK #134837	**96.87**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
1	BRANDYWINE, HOMES USA LLC	U0080020040003A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	10.73	134838	08/29/25
						TOTAL FOR CHECK #134838	**10.73**		
1	BRAZOS VALLEY CONTRACTING	U0579050275000A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	1,431.85	134839	08/29/25
						TOTAL FOR CHECK #134839	**1,431.85**		
3079	DALLAS CO. DEPT OF HEALTH & HU	ID5161	08/14/25	P	100-53031-53-00000	HEALTH DEPT FEES	47.83	134840	08/29/25
						TOTAL FOR CHECK #134840	**47.83**		
1860	DALLAS WATER UTILITIES	50303149940	08/08/25	P	500-53044-41-00000	CITY WATER PURCHASES	165,025.02	134841	08/29/25
						TOTAL FOR CHECK #134841	**165,025.02**		
1	DEVIN MACIAS, MARILUZ MACIAS	U0110008040001A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	0.37	134842	08/29/25
						TOTAL FOR CHECK #134842	**0.37**		
1	DUPLEX OWNER LLC, VCP 30	U0090004080011A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	97.37	134843	08/29/25
						TOTAL FOR CHECK #134843	**97.37**		
100180	HERITAGE AIR SERVICES, LLC	13053	07/16/25	P	500-53200-41-00000	R & M STRUCTURES	304.00	134844	08/29/25
100180	HERITAGE AIR SERVICES, LLC	13178	07/23/25	P	100-53200-40-00000	R & M STRUCTURES	304.00	134844	08/29/25
						TOTAL FOR CHECK #134844	**608.00**		
1983	HILCO ELECTRIC	AUGUST 2025	08/19/25	P	100-53313-40-00000	ELECTRICITY	273.15	134845	08/29/25
1983	HILCO ELECTRIC	AUGUST 2025	08/19/25	P	100-53313-40-00000	ELECTRICITY	475.60	134845	08/29/25
1983	HILCO ELECTRIC	AUGUST 2025	08/19/25	P	100-53313-40-00000	ELECTRICITY	5,603.20	134845	08/29/25
1983	HILCO ELECTRIC	AUGUST 2025	08/19/25	P	100-53313-40-00000	ELECTRICITY	1,545.01	134845	08/29/25
1983	HILCO ELECTRIC	AUGUST 2025	08/19/25	P	500-53313-41-00000	ELECTRICITY	1,520.52	134845	08/29/25
1983	HILCO ELECTRIC	AUGUST 2025	08/19/25	P	100-53313-60-00000	ELECTRICITY	275.32	134845	08/29/25
						TOTAL FOR CHECK #134845	**9,692.80**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
2088	Home Depot Credit Services	4512412	08/05/25	P	100-53200-40-00000	R & M STRUCTURES	12.12	134846	08/29/25
2088	Home Depot Credit Services	9010896	07/31/25	P	500-53200-41-00000	R & M STRUCTURES	16.16	134846	08/29/25
2088	Home Depot Credit Services	6010846	07/31/25	P	500-53200-41-00000	R & M STRUCTURES	132.30	134846	08/29/25
2088	Home Depot Credit Services	6021206	08/13/25	P	100-53200-40-00000	R & M STRUCTURES	26.24	134846	08/29/25
2088	Home Depot Credit Services	4900032	08/15/25	P	100-53218-40-00000	R&M SIGNS & MARKINGS	250.96	134846	08/29/25
2088	Home Depot Credit Services	6021206 CR.	08/29/25	P	100-53200-40-00000	R & M STRUCTURES	(0.52)	134846	08/29/25
2088	Home Depot Credit Services	4900032 CR.	08/29/25	P	100-53218-40-00000	R&M SIGNS & MARKINGS	(5.02)	134846	08/29/25
						TOTAL FOR CHECK #134846	**432.24**		
1	HOLDINGS, DOORS	U0200000490002A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	10.32	134847	08/29/25
						TOTAL FOR CHECK #134847	**10.32**		
1	INVESTMENT INC, BASA MARSI	U0080010660002A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	10.32	134848	08/29/25
						TOTAL FOR CHECK #134848	**10.32**		
1	JONES, JOLENE	U0230002047002A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	10.32	134849	08/29/25
						TOTAL FOR CHECK #134849	**10.32**		
1	JUDD, MEAGAN	U0030005350007A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	65.66	134850	08/29/25
						TOTAL FOR CHECK #134850	**65.66**		
1649	KEITH'S ACE HARDWARE	159110	07/07/25	P	500-53204-41-00000	R&M WATER SYSTEM	5.59	134851	08/29/25
						TOTAL FOR CHECK #134851	**5.59**		
1	LABASTIDA, JOSEPH	U0210000765005A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	37.22	134852	08/29/25
						TOTAL FOR CHECK #134852	**37.22**		
2863	LEADERSHIP SOUTHWEST, INC.	5802	08/21/25	P	100-53307-10-00000	CONFERENCE, TRAINING, & TRAVEL	37.79	134853	08/29/25
						TOTAL FOR CHECK #134853	**37.79**		
1	LINTHECUM, ANEATRA & SHERW	U0220013480001A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	96.87	134854	08/29/25
						TOTAL FOR CHECK #134854	**96.87**		
2185	MASSEY'S TIRES & WHEELS	5047-10	07/29/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	125.00	134855	08/29/25
2185	MASSEY'S TIRES & WHEELS	5047-30	08/20/25	P	500-53206-41-00000	R & M HEAVY EQUIPMENT	140.00	134855	08/29/25
						TOTAL FOR CHECK #134855	**265.00**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
100178	MR. TREE SERVICE	463	08/13/25	P	100-53220-62-00000	GATEWAY PARK MAINTENANCE	2,950.00	134856	08/29/25
						TOTAL FOR CHECK #134856	**2,950.00**		
2227	NATIONAL ALL PRO QUICK LUBE	137470	08/20/25	P	500-53202-42-00000	R & M AUTO/TRUCK	154.90	134857	08/29/25
2227	NATIONAL ALL PRO QUICK LUBE	137472	08/22/25	P	100-53202-40-00000	R & M AUTO/TRUCK	95.95	134857	08/29/25
						TOTAL FOR CHECK #134857	**250.85**		
100265	Oldham, Klement & Noga, PLLC	1754	07/11/25	P	100-53002-01-00000	LEGAL SERVICES	6,757.00	134858	08/29/25
						TOTAL FOR CHECK #134858	**6,757.00**		
1	OWNER LLC, VCP 30 DUPLEX	U0030000365009A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	11.26	134859	08/29/25
						TOTAL FOR CHECK #134859	**11.26**		
1	OWNER LLC, VCP 30 DUPLEX	U0090004550007A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	20.74	134860	08/29/25
						TOTAL FOR CHECK #134860	**20.74**		
1	PLOWMAN, MATTHEW	U0210000495001A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	56.18	134861	08/29/25
						TOTAL FOR CHECK #134861	**56.18**		
100237	Prism Electric, INC.	122425	07/21/25	P	100-53200-40-00000	R & M STRUCTURES	1,049.00	134862	08/29/25
						TOTAL FOR CHECK #134862	**1,049.00**		
100161	Professional Coating Tech. Inc	4124	08/18/25	P	100-53216-40-00000	R & M STREETS	187.20	134863	08/29/25
						TOTAL FOR CHECK #134863	**187.20**		
1	PROPERTY MANAGEMENT, LEAP	U0050000480012A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	14.44	134864	08/29/25
						TOTAL FOR CHECK #134864	**14.44**		
1	TORRES, ENRIQUE	U0080003030003A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	74.75	134865	08/29/25
						TOTAL FOR CHECK #134865	**74.75**		
1	TRICON SFR 2020-2 BORROWER LLC	U0060002200009A	08/28/25	P	500-20000-00-00000	ACCOUNTS PAYABLE	14.44	134866	08/29/25
						TOTAL FOR CHECK #134866	**14.44**		
2458	TRINITY RIVER AUTHORITY	BH 1904	08/10/25	P	500-53744-42-00000	TRA DEBT SERVICE PAYMENTS	316,788.00	134867	08/29/25
2458	TRINITY RIVER AUTHORITY	BH 1904	08/10/25	P	500-53045-42-00000	T.R.A. SEWAGE SYSTEM	187,222.00	134867	08/29/25
						TOTAL FOR CHECK #134867	**504,010.00**		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Invoice Status	Account Number	Account Description	Amount	Check Number	Check Date
4064	WEST NORTH TEXAS INSPECTION SE	24464-B	08/19/25	P	100-53047-53-00000	INSPECTIONS	16,810.57	134868	08/29/25
						TOTAL FOR CHECK #134868	**16,810.57**		
						GRAND TOTALS	**2,154,054.36**		

A/P Check Register
Checks from 08/01/2025 to 08/31/2025

Cash Account: 999-10082-00 00000

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
134724	08/01/25	STAR CATERING AND VENDING	1,080.00	R	Quick Check
134725	08/01/25	ANDERSON, JANICE	107.84	R	Regular
134726	08/01/25	APPLIED CONCEPTS, INC.	520.00	R	Regular
134727	08/01/25	BLACK, KIMBERLY	43.91	O	Regular
134728	08/01/25	BOUND TREE MEDICAL, LLC.	679.60	R	Regular
134729	08/01/25	BRITTON METER REPAIR	225.06	R	Regular
134730	08/01/25	CAGE, CHERYL	26.80	O	Regular
134731	08/01/25	CUSTOM PRODUCTS CORPORATION	1,522.78	O	Regular
134732	08/01/25	Cynthia Glenn	250.00	O	Regular
134733	08/01/25	DALLAS COUNTY TREASURER	25.00	R	Regular
134734	08/01/25	FAIR, BERNAL	47.87	R	Regular
134735	08/01/25	GRAY, JAMES	70.74	R	Regular
134736	08/01/25	HANNA, SEMEH	73.12	O	Regular
134737	08/01/25	Home Depot Credit Services	132.46	R	EFTPS
134738	08/01/25	INTERSTATE BILLING SERVICES	1,234.92	R	Regular
134739	08/01/25	JETS FIRE & SAFETY	378.00	R	Regular
134740	08/01/25	KEITH'S ACE HARDWARE	531.02	R	Regular
134741	08/01/25	LLC, SPM 247 TEXAS	10.32	O	Regular
134742	08/01/25	MANAGEMENT COMPANY, CENTURY 21	49.47	O	Regular
134743	08/01/25	MARIA, RENTERIA	79.40	O	Regular
134744	08/01/25	MASSEY'S TIRES & WHEELS	20.00	O	Regular
134745	08/01/25	O'REILLY AUTOMOTIVE, INC.	62.02	R	EFTPS
134746	08/01/25	PATHLIGHT PROPERTY MANAGEMENT	71.60	O	Regular
134747	08/01/25	PATLAN, MARIA GUADALUPE	96.87	O	Regular
134748	08/01/25	RAND, TAYLOR	23.67	O	Regular
134749	08/01/25	REDDY LEADERSHIP OUTREACH	400.00	R	Regular
134750	08/01/25	ROYAL, EDITH	60.32	R	Regular
134751	08/01/25	STATESIDE RIGHT OF WAY SERVICE	500.00	R	Regular
134752	08/01/25	TEXAS FIRST RENTALS, LLC	140.40	R	Regular
134753	08/01/25	TREVINO, MATIAS	147.37	R	Regular
134754	08/01/25	TRIANA LONDONO, OLGA PATRICIA	71.87	O	Regular
134755	08/01/25	TYMEKA HAY	1,540.00	R	Regular
134756	08/01/25	Uline, Inc	390.08	R	Regular
134757	08/01/25	USA, LLC, BRANDYWINE HOME	64.85	R	Regular
134758	08/01/25	VASQUES, FRANCISCO	45.76	O	Regular
134759	08/01/25	VCA ANIMAL HOSPITALS, INC.	172.08	R	Regular
134760	08/04/25	Max Exteriors Gen. Contractor	13,262.10	R	Quick Check
134761	08/04/25	The Inspiration Band, LLC	4,000.00	R	Regular
134762	08/07/25	Friendship West Baptist Church	1,000.00	O	Regular
134763	08/08/25	STAR CATERING AND VENDING	612.00	R	Quick Check
134764	08/08/25	ADT SECURITY SECURITY SERVICES	64.14	O	Regular
134765	08/08/25	AVENUE TEXACO DISTRIBUTOR, INC	1,304.70	O	Regular
134766	08/08/25	CALLAWAY, CASS ROBERT	3,000.00	O	Regular
134767	08/08/25	CITY OF DESOTO	6,666.66	R	ACH

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
134768	08/08/25	CONSOR ENGINEERS, LLC	14,150.00	R	ACH
134769	08/08/25	Criss Enterprises LLC	4.61	O	Regular
134770	08/08/25	DALLAS WATER UTILITIES	184,943.06	R	ACH
134771	08/08/25	DATAVOX INC.	720.00	O	Regular
134772	08/08/25	DELL INC.	1,274.94	R	Wire Transfer
134773	08/08/25	ELLIOTT ELECTRIC SUPPLY	94.50	O	Regular
134774	08/08/25	FERGUSON US HOLDINGS, INC	11,150.80	R	EFTPS
134775	08/08/25	FILTERBUY, INC	101.76	O	Regular
134776	08/08/25	IMPERATIVE INFORMATION GROUP,	220.00	O	Regular
134777	08/08/25	JOHNSON-GRAYSON AUTOMOTIVE, IN	72,173.24	R	EFTPS
134778	08/08/25	KEITH’S ACE HARDWARE	6.29	O	Regular
134779	08/08/25	LCRA ENVIRONMENTAL LAB SERVICE	853.00	O	Regular
134780	08/08/25	O’REILLY AUTOMOTIVE, INC.	217.55	R	EFTPS
134781	08/08/25	PITNEY BOWES GLOBAL FINANCIAL	197.58	R	EFTPS
134782	08/08/25	RED OAK CAR WASH	10.00	O	Regular
134783	08/08/25	TRINITY RIVER AUTHORITY	504,010.00	R	EFTPS
134784	08/08/25	Uline, Inc	16,767.20	O	Regular
134785	08/08/25	USA BLUEBOOK	96.71	O	Regular
134786	08/08/25	WEST NORTH TEXAS INSPECTION SE	18,150.00	O	Regular
134787	08/15/25	AIR SUPPLY	237.09	O	Regular
134788	08/15/25	ARROW PEST CONTROL	400.00	O	Regular
134789	08/15/25	Baker, Marchelle	94.25	O	Regular
134790	08/15/25	BOUND TREE MEDICAL, LLC.	550.96	O	Regular
134791	08/15/25	CHARTER COMMUNICATIONS dba SPE	702.50	O	Regular
134792	08/15/25	DAHILL OFFICE TECHNOLOGY CORPO	1,229.25	R	EFTPS
134793	08/15/25	DAHILL OFFICE TECHNOLOGY CORPO	313.58	O	Regular
134794	08/15/25	DELL INC.	769.98	R	Wire Transfer
134795	08/15/25	FROST NATIONAL BANK-BOND PAYME	8,554.87	R	Wire Transfer
134796	08/15/25	KEITH’S ACE HARDWARE	213.00	O	Regular
134797	08/15/25	Matrix Imaging Solutions, LLC	8,557.13	O	Regular
134798	08/15/25	METRO FIRE APPARATUS SPECIALIS	430.63	O	Regular
134799	08/15/25	NICHOLS, JACKSON, DILLARD, HAG	12,164.20	R	ACH
134800	08/15/25	Patrick Gipson	130.42	O	Regular
134801	08/15/25	RASHEED, STACEY	575.90	O	Regular
134802	08/15/25	RED BUD SUPPLY, INC.	444.58	O	Regular
134803	08/15/25	TATUM, SANDRA	150.00	O	Regular
134804	08/15/25	TRINITY RIVER AUTHORITY	875.42	R	EFTPS
134805	08/15/25	U.S. BANK	159,725.00	R	Wire Transfer
134806	08/15/25	BELLE STUDIO, LLC	416.00	O	Regular
134807	08/22/25	AIRESPRING INC.	7,041.52	R	EFTPS
134808	08/22/25	ARROW PEST CONTROL	600.00	O	Regular
134809	08/22/25	BOUND TREE MEDICAL, LLC.	1,044.61	O	Regular
134810	08/22/25	BRITTON METER REPAIR	126.31	O	Regular
134811	08/22/25	COMMUNITY WASTE DISPOSAL L.P.	105,365.75	R	ACH
134812	08/22/25	COMPTROLLER OF PUBLIC ACCOUNTS	9,563.85	R	EFTPS

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
134813	08/22/25	Criss Enterprises LLC	194.09	O	Regular
134814	08/22/25	DALLAS COUNTY TREASURER	4,024.00	O	Regular
134815	08/22/25	FREESE AND NICHOLS	2,933.62	R	ACH
134816	08/22/25	Geomatic Solutions, Inc	7,790.00	R	EFTPS
134817	08/22/25	INTERSTATE BILLING SERVICES	1,276.89	O	Regular
134818	08/22/25	Matrix Imaging Solutions, LLC	1,084.30	O	Regular
134819	08/22/25	NATIONAL ALL PRO QUICK LUBE	266.20	O	Regular
134820	08/22/25	OPENGOV, INC.	1,557.00	R	EFTPS
134821	08/22/25	Prism Electric, INC.	689.00	O	Regular
134822	08/22/25	PUMP SOLUTIONS	7,603.00	O	Regular
134823	08/22/25	RANDY R. KELLY JR	711.48	O	Regular
134824	08/22/25	STATESIDE RIGHT OF WAY SERVICE	188,300.00	O	Regular
134825	08/22/25	TEXAS FIRST RENTALS, LLC	234.00	O	Regular
134826	08/22/25	TXU ENERGY	19,577.10	R	EFTPS
134827	08/22/25	Uline, Inc	133.25	O	Regular
134828	08/22/25	WEX BANK	12,710.19	R	EFTPS
134829	08/28/25	AT&T	1,719.94	O	Regular
134830	08/28/25	ATMOS ENERGY	644.92	R	EFTPS
134831	08/28/25	Walter D. Weiss	389.05	O	Quick Check
134832	08/29/25	BROWN, CLAMESHIA	120.00	O	Quick Check
134833	08/29/25	ADAMS, CORDELL	64.11	O	Regular
134834	08/29/25	AT&T MOBILITY	4,146.26	O	Regular
134835	08/29/25	AVENUE TEXACO DISTRIBUTOR, INC	1,421.89	O	Regular
134836	08/29/25	BEAR, JAMIE	52.63	O	Regular
134837	08/29/25	BELL, KESHA	96.87	O	Regular
134838	08/29/25	BRANDYWINE, HOMES USA LLC	10.73	O	Regular
134839	08/29/25	BRAZOS VALLEY CONTRACTING	1,431.85	O	Regular
134840	08/29/25	DALLAS CO. DEPT OF HEALTH & HU	47.83	O	Regular
134841	08/29/25	DALLAS WATER UTILITIES	165,025.02	R	ACH
134842	08/29/25	DEVIN MACIAS, MARILUZ MACIAS	.37	O	Regular
134843	08/29/25	DUPLEX OWNER LLC, VCP 30	97.37	O	Regular
134844	08/29/25	HERITAGE AIR SERVICES, LLC	608.00	O	Regular
134845	08/29/25	HILCO ELECTRIC	9,692.80	R	EFTPS
134846	08/29/25	Home Depot Credit Services	432.24	R	EFTPS
134847	08/29/25	HOLDINGS, DOORS	10.32	O	Regular
134848	08/29/25	INVESTMENT INC, BASA MARSI	10.32	O	Regular
134849	08/29/25	JONES, JOLENE	10.32	O	Regular
134850	08/29/25	JUDD, MEAGAN	65.66	O	Regular
134851	08/29/25	KEITH'S ACE HARDWARE	5.59	O	Regular
134852	08/29/25	LABASTIDA, JOSEPH	37.22	O	Regular
134853	08/29/25	LEADERSHIP SOUTHWEST, INC.	37.79	O	Regular
134854	08/29/25	LINTHECUM, ANEATRA & SHERW	96.87	O	Regular
134855	08/29/25	MASSEY'S TIRES & WHEELS	265.00	O	Regular
134856	08/29/25	MR. TREE SERVICE	2,950.00	O	Regular
134857	08/29/25	NATIONAL ALL PRO QUICK LUBE	250.85	O	Regular

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
134858	08/29/25	Oldham, Klement & Noga, PLLC	6,757.00	O	Regular
134859	08/29/25	OWNER LLC, VCP 30 DUPLEX	11.26	O	Regular
134860	08/29/25	OWNER LLC, VCP 30 DUPLEX	20.74	O	Regular
134861	08/29/25	PLOWMAN, MATTHEW	56.18	O	Regular
134862	08/29/25	Prism Electric, INC.	1,049.00	O	Regular
134863	08/29/25	Professional Coating Tech. Inc	187.20	O	Regular
134864	08/29/25	PROPERTY MANAGEMENT, LEAP	14.44	O	Regular
134865	08/29/25	TORRES, ENRIQUE	74.75	O	Regular
134866	08/29/25	TRICON SFR 2020-2 BORROWER LLC	14.44	O	Regular
134867	08/29/25	TRINITY RIVER AUTHORITY	504,010.00	R	EFTPS
134868	08/29/25	WEST NORTH TEXAS INSPECTION SE	16,810.57	O	Regular

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A/P Check Register
Checks from 08/01/2025 to 08/31/2025

115	Checks total:	329,413.32
7	ACH total:	491,248.31
19	EFTPS total:	1,163,067.94
4	Wire transfer total:	170,324.79
0	Payment Manager total:	
145	GRAND TOTALS	2,154,054.36

CASH AND INVESTMENT REPORT

As of August 31, 2025

AUGUST 2025 CASH AND INVESTMENT REPORT

POOLED CASH RECONCILIATION	
Fund	Balance In Pooled Cash Per General Ledger
100 General Fund	$ 14,064,226.54
200 Court Technology	$ 20,283.35
201 Court Security	$ 38,367.95
202 Truancy Prevention	$ 26,290.44
203 Local Court Tech Fund	$ 4,526.38
204 Local Muni Jury Fund	$ 537.78
205 911 Wireless	$ 321,686.70
214 State Seizure	$ -
215 Street Impact	$ 1,347,073.68
216 Keep Glenn Heights Beautiful	$ 267.16
230 Park Fees	$ 725,144.49
*250 Operating Grants	$ (415,072.25) *waiting on BRIC reimbursement
251 ARPA Fund	$ 438,503.22
260 Unemployment Comp	$ 7,703.82
300 Debt Service	$ 90,690.67
402 2015 CO Bond	$ 875.34
**403 2016 GO BOND	$ (369,990.00)
406 Vehicle Replacement	$ 22,144.44
410 GF Capital Projects	$ 5,092,956.07
412 Veterans Memorial	$ 94.26
423 P.E.G. Fund	$ 14,435.08
500 Water & Sewer	$ 2,909,965.32
505 Capital Projects	$ (162,588.58)
515 W/S Impact	$ 3,624,047.88
550 Drainage	$ 874,389.44
TOTAL POOLED CASH - GL	**$ 28,676,559.18**

**Need to reimburse Pooled cash for expenses

Balance per Prosperity Statement	**$ 3,447,579.25**
Balance per TexStar Statement	**$ 24,654,143.30**
TOTAL POOLED CASH	**$ 28,101,722.55**
Reconciling Items:	$ (574,836.63)
Add: Deposits In-Transit	
Less: Outstanding Checks	
Less: Outstanding Other	
Adjusting Items	
Adjusted GL Balance	$ 28,101,722.55
Unreconciled Difference	$ (574,836.63)

OTHER PROSPERITY BANK ACCOUNTS RECONCILIATION							
Bank Account	Beginning GL Balance	Beginning Balance Per Bank Statement	Add: Deposits in Transit	Less: Outstanding Checks	Other Reconciling Items	Ending GL Balance	Unreconciled Difference
Cash Benefits Trust	$ 6,609.38	$ 6,609.38	$ -	$ -	$ 5.61	$ 6,614.99	$ -
Seizure Hold	$ 5,624.93	$ 5,624.93	$ -	$ -	$ 5.26	$ 5,630.19	$ -
Customer W/S Deposits	$ 461,852.22	$ 461,852.22	$ -	$ -	$ 392.26	$ 462,244.48	$ -
Park Development Fees	$ 220,145.46	$ 220,145.46	$ -	$ -	$ 467.43	$ 220,612.89	$ -
W/S Impact Fees	$ 427,594.28	$ 427,594.28	$ -	$ -	$ 1,180.28	$ 428,774.56	$ -
Street Impact	$ 264,496.54	$ 264,496.54	$ -	$ -	$ 224.64	$ 264,721.18	$ -
PEG Fund	$ 61,667.82	$ 61,667.82	$ -	$ -	$ 52.38	$ 61,720.20	$ -
Chamber of Commerce	$ 17,452.82	$ 17,452.82	$ -	$ -	$ 14.82	$ 17,467.64	$ -
Veterans Memorial	$ 2,908.71	$ 2,908.71	$ -	$ -	$ 2.47	$ 2,911.18	$ -
TOTAL OTHER PROSP	**$ 1,468,352.16**					**$ 1,470,697.31**	

TEXSTAR/LOGIC RECONCILIATION			
Fund	GL Balance - Texstar	Add: Interest/Other	Balance Per Bank Statement
Fed Seizure	$ 3,444.96		**$ 3,444.96**
State Seizure	$ 12,022.31		**$ 12,022.31**
2016 GO Bond	$ 3,018,871.74		**$ 3,018,871.74**
TOTAL NON-POOLED TEXSTAR	**$ 3,034,339.01**	**$ -**	**$ 3,034,339.01**
		CHECK	

TOTAL CASH/INVESTMENT BAL	
FUND	CASH BALANCE
100 General Fund	$ 14,064,226.54
200 Court Technology	$ 20,283.35
201 Court Security	$ 38,367.95
202 Truancy Prevention	$ 26,290.44
203 Local Court Tech Fund	$ 4,526.38
204 Local Muni Jury Fund	$ 537.78
205 911 Wireless	$ 321,686.70
213 Federal Seizure	$ 3,444.96
214 State Seizure	$ 12,022.31
215 Street Impact Fees	$ 1,611,794.86
216 KGHB	$ 267.16
230 Park Fees	$ 945,757.38
250 Operating Grants	$ (415,072.25)
251 ARPA	$ 438,503.22
260 Unemployment Comp	$ 7,703.82
300 Debt Service	$ 90,690.67
403 2016 GO Bond	$ 2,648,881.74
406 Vehicle Replacement	$ 22,144.44
410 General Fund Capital Projects	$ 5,092,956.07
412 Veterans Memorial	$ 3,005.44
500 W/S Fund	$ 3,372,209.80
505 Capital Projects	$ (162,588.58)
515 W/S Impact Fees	$ 4,052,822.44
550 Drainage	$ 874,389.44
Benefits Trust - Cash	$ 6,614.99
Seizure Hold - Cash	$ 5,630.19
Chamber of Commerce	$ 17,467.64
	$ 33,104,564.88

BANK SECURITY PROSPERITY (PLEDGED COLLATERAL)	
POOLED CASH ACCOUNT	$ 3,447,579.25
BENEFITS TRUST ACCOUNT	$ 6,614.99
STREET IMPACT FEES (4593)	$ 264,721.18
W/WW IMPACT FEES (7207)	$ 428,774.56
SEIZURE HOLD	$ 5,630.19
VETERAN'S MEMORIAL	$ 2,911.18
CASH PARK FEES (2949)	$ 220,612.89
WATER CUSTOMER DEPOSITS	$ 462,244.48
CHAMBER OF COMMERCE	$ 17,467.64
PEG FUND	$ 61,720.20
TOTAL BANK BALANCES	$ 4,918,276.56
LESS FDIC INSURED	$ (250,000.00)
COLLATERALIZED TOTAL:	**$ 4,668,276.56**
COLLATERALIZED TOTAL 102%	$ 4,761,642.09
COLLATERAL PER BANK	$ 10,205,174.02

APR %	
Prosperity Bank	1.0000%
TexStar	4.2859%

Bank Account Totals:	$ 32,606,758.87
	$ 497,806.01
	$ 574,836.63
	$ 1,072,642.64

CITY OF GLENN HEIGHTS

AUGUST 2025 OVERTIME REPORT

PAYROLLS FOR 08/14 & 08/28/2025

PAY PERIODS 07/28 - 08/10; 08/11 - 08/24

FIRE

EMP NO#	POSITION	1st PP	AMOUNT	2nd PP	AMOUNT	TOTAL HOURS	TOTAL AMOUNT
01-XXXX	PARAMEDIC	41.00	1,162.35	16.00	453.12	57.00	1,615.47
01-XXXX	FIREFIGHTER/PARAMEDIC	5.00	214.95	-	-	5.00	214.95
01-XXXX	FIREFIGHTER/PARAMEDIC	-	-			-	-
01-XXXX	ENGINEER	28.00	1,376.76	-	-	28.00	1,376.76
01-XXXX	PARAMEDIC	-	-	16.00	480.81	16.00	480.81
01-XXXX	INTERIM DRIVER/ENGINEER	-	-			-	-
01-XXXX	DRIVER/ENGINEER	-	-			-	-
01-XXXX	PARAMEDIC	23.00	651.36	42.00	1,189.44	65.00	1,840.80
01-XXXX	FIREFIGHTER/PARAMEDIC	17.00	616.08	-	-	17.00	616.08
01-XXXX	PARAMEDIC	-	-	38.00	1,076.16	38.00	1,076.16
01-XXXX	FIREFIGHTER/PARAMEDIC	-	-			-	-
01-XXXX	PARAMEDIC	16.00	453.60	-	-	16.00	453.60
01-XXXX	FIREFIGHTER/PARAMEDIC	-	-			-	-
01-XXXX	FIREFIGHTER/PARAMEDIC	4.00	157.56	-	-	4.00	157.56
01-XXXX	INTERIM CAPTAIN	-	-			-	-
01-XXXX	PARAMEDIC	-	-	17.00	481.44	17.00	481.44
	***** DEPARTMENT TOTALS *****	**134.00**	**4,632.66**	**129.00**	**3,680.97**	**263.00**	**8,313.63**

Built in overtime, coverage for sick employees, and employees absent from training.

POLICE

EMP NO#	POSITION	1st PP	AMOUNT	2nd PP	AMOUNT	TOTAL HOURS	TOTAL AMOUNT
01-XXXX	COMMUNICATIONS OFFICER	-				-	-
01-XXXX	INTERIM POLICE SERGEANT	4.25	304.09	-	-	4.25	304.09
01-XXXX	RECORDS & PROPERTY COORDINATOR	4.50	200.30	0.50	22.10	5.00	222.40
01-XXXX	POLICE OFFICER	5.50	282.76	4.25	218.34	9.75	501.10
01-XXXX	POLICE OFFICER	1.00	51.45	7.25	372.47	8.25	423.92
01-XXXX	ANIMAL CONTROL OFFICER	-	-			-	-
01-XXXX	POLICE OFFICER II	-	-	13.75	735.42	13.75	735.42
01-XXXX	POLICE OFFICER	-	-	2.50	128.44	2.50	128.44
01-XXXX	POLICE OFFICER	5.50	287.93	-	-	34.00	1,764.45
01-XXXX	POLICE OFFICER II	3.50	182.18	28.50	1,476.52	3.50	182.18
01-XXXX	POLICE OFFICER	4.00	205.64	-	-	4.00	205.64
01-XXXX	COMMUNICATIONS OFFICER	-	-			-	-
01-XXXX	POLICE OFFICER	-	-			-	-
01-XXXX	RECORDS & PROPERTY CLERK	-	-			-	-
01-XXXX	POLICE OFFICER	-	-	6.50	333.94	6.50	333.94

01-XXXX	POLICE SERGEANT	16.00	1,110.24	8.00	554.26	24.00	1,664.50
01-XXXX	CODE COMPLIANCE OFFICER	-	-			-	-
01-XXXX	POLICE OFFICER	13.25	918.89	-	-	13.25	918.89
01-XXXX	POLICE OFFICER	-	-			-	-
01-XXXX	POLICE OFFICER	-	-	30.50	1,566.94	30.50	1,566.94
01-XXXX	POLICE OFFICER	-	-			-	-
01-XXXX	POLICE SERGEANT	9.25	643.80	-	-	9.25	643.80
01-XXXX	DISPATCH SUPERVISOR	0.25	11.66	8.00	372.94	8.25	384.60
01-XXXX	POLICE OFFICER	16.25	844.19	-	-	16.25	844.19
01-XXXX	ANIMAL CONTROL OFFICER	1.25	46.64	0.25	9.23	1.50	55.87
01-XXXX	POLICE OFFICER	5.00	256.88	-	-	5.00	256.88
01-XXXX	POLICE OFFICER	8.00	411.00	12.25	629.34	20.25	1,040.34
01-XXXX	COMMUNICATIONS OFFICER	-	-			-	-
01-XXXX	POLICE OFFICER	1.75	93.28	2.50	131.70	4.25	224.98
01-XXXX	POLICE OFFICER II	27.25	1,403.65	27.25	1,399.97	54.50	2,803.62
01-XXXX	COMMUNICATIONS OFFICER	-	-	12.00	431.30	12.00	431.30
	***** DEPARTMENT TOTALS *****	**126.50**	**7,254.58**	**164.00**	**8,382.91**	**290.50**	**15,637.49**

Patrol coverage, shift coverage for vacations, SRO special events (reimbursed by DeSoto ISD), ACO coverage, CID coverage.

STREETS

EMP NO#	POSITION	1st PP	AMOUNT	2nd PP	AMOUNT	TOTAL HOURS	TOTAL AMOUNT
01-XXXX	UTILITY WORKER III					-	-
01-XXXX	INSPECTOR	22.50	1,081.38	20.00	961.23	42.50	2,042.61
01-XXXX	UTILITY WORKER I	12.00	368.82	-	-	12.00	368.82
01-XXXX	UTILITY WORKER II	-	-			-	-
01-XXXX	UTILITIES SUPERVISOR	12.00	524.34	-	-	12.00	524.34
	***** DEPARTMENT TOTALS *****	**46.50**	**1,974.54**	**20.00**	**961.23**	**66.50**	**2,935.77**

Inspections on Stewart Farms, O'Reillys, Maplewood South, I-35, Wash Masters Car Wash and Lindell Estates, Power surge at NW Pump Stations needs attention, City Back to School event set up and take down, water issue with resident did not have water/issue on customer's side, Citywide cutoff and reconnects, Helped with storm drain being opened by police department, customer request to check low water pressure, water fire hydrant leak repair.

							TOTAL	TOTAL
WATER OPERATIONS								
EMP NO#	**POSITION**		**1st PP**	**AMOUNT**	**2nd PP**	**AMOUNT**	**HOURS**	**AMOUNT**
01-XXXX	UTILITY WORKER III		-	-	6.00	235.98	6.00	235.98
01-XXXX	UTILITY WORKER II		-	-	-	-	-	-
01-XXXX	UTILITY WORKER II		19.25	710.90	5.00	184.65	24.25	895.55
01-XXXX	UTILITY WORKER III-BACKFLOW		-	-			-	-
	***** DEPARTMENT TOTALS *****		**19.25**	**710.90**	**11.00**	**420.63**	**30.25**	**1,131.53**

Water main break, storm drain open request by police department, citywide cutoff and reconnects, Well Reads, City Back to School Event set up and take down, Water fire hydrants leak repair, watched over electrician at City Hall

							TOTAL	TOTAL
WASTEWATER OPERATIONS								
EMP NO#	**POSITION**		**1st PP**	**AMOUNT**	**2nd PP**	**AMOUNT**	**HOURS**	**AMOUNT**
01-XXXX	UTILITY WORKER III		-	-	10.00	347.85	10.00	347.85
01-XXXX	UTILITY WORKER I		-	-			-	-
01-XXXX	UTILITY WORKER III		6.00	235.98	2.50	98.33	8.50	334.31
	***** DEPARTMENT TOTALS *****		**6.00**	**235.98**	**12.50**	**446.18**	**18.50**	**682.16**

City Back to School Event set up and take down, multiple water main break repairs, water cut offs and reconnects, repair on Communuity center sink, Well Reads, Repair water main hit by contractor.

							TOTAL	TOTAL
STORMWATER OPERATIONS								
EMP NO#	**POSITION**		**1st PP**	**AMOUNT**	**2nd PP**	**AMOUNT**	**HOURS**	**AMOUNT**
01-XXXX	UTILITY WORKER I		14.00	456.54	2.00	65.22	16.00	521.76
01-XXXX	UTILITY WORKER I						-	-
01-XXXX	UTILITY WORKER I						-	-
01-XXXX	UTILITY WORKER I						-	-
01-XXXX	UTILITY WORKER I						-	-
	***** DEPARTMENT TOTALS *****		**14.00**	**456.54**	**2.00**	**65.22**	**16.00**	**521.76**

Citywide cut offs and reconnects, City Back to School event set up and take down, water cut offs and reconnects.

***** REPORT TOTALS *****	**346.25**	**15,265.20**	**338.50**	**13,957.14**	**684.75**	**29,222.34**

City of Glenn Heights August 2025 Financial Summary

SHERRY ROBERTS
FINANCE DIRECTOR
SEPTEMBER 16, 2025

Property Tax Comparison

Total Property Tax Budget: $8,779,380

YTD Actual: $8,971,764

YTD Budget Percentage: 102.2%

Sales Tax Comparison

Month of August 2025

Budget: $121,890 Actual: **$116,393**

MTD Difference v. Budget -4.5%

(Based on a rolling 3-year average collection)

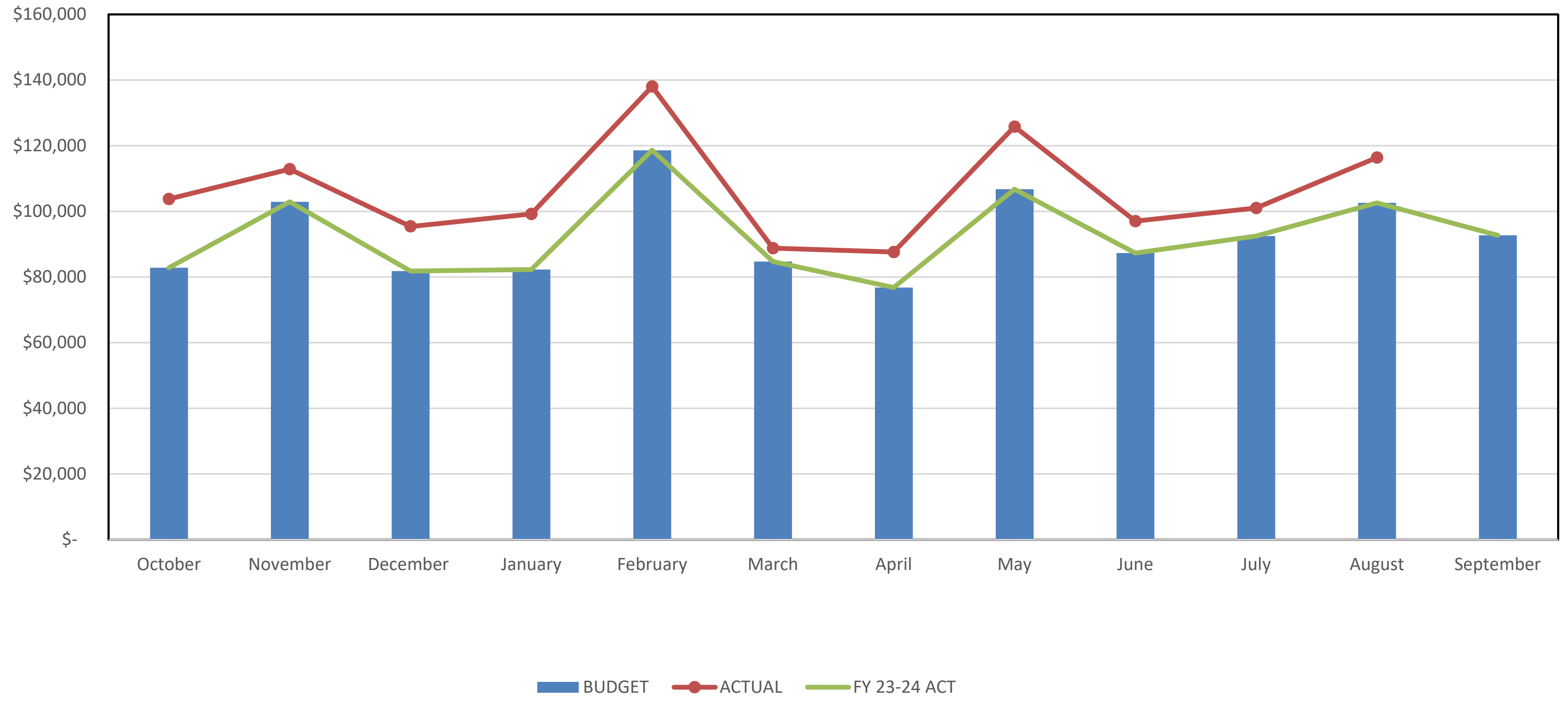
YTD

Budget: $1,300,000

Actual: **$1,166,281**

Budget Actual: **89.7%**

Comparison of Budgeted Sales Tax to Actual



General Fund Revenues

DEPARTMENT	BUDGET	YTD
PROPERTY TAXES	$ 8,779,380	$ 8,971,764
FRANCHISE FEES	630,000	584,350
SALES TAXES	1,300,000	1,166,281
CHARGE FOR SERVICES (TOWER RENTAL, SANITATION, ETC.)	1,560,430	1,680,951
PERMITS AND FEES	598,250	771,676
RECREATION	170,700	211,565
COURT FINES	247,000	218,487
INTEREST	300,000	759,148
MISCELLANEOUS	90,000	197,651
DONATION FROM GHHFC CO. DEV.	150,000	218,618
TOTAL REVENUES	**$ 13,825,760**	**$ 14,780,492**

General Fund Expenditures

DEPARTMENT		BUDGET		YTD
CITY COUNCIL	$	307,600	$	230,271
CITY MANAGER		611,463		521,234
ADMINISTRATION		92,800		50,587
CITY SECRETARY		200,372		227,894
HUMAN RESOURCES		430,350		451,172
INFORMATION TECHNOLOGY		663,766		598,426
COMMUNITY ENGAGEMENT		326,807		212,913
FINANCE		467,050		460,810
MUNICIPAL COURT		224,755		188,749
FIRE		2,930,695		2,639,427
POLICE		4,008,068		3,310,036
STREETS		2,513,951		2,271,747
ECONOMIC DEVELOPMENT		54,650		8,995
PLANNING		486,202		448,625
PARKS & RECREATION		742,147		460,266
GROUNDS MAINTENANCE		141,398		99,173
TOTAL EXPENDITURES	**$**	**14,202,074**	**$**	**12,180,326**

General Fund Revenues/Expenditures

Budget YTD: 91.67%

Total *Revenues* Budgeted: $13,825,760

YTD Actual: $14,780,491

Budget Actual: 106.9%

Total *Expenditures* Budgeted: $14,202,074

YTD Actual: $12,180,324

Budget Actual: 85.8%

General Fund-Fund Balance Summary

General Fund	FY 2024 - 2025 Budget	FY 2024 - 2025 Actual/YTD	FY 2023 - 2024 Budget	FY 2023 - 2024 Actual/YTD
Beginning Fund Balance	$8,221,531	$11,577,655	$8,541,761	$8,541,761
Total Revenues	$13,825,760	$14,780,491	$12,829,907	$12,423,104
Total Expenditures	(14,202,074)	(12,180,324)	(12,691,556)	(9,681,615)
Total Revenues Over (Under) Exp.	($376,315)	$2,600,167	$138,350	$2,741,489
Other Financing Sources (Use)	-	-	-	-
Transfer to Vehicle Replacement Fund	-	-	(303,000)	-
Transfer to Fund 410 Capital	-	-	(679,180)	-
Transfer from GH Dev Co. & HFC	-	-	1,000,000	1,000,000
Transfer from 911 Wireless Fund	69,000	63,250	69,000	57,500
Transfer from Utility Fund	15,000	13,750	15,000	12,500
Charge for city-wide service	6,000	5,500	6,000	5,000
Transfer from Court Security	20,000	18,333	20,000	-
Transfers from Drainage Fund	15,775	14,460	15,775	13,146
Transfer to Disaster Recovery Fund	-	-	-	(130,184)
Transfer to State Seizure Fund	-	(2,678)		
Net Change	(250,540)	2,712,782	281,945	3,699,451
Ending Unassigned Fund Balance	$7,970,991	$14,290,437	$8,823,706	$12,241,212
Days in Reserve	205	392	225	383

Water & Sewer Fund Revenues/Expenditures

Budget YTD: 91.67%

Total *Revenues* Budgeted: $10,282,200

YTD Actual: $9,465,464

Budget Actual: 92.1%

Total *Expenditures* Budgeted: $9,779,861

YTD Actual: $8,043,346

Budget Actual: 82.2%

Water & Sewer Fund-Statement of Net Position Summary

Water Sewer Fund	Budget	Actual/YTD
Beginning Net Position	$2,713,707	$3,606,507
Total Revenues	$10,282,200	$9,465,464
Total Expenditures	(9,779,861)	(8,043,346)
Total Revenues Over (Under) Exp.	$502,339	$1,422,118
Other Funding Sources (Use)	-	(404,496)
Debt Service Bond Payments	(225,170)	(225,161)
Net Change	277,169	792,461
Ending Unassigned Net Position	$2,990,876	$4,398,970
Days in Reserve	68	178

Drainage Fund Revenues/Expenditures

Budget YTD: 91.67%

Total *Revenues* Budgeted: $471,420

YTD Actual: $393,155

Budget Actual: 83.4%

Total *Expenditures* Budgeted: $679,414

YTD Actual: $442,512

Budget Actual: 65.1%

Drainage Fund - Statement of Net Position Summary

Drainage Fund	Budget	Actual/YTD
Beginning Net Position	$1,167,314	$1,140,746
Total Revenues	$471,420	$393,155
Total Expenditures	(679,414)	(442,512)
Total Revenues Over (Under) Exp.	($207,994)	($49,357)
Other Funding Sources (Uses)		
Operating Transfers (Out)	(15,775)	(14,460)
Net Change	(223,769)	(63,817)
Ending Unassigned Net Position	$943,545	$1,076,929
Days in Reserve	507	813

Other Funds Summary

FUND	BUDGET EXPEND	ACTUAL EXPEND	EST. FUND BALANCE
200-COURT TECHNOLOGY	$ 4,000	$ 3,635	$ 20,370
201-COURT SECURITY	$ 6,750	$ 18,333	$ 38,564
205-E911 FUND	$ 79,000	$ 63,250	$ 328,570
215-STREET IMPACT FEES	$ 900,000	$ 123,586	$ 1,611,795
230-PARK FEES	$ 550,000	$ 215,485	$ 1,418,972
250-OPERATING GRANTS FUND	$ 3,140,836	$ 1,599,258	$ (925,197)
251-ARPA FUND	$ 2,000,000	$ 142,341	$ 1,576,857
403-2016 GO BOND	$ 4,348,000	$ 595,253	$ 3,641,763
406-VEHICLE REPLACEMENT FUND	$ 164,500	$ 72,173	$ 105,958
410-RESERVED FOR CAPITAL PROJECTS	$ 830,690	$ 745,790	$ 1,498,467
515-WATER SEWER IMPACT FUND	$ 876,450	$ 462,026	$ 903,216

Finance Department Update

- $12.3M transfer made on 9/4/25 from TexStar to LOGIC. This was approximately one-half of the TexStar balance at that time.
- Investment Committee By-Laws are being created by staff.
- Purchasing Policy Update to include new S.B. 1173, increasing the competitive bidding threshold from $50,000 to $100,000.
- Currently working on FY 24/25 bank reconciliations for the current year audit preparation.

AGENDA SUMMARY SHEET
September 16, 2025

AGENDA, ITEM 8

Discussion and presentation regarding the Fiscal Year 2023-2024 Annual Comprehensive Financial Report (ACFR) Draft. (Sherry Roberts, Finance Director)

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, and Lightfoot
Abstain	
Approve/ Deny/ Table	

FY 2023-24 Annual Comprehensive Financial Report Update

Sherry Roberts

Finance Director

September 16, 2025

WHY IS IT IMPORTANT?

- **THE LAW REQUIRES IT….**
  - **Chapter 103 – Local Government Code**
    - Sec. 103.001(a) A municipality shall have its records and accounts audited annually and shall have an annual financial statement prepared on the audit.

    - Sec. 103.005 Summary – If the attorney general determines that a municipality has not had its records and accounts audited and an annual financial statement prepared within 180 days after the last day of the municipality's fiscal year, the municipality may not adopt an ad valorem tax rate that exceeds the municipality's no-new-revenue tax rate.

WHY IS IT IMPORTANT? (cont'd)

- Transparency & Accountability to City of Glenn Heights' citizens
- Establishes a government's credibility with investors and creditors
- Provides effective decision-making for both internal and external stakeholders
- Information in the ACFR is used for the annual disclosure report for debt obligations as required by the Securities & Exchange Commission.

- *SIMPLY PUT – IT IS A CRUCIAL TOOL FOR UNDERSTANDING AND EVALUATING THE FINANCIAL HEALTH OF OUR CITY.*

Financial Highlights

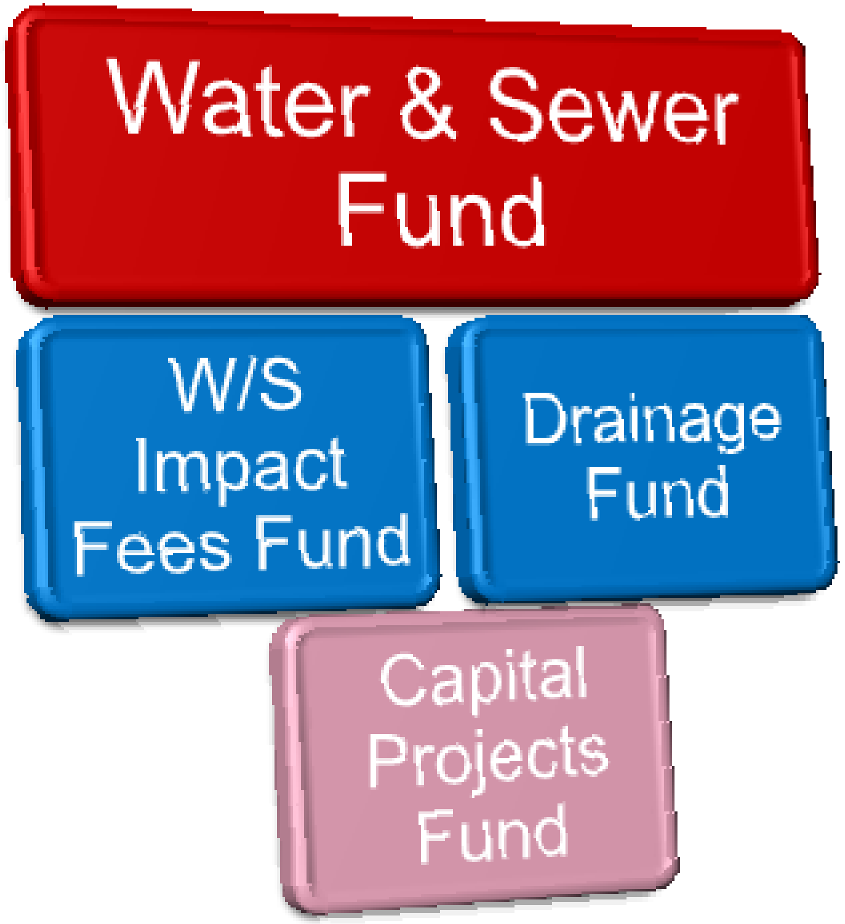
- Government-Wide Financial Statements
  - Assets of the City exceeded its liabilities (Net Position) by $64,278,411 at September 30, 2024.
    - Governmental Activities - $44,348,763
    - Business-type Activities - $19,929,648
  - Net Position increased by $8,458,677 from 2023.
    - Governmental Activities - $4,911,467
      - Increase in property taxes, miscellaneous, and interest revenue
    - Business-type Activities – 3,547,210
      - Water sales increased $887,343 (22.4%) from FY 22/23.
      - Sewer sales increased $1,677,747(41.7%) from FY 22/23.
      - Drainage fees decreased $6,731 (1.7%) from FY 22/23.

Financial Highlights (Continued)

Fund Financial Statements

- **Governmental Funds:**
  - The General Fund's ***estimated*** fund balance at the end of the 2024 fiscal year was $10,707,296, an ***estimated*** increase of $2,170,381 from 2023.
    - The ***estimated*** <u>unassigned</u> fund balance was $10,732,107
    - Approximately 10.7 months operating reserve (322 days)
  - The ***estimated*** combined fund balance for all funds was $23,350,290, a decrease by $2,315,410 from 2023.
    - The City's fund balances at September 30, 2024 were as follows:
      - Nonspendable - $10,000 (Prepaid items & Inventory)
      - Restricted - $6,628,589 (Special Funds)
      - Committed - $5,832,199 (Capital Projects)
      - Assigned - $172,206 (Vehicle Replacement)

Financial Highlights (Continued)



➢Fund Financial Statements (Cont'd)

➢**Proprietary Funds:**

- ➢The Water Fund's ***estimated*** net position increased $3,679,945 to $18,793,653
  - ➢ The ***estimated*** Unrestricted Net Position was $2,613,074
  - ➢ Approximately 3.7 months of operating reserves of working capital (111 days)
- ➢The Drainage Fund's ***estimated*** net position increased $137,735 to $1,135,995
  - ➢ The ***estimated*** Unrestricted Net Position was $999,324. Approximately 22 months of operating reserves of working capital (657 days)
- ➢At September 30, 2024, the City had working capital of $7,809,217 for the utility operations; an increase of $1,786,555 from prior year's working capital ratio.

Outstanding Audit Items

As of September 12, 2025, the following audit items are outstanding and will be completed before the final presentation on October 7, 2025:

- General Fund Accounts Payable Reconciliation (Fund 100)
- Letter of Transmittal at the beginning of the ACFR
- Retainage Payable Reconciliation
- Miscellaneous loose ends for workpaper documentation

AUDITOR PRESENTATION

THE FINAL ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) WILL BE PRESENTED BY PATILLO, BROWN & HILL, L.L.P. ON TUESDAY, OCTOBER 7, 2025

QUESTIONS

COMMENTS

CITY OF GLENN HEIGHTS, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

**PREPARED BY THE FINANCE DPEARTMENT OF
THE CITY OF GLENN HEIGHTS, TEXAS**

GROW WITH GLENN HEIGHTS

glennheightstx.gov

CITY OF GLENN HEIGHTS, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

TABLE OF CONTENTS

SEPTEMBER 30, 2024

STATISTICAL SECTION

Table

INTRODUCTORY SECTION

This letter is being updated but was not ready in time for the draft.

_________, 2025

Honorable Mayor and Members of the City Council
City of Glenn Heights
Glenn Heights, Texas

The Finance Department is pleased to submit the Annual Comprehensive Financial Report of the City of Glenn Heights, Texas for the fiscal year ended September 30, 2023. This report was prepared through the cooperative efforts of the Finance Department and the City's independent auditor. It is published to provide the City Council, staff, citizens, bondholders, and other interested parties with detailed information concerning the financial condition and activities of the City government.

Responsibility for both the accuracy of the data and completeness and fairness of the presentation rests with the City. We believe the data, as presented, is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; all disclosures necessary have been included to enable the reader to gain the maximum understanding of the City's financial affairs.

Management's discussion and analysis (MD&A) begins on page 4 and provides a narrative introduction, overview, and analysis of the City's basic financial statements. The MD&A also provides readers with management's viewpoint of the City's financial performance and should be read in conjunction with the financial statements.

CITY PROFILE

The City of Glenn Heights, Texas, a predominately residential community situated in Dallas and Ellis Counties, is a Texas municipality that incorporated in 1969 to operate as a general law city and currently operates as a home rule city. The City lies at the hub of Interstate 35E and Texas Farm-To-Market Road 664 (Ovilla Road). Glenn Heights is a short drive from downtown Dallas and has an estimated population of 18,793 residents. The City operates under a council-manager form of government. The Council is comprised of seven officials including a Mayor and six Council Members.

THE REPORTING ENTITY AND ITS SERVICES

Generally accepted accounting principles require that basic financial statements represent the City (the primary government) and its component units. The Council has the authority to enact legislature, appoint the City Manager, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by the Government Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity." The City is regulated by the Code of State Statutes of the State of Texas and is authorized to perform the following services: public safety (police and fire), development services (public works, planning, and inspections), economic development, recreational services, sanitation, water and sewer utilities, storm drainage and general administrative services.

ECONOMIC OUTLOOK AND FINANCIAL CONDITION

The information presented in the financial statements should be viewed within the context of the specific environment in which the City operates.

The economic outlook for the City of Glenn Heights includes projections for future land use that will guide the development of specific areas in the community, aligning with the objectives of the new comprehensive plan. This plan emphasizes preferred development strategies that will shape the community's landscape according to anticipated land use needs.

The future land use requirements for housing have materialized through multiple new subdivision developments. This surge in subdivision development has led to a 33 percent increase in taxable values, making Glenn Heights one of the fastest-growing communities in both Dallas and Ellis counties. New homes, starting at $450,000, have attracted many young families to this thriving 7.1-square-mile suburb. Consequently, the average residential market value has risen by 11 percent within just one year.

In conjunction with ongoing housing developments, the City has initiated a plan for higher-density developments aimed at attracting more retail establishments to the area. Furthermore, the vision includes plans for additional usable open spaces that connect pedestrians with local businesses and parks. The concept of mixed-use developments, incorporating multi-family residential buildings alongside neighborhood retail and open space amenities, aligns with the overall vision for future land use.

The City of Glenn Heights has experienced an 11 percent growth rate in property tax revenue, reflecting the increase in taxable values. This trend positively impacts the community’s financial position, enabling it to keep pace with rising costs for public services.

The Glenn Heights community plans to invest in its infrastructure, focusing on major roadways. The Texas Department of Transportation (TXDOT) is scheduled to widen E Bear Creek Rd from a two-lane road to four lanes, complete with curbs, gutters, and sidewalks to enhance pedestrian safety. The project is expected to begin by 2028.

In 2023, the Council approved new water and wastewater rates based on a Cost-of-Service study conducted by NewGen Strategies & Solutions. The need for an increase in these rates was justified to keep up with the rising costs from wholesale water and wastewater suppliers. The adjustments will generate approximately $9 million in revenue to cover essential needs for the upcoming 2023-24 fiscal year.

As the community continues to grow with new housing developments and an increased focus on density and retail, there may be impacts on service levels. The population is expected to reach 30,000 by the next census, and service costs may not continue at the same rate in 2023. Therefore, the City of Glenn Heights will need to diversify its revenue sources, which currently depend primarily on property taxes that make up 55 percent of the total general fund revenue. A commercially driven approach to generate more sales tax revenue, along with permits and licenses, will help reduce reliance on property taxes in the near future.

The City

The ability to diversify and expand the City's tax revenue base will significantly influence the economic outlook for both the current and future fiscal years. One major challenge is identifying available funding sources. For instance, one cent of the City sales tax is allocated to fund mass public transportation initiatives (such as Dallas Area Rapid Transit), which limits the funds available for other special service programs. Therefore, long-term financial planning will be essential to achieving goals related to economic development and infrastructure sustainability.

To address these challenges, the City of Glenn Heights will collaborate closely with partners like DART to coordinate planned developments that promote increased commercial activity and enhance public transportation options. This collaboration will also involve working more closely with both the DeSoto and Red Oak school districts to provide quality services that benefit both students and the broader community.

These quality services aim to utilize future developments to generate revenue for constructing new parks, developing linear trails, reconstructing streets, and maintaining utility systems. The strategy to increase revenue will enable the City to allocate funds effectively for key developments, reducing reliance on debt.

The City of Glenn Heights maintains sufficient cash reserves and unassigned fund balances/unrestricted net assets in both its general and utility funds to meet its comprehensive fund balance policy while providing quality services to its residents.

Overall, general financial conditions are projected to continue meeting fund reserve requirements as primary revenue sources show modest but steady increases.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable. Expenditures are recorded when the services or goods are received, and the liabilities are incurred. Accounting records for the City's proprietary funds are budgeted and maintained on this same basis of accounting for management purposes and converted to full accrual accounting for external reporting purposes.

In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. 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. Internal controls also ensure 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; the evaluation of cost and benefits requires estimates and judgments by management. We believe the City's internal control structure is developing and will continue to be improved upon.

The budgetary process begins each year with the preparation of revenue estimates by the City's Department of Finance and expenditure estimates by each City department. Estimates are reviewed by the City Manager and evaluated within the total financial framework. Budget proposals are then recommended by the City Manager and reviewed extensively by the City Council, in a process that includes public hearings. Throughout the process, the City Council may make changes as deemed appropriate. The budget is then adopted by ordinance, as well as the City's ad valorem tax rate. All the City's governmental funds, as well as enterprise funds (water and sewer, and drainage), are included in the annual budgetary process.

The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget adopted by the City Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amounts) is established at the fund level. Department Directors are authorized to transfer budgeted expenditures between line items within their respective departments while the City Manager is authorized to transfer budgeted expenditures between departments within a City fund. However, any revisions that alter total expenditures of a City fund must be approved by the City Council.

AUDIT

The City Charter requires an annual audit of the books of accounts, financial records and transactions of all departments of the City by independent certified public accountants selected and engaged by the City Council.

CONCLUSION

The preparation of this report could not be accomplished without the dedicated services of the City's auditors, City Management, and staff of the City's Finance Department. The Finance staff has worked with great effort to ensure the accuracy of this report.

Respectfully submitted,

Sherry Roberts

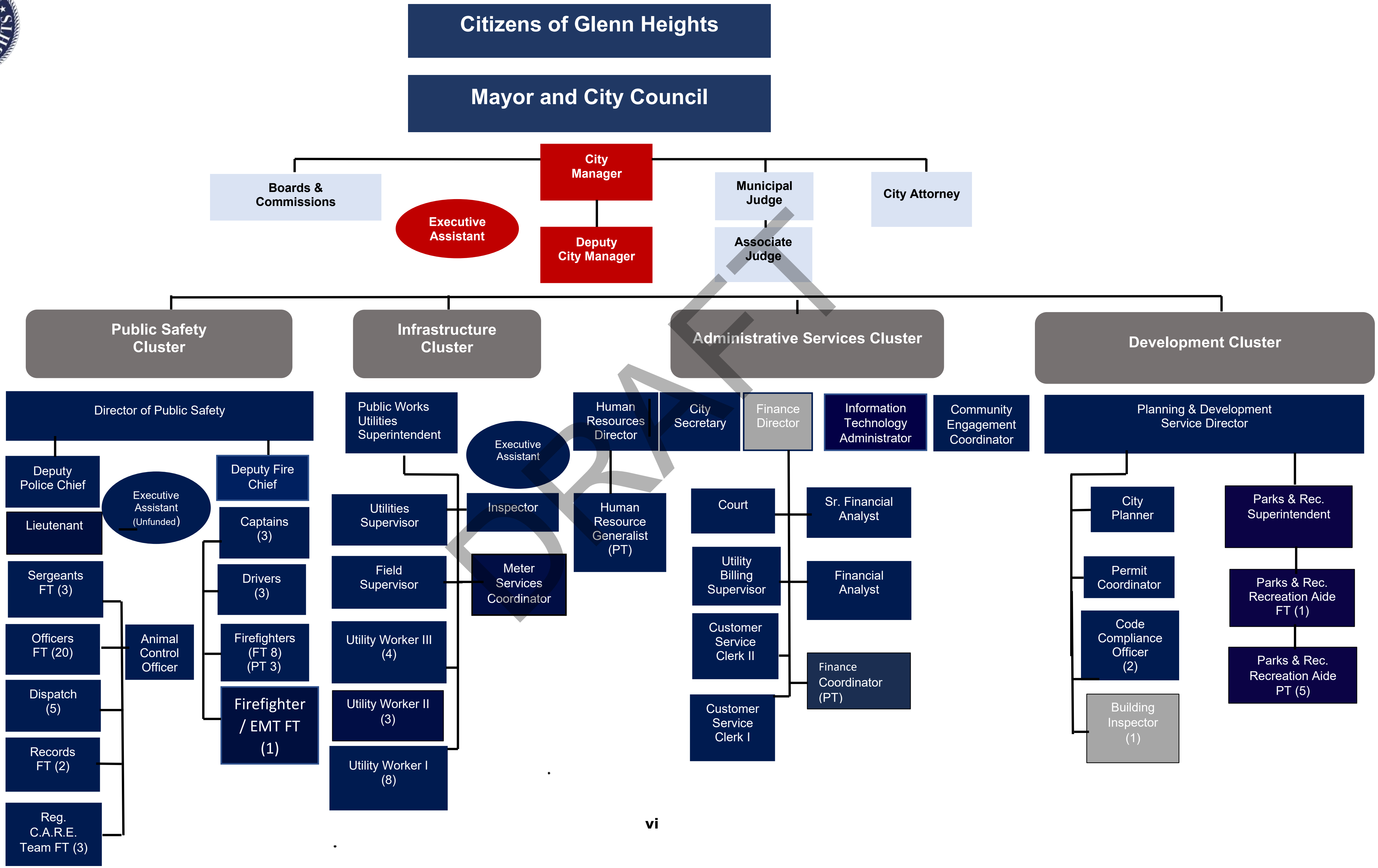
Sherry Roberts, CGFO
Director of Finance

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2024

Mayor	Sonja A. Brown
Mayor Pro Tem	Cornel Benford II
Place 1	Sherron Mosley
Place 2	Harry A. Garrett
Place 3	Travis Bruton
Place 4	Stephanne Hale
Place 5	Laymon M. Lightfoot


Citizens of Glenn Heights
Mayor and City Council
City Manager
Boards & Commissions
Executive Assistant
Deputy City Manager
Municipal Judge
Associate Judge
City Attorney
Public Safety Cluster
Infrastructure Cluster
Administrative Services Cluster
Development Cluster
Director of Public Safety
Deputy Police Chief
Lieutenant
Executive Assistant (Unfunded)
Deputy Fire Chief
Captains (3)
Drivers (3)
Firefighters (FT 8) (PT 3)
Firefighter / EMT FT (1)
Sergeants FT (3)
Officers FT (20)
Animal Control Officer
Dispatch (5)
Records FT (2)
Reg. C.A.R.E. Team FT (3)
Public Works Utilities Superintendent
Executive Assistant
Utilities Supervisor
Inspector
Field Supervisor
Meter Services Coordinator
Utility Worker III (4)
Utility Worker II (3)
Utility Worker I (8)
Human Resources Director
Human Resource Generalist (PT)
City Secretary
Finance Director
Information Technology Administrator
Community Engagement Coordinator
Court
Utility Billing Supervisor
Customer Service Clerk II
Customer Service Clerk I
Sr. Financial Analyst
Financial Analyst
Finance Coordinator (PT)
Planning & Development Service Director
City Planner
Permit Coordinator
Code Compliance Officer (2)
Building Inspector (1)
Parks & Rec. Superintendent
Parks & Rec. Recreation Aide FT (1)
Parks & Rec. Recreation Aide PT (5)
DRAFT

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members
of the City Council and Citizens
City of Glenn Heights, Texas

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glenn Heights, Texas (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information 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.

Supplementary Information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated __________, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Waco, Texas
__________, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the City of Glenn Heights, Texas we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City. We encourage the readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended September 30, 2024, the City's assets and deferred outflows exceeded its liabilities and deferred inflows by $64,278,411 (net position). Of this amount, $22,164,471 (or 34.5%) was unrestricted.

- For the fiscal year ended September 30, 2024, net position increased by $8,458,677. In fiscal year 2023 the increase was $3,727,167. The increase in fiscal year 2024 is primarily due to increased revenue for charges for services, property taxes and sales taxes.

- At fiscal year-end, the City's governmental funds reported combined ending fund balances of $23,350,290, of which $10,707,296 (or 45.9%) was available for spending at the City's discretion (unassigned and assigned).

- The City's long-term liabilities decreased by $1,053,358. This decrease is the result of annual debt service payments.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two types of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in *more detail* than the government-wide statements.
- *Governmental fund* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- The financial statements also include *notes to the financial statements* explaining some of the information in the financial statements and provide more detailed data.
- The report also contains other supplementary information in addition to the basic financial statements themselves.

The remainder of this overview explains the structure and contents of each of the statements.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector businesses. The statement of net position includes *all* of the government's assets and liabilities. In the statement of activities, all of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid, and all of the City's g*overnmental activities* and City services are combined and show how they are financed.

Both government-wide statements report the City's *net position* and how it has changed. Net position, the difference between the City's assets, deferred outflows of resources, and liabilities and deferred inflows of resources, is one way to measure the City's financial health or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant (major) *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific revenue sources and spending for particular purposes.

- *Governmental fund*—The City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because these funds do not encompass the additional long-term focus of the government-wide statements, additional information is provided following each fund statement that explains the relationship (or differences) between them.

- Some funds are required by State law, such as the debt service fund.

- Management may establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenue resources, such as capital project funds.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the City government they cover, and the types of information they contain.

Figure A-1 - Major Features of the City's Government-wide and Fund Financial Statements

Type of Statements	**Government-Wide**	**Fund Level**	
		Governmental Funds	**Proprietary Funds**
Scope	Entire City's government, except fiduciary funds	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private business: utilities
Required financial statements	♦ Statement of Net Position ♦ Statement of Activities	♦ Balance Sheet ♦ Statement of Revenues, Expenditures & Changes in Fund Balances	♦ Statement of Net Position ♦ Statement of Revenues, Expenses & Changes in Fund Balances ♦ Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after year end; expenditures when goods or services have been received and payment is made during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time net position serves as a useful indicator of a government's financial condition. As noted earlier, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by $64,278,411.

The largest portion of the City's net position, $33,019,346 or 51.4%, represents the City's investment in capital assets (e.g., land, buildings, vehicles, equipment, and infrastructure) less any debt used to acquire assets still outstanding at year end. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the City's net position, $9,094,594 or 14.1%, represents resources that are subject to external restrictions on how they may be used (i.e., debt service, public safety, capital improvements, etc.). The remaining portion, $22,164,471 or 34.5%, may be used at the City's discretion to meet ongoing obligations to its citizens and creditors (unrestricted).

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 27,689,386	$ 30,927,517	$ 9,571,725	$ 7,170,811	$ 37,261,111	$ 38,098,328
Capital assets	31,614,658	26,185,751	13,555,477	12,582,509	45,170,135	38,768,260
Total assets	59,304,044	57,113,268	23,127,202	19,753,320	82,431,246	76,866,588
Total deferred outflows of resources	531,908	954,467	56,793	110,458	588,701	1,064,925
Current liabilities	2,074,479	4,456,532	870,601	962,224	2,945,080	5,418,756
Long-term liabilities	13,005,964	14,039,654	2,345,612	2,514,735	15,351,576	16,554,389
Total liabilities	15,080,443	18,496,186	3,216,213	3,476,959	18,296,656	21,973,145
Total deferred inflows of resources	406,746	134,253	38,134	4,381	444,880	138,634
Net investment in capital assets	21,780,944	15,026,282	11,238,402	10,100,996	33,019,346	25,127,278
Restricted	4,015,746	5,406,624	5,078,848	3,314,121	9,094,594	8,720,745
Unrestricted	18,552,073	19,004,390	3,612,398	2,967,321	22,164,471	21,971,711
Total net position	$ 44,348,763	$ 39,437,296	$ 19,929,648	$ 16,382,438	$ 64,278,411	$ 55,819,734

The following table provides a summary of the City's operations for the year ended September 30, 2024. Overall, the City had an increase in net position of $8,458,677. This increase is attributable to the governmental activities for $4,911,467 and business-type activities for $3,547,210. Revenues for business-type activities increased by $1,979,787. Revenue associated with governmental activities decreased by $3,731,625. Significant variances in governmental activities revenues include the following.

- $428,378 increase in property tax revenue,
- $3,470,769 increase in grants and contributions,
- $639,334 decrease in charges for services,
- $359,926 increase in investment earnings.

Total expenses for governmental activities increased by $1,005,815, and total expenses for the City's business-type activities decreased by $25,913 when compared to 2023. Expenses for governmental activities and business-type activities in fiscal year 2024 compared to fiscal year 2023 are due to numerous factors.

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 3,269,201	$ 3,908,535	$ 11,331,833	$ 9,014,316	$ 14,601,034	$ 12,922,851
Operating grants & contributions	4,775	176,352	-	-	4,775	176,352
Capital grants & contributions	3,654,639	12,293	33,979	476,818	3,688,618	489,111
General revenues:						
Property taxes	9,363,297	8,934,919	-	-	9,363,297	8,934,919
Sales taxes	1,274,335	1,131,746	-	-	1,274,335	1,131,746
Franchise fees	697,192	731,228	-	-	697,192	731,228
Investment earnings	1,207,987	848,061	174,691	69,582	1,382,678	917,643
Miscellaneous	147,923	41,227	-	-	147,923	41,227
Gain on sale of capital assets	-	103,363	-	-	-	103,363
Total revenues	19,619,349	15,887,724	11,540,503	9,560,716	31,159,852	25,448,440
Expenses:						
General government	2,227,231	2,820,998	-	-	2,227,231	2,820,998
Public safety	6,224,109	5,715,827	-	-	6,224,109	5,715,827
Development services	3,296,591	2,229,395	-	-	3,296,591	2,229,395
Parks and recreation	956,098	885,500	-	-	956,098	885,500
Economic development	34,226	67,717	-	-	34,226	67,717
Interest and fiscal charges	311,363	324,366	-	-	311,363	324,366
Water, sewer, and drainage	-	-	9,651,557	9,677,470	9,651,557	9,677,470
Total expenses	13,049,618	12,043,803	9,651,557	9,677,470	22,701,175	21,721,273
Increase (decrease) in net position before transfers	6,569,731	3,843,921	1,888,946	(116,754)	8,458,677	3,727,167
Transfers	(1,658,264)	36,775	1,658,264	(36,775)	-	-
Increase (decrease) in net position	4,911,467	3,880,696	3,547,210	(153,529)	8,458,677	3,727,167
Net position, beginning	39,437,296	35,556,600	16,382,438	16,535,967	55,819,734	52,092,567
Net position, ending	$ 44,348,763	$ 39,437,296	$ 19,929,648	$ 16,382,438	$ 64,278,411	$ 55,819,734

FINANCIAL ANALYSIS AND BUDGETARY HIGHLIGHTS OF CITY FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements.

GOVERNMENTAL FUNDS

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $23,350,290. Approximately 46.6% of the total amount constitutes assigned and unassigned fund balance, which is available for spending at the City's discretion.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $10,732,107, while total fund balance was $10,742,107. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 86.8% of total General Fund expenditures. The net increase in fund balance during the current year in the General Fund was $2,195,192. An analysis of the General Fund operations in the current year is as follows:

- The City's property tax rate for maintenance and operations (M&O) decreased from $0.532646 to $0.481680 in the current fiscal year. The tax assessed values increased, therefore, M&O tax revenues decreased by $492,621 as compared against prior year.

- Licenses and permit fees decreased by $560,259, primarily due to large development activity within the City in prior year.

- Sales and use taxes and fines and forfeitures had an increase $142,589 over the prior year as a result of increases in sales taxes and court fines receipts.

- General fund expenditures decreased by $1,561,970 due to an increase in salary expenses related to budgeted raises for employees and capital related expenditures for public safety.

The Capital Project Fund had a net increase of $2,653,647. Expenditures exceeded intergovernmental and investment earnings.

The majority of revenues for the City's governmental funds are generated from taxes (58.2%), licenses and permits (3.4%), and charges for services (11.5%). The remainder (26.8%) is obtained from franchise fees, grants and contributions, fines and forfeitures, and other miscellaneous sources.

PROPRIETARY FUNDS

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

Unrestricted net position of the Water and Wastewater and Drainage funds at the end of the year amounted to $2,613,074 and $999,324, respectively. The net position of the Water and Wastewater fund increased by $3,679,945 while the net position of the Drainage fund increased by -$132,735. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Total actual General Fund revenues were more than expected, primarily due to revenues arising from licenses and permits as well as charges for services that were in excess of budgeted amounts. Revenue sources were more than anticipated in property taxes, franchise tax, sales and use, licenses and permits, charges for services, intergovernmental, other and interest. See details of budget and actual revenues and expenditures for the General Fund in the required supplementary information.

City policy requires the General unassigned fund balance to reflect no less than 60 days of General Fund expenditures. At September 30, 2024, unassigned General fund balance reflected 291 days of total General Fund expenditures.

CAPITAL ASSETS

As of September 30, 2024, the City had invested $44,197,167 in a broad range of capital assets, including infrastructure, equipment, buildings, and vehicles. More detailed information about the City's capital assets can be found in the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	$ 1,053,583	$ 901,893	$ 35,161	$ 35,161	$ 1,088,744	$ 937,054
Construction in progress	3,699,300	15,181,621	3,694,543	3,694,543	7,393,843	18,876,164
Buildings	15,725,158	826,956	295,699	295,699	16,020,857	1,122,655
Improvements	1,033,552	1,033,552	-	-	1,033,552	1,033,552
Infrastructure	10,583,012	10,083,012	16,334,112	16,334,122	26,917,124	26,417,134
Vehicles	4,017,180	2,621,905	437,712	437,712	4,454,892	3,059,617
Equipment	3,051,787	2,827,438	1,302,404	1,302,404	4,354,191	4,129,842
Less accumulated depreciation	(7,548,914)	(7,293,626)	(9,517,122)	(9,517,122)	(17,066,036)	(16,810,748)
Totals	$ 31,614,658	$ 26,182,751	$ 12,582,509	$ 12,582,519	$ 44,197,167	$ 38,765,270

During the current year, significant additions to capital assets include the following:

- Construction in progress - Uhl Road Project and All Abilities Park Improvements: $3,443,025
- Buildings – City Hall, Community Center, Public Safety Building: $15,020,155
- Vehicles- Police Vehicles and Spartan Aerial Ladder Truck $1,942,080

DEBT ADMINISTRATION

At year-end, the City had $15,345,434 in outstanding debt and other long-term liabilities, as shown below. More detailed information about the City's debt is presented in the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Certificates of obligation	$ 670,000	$ 910,000	$ -	$ -	$ 670,000	$ 910,000
General obligation bonds	10,320,000	10,985,000	-	-	10,320,000	10,985,000
Premium on debt	850,265	921,119	-	-	850,265	921,119
Notes payable	389,867	481,464	2,481,513	2,481,513	2,871,380	2,962,977
Leases payable	172,363	259,541	-	-	172,363	259,541
Compensated absences payable	428,204	326,933	33,222	33,222	461,426	360,155
Totals	$12,830,699	$13,884,057	$ 2,514,735	$ 2,514,735	$15,345,434	$16,398,792

Notes and certificates of obligation decreased in the current year primarily due to annual payments made. The City's bond ratings are AA- as assigned by Standard & Poor's.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economy continues to be strong for the City of Glenn Heights. The City is experiencing stable growth and remains optimistic that existing properties will continue to appreciate. In fiscal year 2024, the City's net taxable property values increased approximately 20.8% from $1,361,094,221 in fiscal year 2023 to $1,644,394,310 in fiscal year 2024. The City's total property tax rate decreased from $0.632211/100 to $0.564729/100, the City's I&S tax decreased from $0.099565/100 to $0.083049/100, and the City's M&O tax rate decreased from $0.532646/100 to $0.481680/100.

In fiscal year 2025 the City's property values are expected to continue to increase. In large part because of the ongoing housing development projects within the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Any questions about this report or need for additional financial information should be addressed to City of Glenn Heights, Attn: City Secretary, 1938 South Hampton Road, Glenn Heights, TX, 75154.

BASIC FINANCIAL STATEMENTS

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 24,816,336	$ 2,018,339	$ 26,834,675
Cash and cash equivalents-restricted	-	5,790,878	5,790,878
Receivables, net	1,422,747	1,560,805	2,983,552
Inventory	3,277	33,643	36,920
Prepaid expenses	6,723	344	7,067
Net pension asset	1,440,303	167,716	1,608,019
Capital assets:			
Non-depreciable	4,752,883	1,405,796	6,158,679
Depreciable, net	26,861,775	12,149,681	39,011,456
Total assets	59,304,044	23,127,202	82,431,246
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	487,728	56,793	544,521
OPEB related	44,180	-	44,180
Total deferred outflows	531,908	56,793	588,701
LIABILITIES			
Accounts payable	813,219	18,455	831,674
Accrued liabilities	153,745	28,963	182,708
Accrued interest	61,443	40,058	101,501
Unearned revenue	1,037,972	-	1,037,972
Customer deposits	8,100	783,125	791,225
Noncurrent liabilities:			
Due within one year			
Long-term debt	1,198,620	174,169	1,372,789
Total OPEB liability - SDBF	3,683	-	3,683
Due in more than one year			
Long-term debt	11,632,079	2,171,443	13,803,522
Total OPEB liability - SDBF	171,582	-	171,582
Total liabilities	15,080,443	3,216,213	18,296,656
DEFERRED INFLOWS OF RESOURCES			
Pension related	327,487	38,134	365,621
OPEB related	79,259	-	79,259
Total deferred inflows	406,746	38,134	444,880
NET POSITION			
Net investment in capital assets	21,780,944	11,238,402	33,019,346
Restricted for:			
Debt service	9,902	-	9,902
Municipal court	19,328	-	19,328
Street improvements	1,731,102	-	1,731,102
Public safety	322,475	-	322,475
Parks	1,089,940	-	1,089,940
Housing	842,999	-	842,999
Water and sewer improvements	-	5,078,848	5,078,848
Unrestricted	18,552,073	3,612,398	22,164,471
Total net position	$ 44,348,763	$ 19,929,648	$ 64,278,411

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

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	$ 2,227,231	$ 583,541	$ -	$ 2,959,600
Public safety	6,224,109	556,901	4,775	-
Development services	3,296,591	1,932,315	-	695,039
Parks and recreation	956,098	196,444	-	-
Economic development	34,226	-	-	-
Interest and fiscal charges	311,363	-	-	-
Total governmental activities	13,049,618	3,269,201	4,775	3,654,639
Business-type activities:				
Water and wastewater	9,064,034	10,931,748	-	-
Drainage	587,523	400,085	-	33,979
Total business-type activities	9,651,557	11,331,833	-	33,979
Total primary government	$ 22,701,175	$ 14,601,034	$ 4,775	$ 3,688,618

General revenues:
Taxes:
Property
Sales
Franchise
Investment earnings
Miscellaneous
Transfers
Total general revenues and transfers

Change in net position

Net position - beginning of year

Net position - end of year

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ 1,315,910	$ -	$ 1,315,910
(5,662,433)	-	(5,662,433)
(669,237)	-	(669,237)
(759,654)	-	(759,654)
(34,226)	-	(34,226)
(311,363)	-	(311,363)
(6,121,003)	-	(6,121,003)
-	1,867,714	1,867,714
-	(153,459)	(153,459)
-	1,714,255	1,714,255
(6,121,003)	1,714,255	(4,406,748)
9,363,297	-	9,363,297
1,274,335	-	1,274,335
697,192	-	697,192
1,207,987	174,691	1,382,678
147,923	-	147,923
(1,658,264)	1,658,264	-
11,032,470	1,832,955	12,865,425
4,911,467	3,547,210	8,458,677
39,437,296	16,382,438	55,819,734
$ 44,348,763	$ 19,929,648	$ 64,278,411

CITY OF GLENN HEIGHTS, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General	Capital Projects	American Rescue Plan Act Fund
ASSETS			
Cash and cash equivalents	$ 10,685,795	$ 8,949,166	$ 579,280
Receivables, net:			
Taxes	368,341	-	-
Accounts	544,706	-	-
Court fines	480,104	-	-
Inventory	3,277	-	-
Due from other funds	24,811	-	-
Prepaid items	6,723	-	-
Total assets	12,113,757	8,949,166	579,280
LIABILITIES			
Accounts payable	326,747	-	-
Customer deposits	8,100	-	-
Accrued liabilities	153,745	-	-
Due to other funds	-	-	-
Unearned revenue	14,682	548,186	475,104
Total liabilities	503,274	548,186	475,104
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	94,430	-	-
Unavailable revenue - court fines	480,105	-	-
Unavailable revenue - ambulance	293,841	-	-
Total deferred inflows of resources	868,376	-	-
FUND BALANCES			
Nonspendable:			
Prepaid item	6,723	-	-
Inventory	3,277	-	-
Restricted for:			
Public safety	-	-	104,176
Debt service	-	-	-
Municipal court	-	-	-
Capital projects	-	2,568,781	-
Street improvements	-	-	-
Park improvements	-	-	-
Housing	-	-	-
Committed for:			
Capital projects	-	5,832,199	-
Assigned for:			
Vehicle replacement	-	-	-
Unassigned	10,732,107	-	-
Total fund balances	10,742,107	8,400,980	104,176
Total liabilities, deferred inflows of resources and fund balances	$ 12,113,757	$ 8,949,166	$ 579,280

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

Nonmajor Governmental Funds	Total Governmental Funds
$ 4,602,095	$ 24,816,336
29,596	397,937
-	544,706
-	480,104
-	3,277
-	24,811
-	6,723
4,631,691	26,273,894
486,472	813,219
-	8,100
-	153,745
24,811	24,811
-	1,037,972
511,283	2,037,847
17,381	111,811
-	480,105
-	293,841
17,381	885,757
-	6,723
-	3,277
218,299	322,475
53,964	53,964
19,328	19,328
-	2,568,781
1,731,102	1,731,102
1,089,940	1,089,940
842,999	842,999
-	5,832,199
172,206	172,206
(24,811)	10,707,296
4,103,027	23,350,290
$ 4,631,691	$ 26,273,894

CITY OF GLENN HEIGHTS, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

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

Total fund balance governmental funds	$ 23,350,290
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	31,614,658
y	
Property taxes	111,811
Ambulance fees	293,841
Court fines	480,105
Long-term assets, including the net pension asset, are not current financial resources and therefore are not reported in the governmental funds balance sheet.	
Net pension asset	1,440,303
Deferred inflows of resources - pension related	(327,487)
Deferred outflows of resources - pension related	487,728
Long-term liabilities, including bonds payable, notes payable, compensated absences, OPEB liabilities and net pension liability, as well as their related deferred inflows/outflows of resources, are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.	
Bonds payable	(10,990,000)
Notes payable	(389,867)
Issuance premium	(850,265)
Leases payable	(172,363)
Compensated absences	(428,204)
Total OPEB liability - SDBF	(175,265)
Deferred inflows of resources - OPEB SDBF related	(79,259)
Deferred outflows of resources - OPEB SDBF related	44,180
Interest payable on long-term debt in the City's governmental activities is not payable from current resources and therefore is not reported in the governmental funds balance sheet.	(61,443)
Net position of governmental activities	$ 44,348,763

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

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	Capital Projects	Debt Service*
REVENUES			
Taxes:			
Property	$ 8,008,373	$ -	
Franchise	697,192	-	
Sales	1,274,335	-	
Licenses and permits	672,976	-	
Fines and forfeitures	230,763	-	
Charges for services	2,086,359	-	
Intergovernmental	-	118,153	
Investment earnings	488,484	554,506	
Miscellaneous	128,801	-	
Total revenues	13,587,283	672,659	
EXPENDITURES			
Current:			
General government	2,647,163	-	
Public safety	5,832,166	-	
Development services	2,729,362	-	
Parks and recreation	936,514	-	
Economic development	10,867	-	
Capital outlay	114,163	3,326,306	
Debt service:			
Principal	87,178	-	
Interest and other	5,480	-	
Total expenditures	12,362,893	3,326,306	
Excess (deficiency) of revenue over expenditures	1,224,390	(2,653,647)	
OTHER FINANCING SOURCES (USES)			
Insurance recoveries	19,122	-	
Transfers in	1,105,775	-	
Transfers out	(154,095)	-	
Total other financing sources (uses)	970,802	-	
Net change in fund balances	2,195,192	(2,653,647)	
Fund balance - beginning of year	8,546,915	11,054,627	68,741
ACCOUNTING CHANGES			
Change within the financial reporting entity	-	-	(68,741)
Fund balance as restated - beginning of year	8,546,915	11,054,627	-
Fund balance - end of year	$ 10,742,107	$ 8,400,980	$ -

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

American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 1,382,835	$ 9,391,208
-	-	697,192
-	-	1,274,335
-	-	672,976
-	9,768	240,531
-	162,512	2,248,871
2,841,447	699,814	3,659,414
72,864	92,133	1,207,987
-	-	128,801
2,914,311	2,347,062	19,521,315
-	-	2,647,163
11,505	69,029	5,912,700
-	-	2,729,362
-	-	936,514
-	23,359	34,226
1,829,942	871,995	6,142,406
-	996,597	1,083,775
-	412,190	417,670
1,841,447	2,373,170	19,903,816
1,072,864	(26,108)	(382,501)
-	-	19,122
-	154,095	1,259,870
(1,000,000)	(1,764,039)	(2,918,134)
(1,000,000)	(1,609,944)	(1,639,142)
72,864	(1,636,052)	(2,021,643)
31,312	5,670,338	25,371,933
-	68,741	-
31,312	5,739,079	25,371,933
$ 104,176	$ 4,103,027	$ 23,350,290

CITY OF GLENN HEIGHTS, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Net change in fund balance - total governmental funds	$ (2,021,643)
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	6,573,379
Depreciation expense	(1,144,472)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The details of these differences are as follows:	
Property taxes	(27,911)
Ambulance fees	17,401
Court fines	89,422
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds. The details of these differences are as follows:	
Compensated absences	(101,272)
Accrued interest	35,452
Net pension asset	331,212
Total OPEB liability - SDBF	5,269
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while repayment of the principal 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 and similar items when debt is 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.	
Payments on bonds	905,000
Payments on leases payable	87,178
Payments on notes payable	91,597
Amortization of premium on bond issuance	70,855
Change in net position of governmental activities	$ 4,911,467

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

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 1,087,941	$ 930,398	$ 2,018,339
Cash and cash equivalents-restricted	5,790,878	-	5,790,878
Accounts receivable, net	1,515,558	45,247	1,560,805
Inventories	33,643	-	33,643
Prepaid items	344	-	344
Total current assets	8,428,364	975,645	9,404,009
Noncurrent assets:			
Net pension asset	136,038	31,678	167,716
Capital assets:			
Non-depreciable	1,405,796	-	1,405,796
Depreciable, net	12,013,010	136,671	12,149,681
Total noncurrent assets	13,554,844	168,349	13,723,193
Total assets	21,983,208	1,143,994	23,127,202
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	46,066	10,727	56,793
Total deferred outflows of resources	46,066	10,727	56,793
LIABILITIES			
Current liabilities:			
Accounts payable	17,408	1,047	18,455
Accrued liabilities	25,438	3,525	28,963
Accrued interest	40,058	-	40,058
Payable from restricted assets:			
Customer deposits	783,125	-	783,125
Noncurrent liabilities:			
Due within one year:			
Loan payable	168,462	-	168,462
Compensated absences	4,317	1,390	5,707
Total current liabilities	1,038,808	5,962	1,044,770
Due in more than one year:			
Loan payable	2,148,613	-	2,148,613
Compensated absences	17,269	5,561	22,830
Total noncurrent liabilities	2,165,882	5,561	2,171,443
Total liabilities	3,204,690	11,523	3,216,213
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	30,931	7,203	38,134
Total deferred inflows of resources	30,931	7,203	38,134
NET POSITION			
Net investment in capital assets	11,101,731	136,671	11,238,402
Restricted for water and sewer improvements	5,078,848	-	5,078,848
Unrestricted	2,613,074	999,324	3,612,398
Total net position	$ 18,793,653	$ 1,135,995	$ 19,929,648

CITY OF GLENN HEIGHTS, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
OPERATING REVENUES			
Charges for services:			
Water sales	$ 4,843,614	$ -	$ 4,843,614
Sewer sales	5,700,555	-	5,700,555
Drainage sales	-	397,825	397,825
Service charges	178,930	2,260	181,190
Water and sewer connections	110,724	-	110,724
Miscellaneous	97,925	-	97,925
Total operating revenues	10,931,748	400,085	11,331,833
OPERATING EXPENSES			
Personnel services	742,107	174,129	916,236
Supplies	64,776	13,708	78,484
Contractual services	5,041,558	367,034	5,408,592
Waste water treatment	844,411	-	844,411
Water purchases	1,862,799	-	1,862,799
Depreciation	443,249	32,652	475,901
Total operating expenses	8,998,900	587,523	9,586,423
Operating income (loss)	1,932,848	(187,438)	1,745,410
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	138,192	36,499	174,691
Capital contributions	-	33,979	33,979
Loss on sale of capital assets	(7,094)	-	(7,094)
Interest and other	(58,040)	-	(58,040)
Total nonoperating revenues	73,058	70,478	143,536
Income (loss) before transfers	2,005,906	(116,960)	1,888,946
TRANSFERS			
Transfer in	1,695,039	-	1,695,039
Transfers out	(21,000)	(15,775)	(36,775)
Total transfers	1,674,039	(15,775)	1,658,264
Change in net position	3,679,945	(132,735)	3,547,210
Net position - beginning of year	15,113,708	1,268,730	16,382,438
Net position - end of year	$ 18,793,653	$ 1,135,995	$ 19,929,648

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR END SEPTEMBER 30, 2024

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 10,996,971	$ 417,309	$ 11,414,280
Payments to suppliers and service providers	(7,908,414)	(383,930)	(8,292,344)
Payments to employees for salaries and benefits	(777,343)	(179,777)	(957,120)
Net cash provided (used) by operating activities	2,311,214	(146,398)	2,164,816
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash paid (to) from other funds	1,674,039	(15,775)	1,658,264
Net cash provided (used) by noncapital financing activities	1,674,039	(15,775)	1,658,264
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(1,628,095)	(7,361)	(1,635,456)
Interest paid on bonds and notes	(60,723)	-	(60,723)
Net cash provided (used) by capital and related financing activities	(1,688,818)	(7,361)	(1,696,179)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	138,192	36,499	174,691
Net cash provided (used) by investing activities	138,192	36,499	174,691
Net increase (decrease) in cash and cash equivalents	2,434,627	(133,035)	2,301,592
Cash and cash equivalents - beginning	4,444,192	1,063,433	5,507,625
Cash and cash equivalents - ending	$ 6,878,819	$ 930,398	$ 7,809,217

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR END SEPTEMBER 30, 2024

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ 1,932,848	$ (187,438)	$ 1,745,410
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	443,249	32,652	475,901
(Increase) decrease in accounts receivable	37,923	17,224	55,147
(Increase) decrease in due from other funds	-	-	-
(Increase) decrease in inventories	(33,643)	-	(33,643)
(Increase) decrease in deferred outflows related to pensions	42,773	10,892	53,665
(Increase) decrease in net pension asset	(98,325)	(22,500)	(120,825)
Increase (decrease) in accounts payable	(61,227)	(3,188)	(64,415)
Increase (decrease) in accrued liabilities	(2,131)	(661)	(2,792)
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in compensated absences	(4,960)	275	(4,685)
Increase (decrease) in deferred inflows related to pensions	27,407	6,346	33,753
Increase (decrease) in customer deposits	27,300	-	27,300
Total adjustments	378,366	41,040	419,406
Net cash provided (used) by operating activities	$ 2,311,214	$ (146,398)	$ 2,164,816

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Glenn Heights, Texas (the City) was incorporated on September 16, 1969, to operate as a general law city. In August 1987, the City amended its charter and currently operates as a home rule city. The City is regulated by the Code of State Statutes of the State of Texas and is authorized to perform the following services: public safety (police and fire), public works, planning, inspection, sanitation, water and sewer utilities, storm drainage, and general administrative services. The City operates under a council-manager form of government. The Council is comprised of seven officials including a mayor and six council members.

The City prepares its financial statements in conformity with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). The Council has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by the GASB.

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and are appropriately presented as funds of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the City.

Blended Component Unit

The Glenn Heights Housing Finance Corporation (GHHFC) was created in 2016 by state law for the purpose of benefiting and accomplishing public purpose of, and on behalf of, the City by financing the cost of residential ownership and development that will provide decent, safe, and sanitary housing for residents of the City at prices they can afford. The GHHFC was created as a housing finance corporation pursuant to Chapter 394 of the Texas Local Government Code.

The City Council is the governing board for the Corporation. Further, the City Council has the ability to impose its will on the entity. The Corporation is presented as a governmental fund type and has a September 30 year-end. Separately issued financial statements are not available for GHHFC.

B. Basis of Presentation - Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. 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.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds, and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments for interfund services provided and other charges between the City's various other functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. <u>Basis of Presentation - Fund Financial Statements</u>

The fund financial statements provide information about the City's funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

> The <u>General Fund</u> is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
>
> The <u>Capital Projects Fund</u> accounts for the acquisition of capital assets or construction of major capital projects being financed by 2006, 2008, 2015, and 2016 bond proceeds.
>
> The <u>American Rescue Plan Act Fund</u> is used to account for expenditures and receipts related to the coronavirus local fiscal recovery fund grant program. The purpose of this grant is to help alleviate the costs incurred by the City as a result of the COVID-19 pandemic.

They City reports the following major proprietary fund:

> The <u>Water and Wastewater Fund</u> is used to account for water and sewer improvements and operations.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in the governmental activities (i.e., the governmental) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfer in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. <u>Measurement Focus and Basis of Accounting</u>

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current* financial *resources* or *economic* resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, court fines, 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 fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period of availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting.*

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

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity date within three months of the date acquired by the government.

Investments

Investments for the City are reported at fair value, except for the position in investment pools. The City's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

Restricted Assets

Certain resources set aside for the repayment of customer utility deposits are classified as restricted assets on the balance sheet because their use is limited to such purpose. Also included in restricted assets are capital recovery fees (impact fees) that are, by law, restricted for future capital improvements. When the City incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first.

Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Receivables and Allowances for Doubtful Accounts

All trade and property tax receivables are shown net of an allowance for uncollectible. Property taxes are based on the appraised values provided by the Dallas County and Ellis County Appraisal Districts, as applicable. Taxes are levied by October 1 of each year, and are due in full with no discounts granted. Unpaid property taxes become delinquent on February 1 of the following year. Penalty is calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City. The City's current policy is to write-off uncollectible personal property taxes after four years.

Capital Assets

Capital assets, including 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, as well as in the proprietary fund statement of net position. Capital assets are defined by the government as assets with an initial cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	10 - 40
Infrastructure	10 - 50
Improvements	5 - 30
Equipment	3 - 10
Vehicles	2 - 10
Right-to-use equipment	3 - 10

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items per the consumption method in both government-wide and fund financial statements.

Unearned Revenues

Unearned revenues are reported when cash is received before the related performance or eligibility requirements are met. These relate primarily to the grant funds received in advance for the COVID-19 ARPA grants, which will be recognized in future years to the extent that funds are spent. The City also reports unearned revenues for facility rental payments received before the rental is used.

Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for this amount is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

Deferred Outflows/Inflows of Resources

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

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Changes in actuarial assumptions – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

In addition to liabilities, the statement of net position and/or balance sheet 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 City has the following items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Difference in expected and actual pension and OPEB experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in actuarial assumptions – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Pensions

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

Other Post-Employment Benefits

For purposes of measuring the total Texas Municipal Retirement System Supplemental Death Benefit Fund (TMRS SDBF) OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total TMRS SDBF liability and additions to/deductions from the City's total TMRS SDBF liability have been determined on the same basis as reported by TMRS. The TMRS SDBF expense and deferred (inflows)/outflows of resources related to TMRS SDBF, primarily result from changes in the components of the total TMRS SDBF liability. Most changes in the total TMRS SDBF liability will be included in TMRS SDBF expense in the period of the change. For example, changes in the total TMRS SDBF liability resulting from current-period service cost, interest on the TOL, and changes of benefit terms are required to be included in TMRS SDBF expense immediately. Changes in the total TMRS SDBF liability that have not been included in TMRS SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to TMRS SDBF.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Leases

The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long term debt on the statement of net position.

Net Position and Fund Balance

Net position represents the difference between assets, deferred outflows of resources and deferred inflows of resources and liabilities. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

In the fund financial statements, governmental funds report fund balance categorized as follows:

Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted fund balance – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally) imposed by creditors, grantors, contributors, or laws of regulations of other governments, of (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by ordinance of the City Council, the City's highest level of decision-making authority. These amounts cannot be used for any other purposes unless the City removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance – This classification includes amounts intended to be used by the City for specific purposes. The City Council has designated the City Manager or his/her designee as the official authorized person to assign fund balance. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.

Unassigned fund balance – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Sometimes the City 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 City'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. The City's General Fund policy requires no less than 60 days of General Fund expenditures in unassigned fund balance.

Net Position

Net position represents the difference between assets, deferred outflows/inflows and liabilities. Net position-net investment in capital assets consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on the use of funds either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond and 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 City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Use of 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 disclosures 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.

F. Budgetary Information

Deficit Fund Balance

As of year-end, the Veterans Memorial and Grant funds had deficit unassigned fund balances in the amounts of $117 and $24,694, respectively. The deficit will be covered by future revenues or a transfer from the General Fund.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

The City may invest in obligations of the U.S. Treasury or the State of Texas, certain U.S. agencies, certificates of deposit, money market savings accounts, certain municipal securities, repurchase agreements, common trust funds and other investments specifically allowed by the Public Funds Investment Act of 1987 (Article 842a-2 Vernon's Civil Statutes).

The Texas Short-Term Asset Reserve Investment Pool ("TexSTAR") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, of the Texas Government Code, and the Public Funds Investment Act, chapter 2256, of the Texas Government Code. J.P. Morgan Investment Management Inc. serves as investment advisor and co-administrator with First Southwest. TexSTAR invests in treasury and agency securities and repurchase agreements fully collateralized by government securities. The pool maintains a weighted average maturity of 60 days or less. The pool seeks to maintain a constant dollar objective. The reported value of the pool is the same as the fair value of the pool shares. Due to its short-term, highly liquid nature, investments in TexSTAR have been reported as cash equivalents.

TexSTAR has a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

In compliance with the Public Funds Investment Act, the government has adopted a deposit and investment policy. That policy addresses the following risks:

Custodial Credit Risk – Deposits: 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 the City. The City's policy regarding types of deposits allowed and collateral requirements is: the Depository may be a state bank authorized and regulated under Texas law; a national bank, savings and loan association, or savings bank authorized and regulated by federal law; or a savings and loan association or savings bank organized under Texas law; but shall not be any bank the deposits of which are not insured by the Federal Deposit Insurance Corporation (FDIC). The City is not exposed to custodial credit risk for its deposits, as all are covered by depository insurance and pledged securities.

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.

Credit Risk: This is the risk that an issuer of an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. It is the City's policy to limit its investments to those investments rated at least AAAm. The credit quality rating for TexSTAR at year end was AAAm by Standard & Poor's.

Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy requires management to minimize risk of loss due to interest rate fluctuations by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase.

Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. The City is not exposed to foreign currency risk.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the City's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent (5%) or more in the securities of a single issuer. It is the City's policy to not allow for a concentration of credit risk. Investments issued by the U. S. Government and investments in investment pools are excluded from the 5 percent (5%) disclosure requirement. The City is not exposed to concentration of credit risk.

As of September 30, 2024 the fair value of the City's TexStar investments was $3,905,153 and the investments have a weighted average maturity of 24 days.

B. <u>Receivables</u>

Receivables as of year-end for the City's individual major funds and non-major funds, including the applicable allowances for uncollectible accounts, are as follows:

Receivables	General Fund	Nonmajor Governmental Fund	Totals
Property taxes	$ 194,865	$ 39,144	$ 234,009
Sales taxes	216,610	-	216,610
Ambulance	696,451	-	696,451
Garbage	359,501	-	359,501
Court fines	584,780	-	584,780
Other	-	-	-
Gross receivables	2,052,207	39,144	2,091,351
Less: allowance for uncollectibles	(659,056)	(9,548)	(668,604)
Total receivables, net	$ 1,393,151	$ 29,596	$ 1,422,747

Receivables	Water & Wastewater Fund	Drainage Fund
Utility fees	$ 2,344,880	$ 74,172
Less: allowance for uncollectibles	(829,322)	(28,925)
Total receivables, net	$ 1,515,558	$ 45,247

C. Capital Assets

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 901,893	$ 151,690	$ -	$ 1,053,583
Construction in progress	15,181,621	3,788,818	(15,271,139)	3,699,300
Total capital assets, not being depreciated	16,083,514	3,940,508	(15,271,139)	4,752,883
Capital assets, being depreciated:				
Buildings	829,956	15,020,154	(124,952)	15,725,158
Parks and improvements	1,033,552	-	-	1,033,552
Infrastructure - streets	10,083,012	500,000	-	10,583,012
Vehicles	2,621,905	1,908,102	(512,827)	4,017,180
Right-to-use equipment	537,246	-	-	537,246
Equipment	2,290,192	599,462	(375,113)	2,514,541
Total capital assets, being depreciated	17,395,863	18,027,718	(1,012,892)	34,410,689
Less: accumulated depreciation				
Buildings	(258,875)	(24,051)	42,171	(240,755)
Parks and improvements	(817,097)	(12,406)	-	(829,503)
Infrastructure - streets	(2,603,657)	(453,141)	-	(3,056,798)
Vehicles	(2,068,920)	(255,311)	512,827	(1,811,404)
Right-to-use equipment	(377,478)	(171,531)	-	(549,009)
Equipment	(1,167,599)	(228,032)	334,186	(1,061,445)
Total accumulated depreciation	(7,293,626)	(1,144,472)	889,184	(7,548,914)
Total capital assets being depreciated, net	10,102,237	16,883,246	(123,708)	26,861,775
Governmental activities capital assets, net	$ 26,185,751	$ 20,823,754	$ (15,394,847)	$ 31,614,658

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	$ 35,161	$ -	$ -	$ 35,161
Construction in Progress	3,694,543	1,322,160	(3,646,068)	1,370,635
Total capital assets, not being depreciated	3,729,704	1,322,160	(3,646,068)	1,405,796
Capital assets, being depreciated:				
Buildings	295,699	-	-	295,699
Infrastructure - water	10,230,712	-	-	10,230,712
Infrastructure - sewer	5,842,307	-	-	5,842,307
Infrastructure - drainage	261,093	-	-	261,093
Vehicles	437,712	33,978	-	471,690
Equipment	1,302,404	3,765,071	(230,184)	4,837,291
Total capital assets, being depreciated	18,369,927	3,799,049	(230,184)	21,938,792
Less: accumulated depreciation				
Buildings	(217,008)	(7,177)	-	(224,185)
Infrastructure - water	(5,362,024)	(229,847)	-	(5,591,871)
Infrastructure - sewer	(2,651,167)	(116,952)	-	(2,768,119)
Infrastructure - drainage	(161,821)	(5,289)	-	(167,110)
Vehicles	(396,665)	(26,081)	-	(422,746)
Equipment	(728,437)	(90,555)	203,912	(615,080)
Total accumulated depreciation	(9,517,122)	(475,901)	203,912	(9,789,111)
Total capital assets being depreciated, net	8,852,805	3,323,148	(26,272)	12,149,681
Business-Type activities capital assets, net	$ 12,582,509	$ 4,645,308	$ (3,672,340)	$ 13,555,477

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

Government activities:	
General government	$ 50,501
Public safety	463,535
Development services	594,634
Parks and recreation	35,802
Total	$ 1,144,472
Business-type activities:	
Water and sewer	$ 443,249
Drainage	32,652
Total	$ 475,901

D. Interfund Receivables, Payables, and Transfers

The compositions of interfund balances as of September 30, 2024 are as follows:

Payable Fund	Receivable Fund	Amount	Purpose
Nonmajor governmental funds	General fund	$ 24,811	Short-term loans

The outstanding balances between funds result mainly from the time lag between the dates that (1) reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund activity for the year ended September 30, 2024 is as follows:

Transfer Out	Transfer In	Amount	Purpose
Water and wastewater	General fund	$ 21,000	Payment in lieu of taxes
Drainage	General fund	15,775	Payment in lieu of taxes
ARPA	General fund	1,000,000	Grant reimbursement
Nonmajor governmental	General fund	69,000	Subsidize project
General fund	Nonmajor governmen	154,095	Subsidize project
Nonmajor governmental	Water and wastewate	1,208,825	Payment in lieu of taxes
Total		$ 2,468,695	

E. Long-term Debt

Changes in the City's long-term liabilities for the year ended September 30, 2024 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Certificates of obligation debt	$ 910,000	$ -	$ (240,000)	$ 670,000	$ 245,000
General obligation debt	10,985,000	-	(665,000)	10,320,000	690,000
Premium on debt	921,120	-	(70,855)	850,265	-
Notes payable	481,464	-	(91,597)	389,867	93,887
Leases payable	259,541	-	(87,178)	172,363	84,092
Compensated absences	326,932	322,331	(221,060)	428,203	85,641
Total governmental activities	$ 13,884,057	$ 322,331	$ (1,375,690)	$ 12,830,698	$ 1,198,620
Business-type activities:					
Notes payable	$ 2,481,513	$ -	$ (164,438)	$ 2,317,075	$ 168,462
Compensated absences	33,222	33,406	(38,091)	28,537	5,707
Total business-type activities	$ 2,514,735	$ 33,406	$ (202,529)	$ 2,345,612	$ 174,169

Bonds Payable

The City issues General Obligation Bonds to provide funds for the acquisition and construction of major capital facilities. General Obligation Bonds are direct obligations and pledge the full faith and credit of the government. All of the City's General Obligation bonds and Contractual Obligation-Private Placement are direct obligations of the City, payable from a continuing ad valorem tax levied on all taxable property within the City, within the limits prescribed by law. The City's Certificates of Obligation issues are direct obligations of the City, payable from a combination of (i) an annual ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and (ii) a limited pledge (not to exceed $1,000) of the surplus net revenues of the City's Water and Wastewater System. Should the City default on its outstanding bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the City. Bonds payable at September 30, 2024 are comprised of the following issues:

Governmental Activities:	
2008 Certificates of Obligation, original issue $2,050,000, dated September 1, 2008, due in annual installments through February 15, 2028, at 4.04% interest.	$ 555,000
2015 Certificates of Obligation, original issue $725,000, dated September 10, 2015, due in annual installments through September 30, 2025, at 2.37% interest.	115,000
2016 General Obligation Refunding Bonds, original issue $13,820,000, dated August 23, 2016, due in annual installments through February 15, 2036, at 2.65% interest.	10,320,000
Total	$ 10,990,000

The debt service requirements for the City's certificates of obligation are as follows:

	Certificates of Obligation		
Fiscal Year	Principal	Interest	Total
2025	$ 245,000	$ 21,159	$ 266,159
2026	135,000	14,443	149,443
2027	140,000	8,888	148,888
2028	150,000	3,030	153,030
Total	$ 670,000	$ 47,520	$ 717,520

The debt service requirements for the City's general obligations are as follows:

Fiscal Year	Principal	Interest	Total
2025	$ 690,000	$ 336,700	$ 1,026,700
2026	710,000	308,800	1,018,800
2027	740,000	287,050	1,027,050
2028	765,000	264,475	1,029,475
2029	810,000	240,850	1,050,850
2030-2034	4,535,000	809,850	5,344,850
2035-2036	2,070,000	83,600	2,153,600
Total	$ 10,320,000	$ 2,331,325	$ 12,651,325

Notes Payable (Direct Borrowings)

In 2017, the City entered into a State Infrastructure Bank Loan agreement in the amount of $1,500,000. The proceeds will be used to relocate utility lines for road construction. In 2021, the City entered into a capital loan agreement in the amount of $2,800,000, to partially fund an automated meter reader (AMR) project. Should the City default on the notes, the lender may, by all legal and equitable means, require the City to remedy any default under the use and filing of mandamus proceedings. Notes payable at September 30, 2024 are as follows:

Governmental Activities:	
2017 State Infrastructure Bank Loan Agreement, original issue $1,500,000, dated September 25, 2017, due in annual installments through October 02, 2027, at 2.50% interest.	$ 389,867
Business-Type Activities:	
2021 Capital Loan Agreement, original issue $2,800,000, dated January 5, 2021, due in annual installments through January 15, 2036, at 2.45% interest.	$ 2,317,075

The debt service requirements for the City's notes payable are as follows:

Notes Payable - Governmental Activities			
Fiscal Year	Principal	Interest	Total
2025	$ 93,887	$ 8,573	$ 102,460
2026	96,234	6,197	102,431
2027	98,640	3,761	102,401
2028	101,106	1,264	102,370
Total	$ 389,867	$ 19,795	$ 409,662

Notes Payable - Business-type Activities			
Fiscal Year	Principal	Interest	Total
2025	$ 168,462	$ 56,699	$ 225,161
2026	172,584	52,577	225,161
2027	176,807	48,353	225,160
2028	181,134	44,027	225,161
2029	185,566	39,595	225,161
2030-2034	998,206	127,598	1,125,804
2035-2036	434,316	16,006	450,322
Total	$ 2,317,075	$ 384,855	$ 2,701,930

Leases Payable

In fiscal year 2019, the City entered into a lease with Motorola Solutions in the amount of $536,744. The lease carries an interest rate of 4.86% with the final payment in November 2025. Annual debt service requirements to maturity for the lease is as follows:

Leases Payable			
Fiscal Year	Principal	Interest	Total
2025	$ 84,092	$ 8,566	$ 92,658
2026	88,271	4,387	99,725
Total	$ 172,363	$ 12,953	$ 192,383

Compensated Absences

Compensated absences represent the estimated liability for employees' paid time off benefits for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund, Water and Wastewater, and Drainage Funds based on the assignment of an employee at termination.

F. Defined Benefit Pension Plan – Texas Municipal Retirement System

Plan Description

The City participates as one of 919 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 that can be obtained at *www.tmrs.org*.

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

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-finance monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefits 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.

The City has approved an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount which takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, the City provides on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

A summary of plan provisions for the City are as follows:

Employee deposit rate	6%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years at any age, 5 years at age 60 and above

Employees Covered by Benefit Terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	73
Inactive employees entitled to but not yet receiving benefits	159
Active employees	98
Total	330

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 were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 5.92% and 4.68% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024, were $349,824, and were larger than the required contributions.

Net Pension Liability (Asset)

The City's net pension liability (asset) was measured as of December 31, 2023, and the total pension liability 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, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85% including inflation
Investment rate of return	6.75%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender distinct Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same 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 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses 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. 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 arithmetic real rates return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global equity	35.0%	6.70%
Core fixed income	6.0%	4.70%
Non-core fixed income	20.0%	8.00%
Other public and private markets	12.0%	8.00%
Real estate	12.0%	7.60%
Hedge Funds	5.0%	6.40%
Private equity	10.0%	11.60%
Total	100.0%	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pensions 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.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (c)
Balance at 12/31/22	$10,747,859	$11,183,852	$ (3,940,717)
Changes for the year:		-	
Service cost	688,053	-	688,053
Interest	733,988	-	733,988
Difference between expected and actual experience	(534,992)	-	(534,992)
Changes in assumptions	(56,567)		(56,567)
Contributions - employer	-	348,630	(348,630)
Contributions - employee	-	368,270	(368,270)
Net investment income	-	1,293,901	(1,293,901)
Benefit payments, including refunds of employee contributions	(435,967)	(435,967)	-
Administrative expense	-	(8,235)	8,235
Other changes	-	(58)	58
Net changes	394,515	1,566,541	(1,172,026)
Balance at 12/31/23	$11,142,374	$12,750,393	$ (1,608,019)

The net pension liability (asset) is generally liquidated by the general, water and wastewater, and drainage funds based on the assignment of an employee at termination.

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 in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net pension liability (asset)	$ (16,487)	$ (1,608,019)	$ (2,906,718)

Pension Plan Fiduciary Net Position

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

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the City recognized pension expense of $31,745. At September 30, 2024, 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	$ -	$ 331,065
Changes in actuarial assumptions	-	34,556
Difference between projected and actual investment earnings	300,238	-
Contributions subsequent to the measurement date	244,283	-
Total	$ 544,521	$ 365,621

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended September 30,	
2025	$ (154,538)
2026	(34,545)
2027	231,498
2028	(107,798)

G. <u>Defined Other Post-Employment Benefit (OPEB) Plan – TMRS Supplemental Death Benefits Fund</u>

Plan Description

The City voluntarily participates in a single-employer other postemployment benefit (OPEB) plan administered by TMRS. The Plan is a group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). The Plan is established and administered in accordance with the TMRS Act identically to the City's pension plan. SDBF includes coverage for both active and retired members, and assets are commingled for the payment of such benefits. Therefore, the Plan does not qualify as an OPEB Trust in accordance with paragraph 4 of GASB Statement No. 75.

Benefits Provided

The SDBF provides group-term life insurance to City employees who are active members in TMRS, including or not including retirees. The City Council opted into this program via an ordinance, and 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.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. 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). The death benefit for retirees is considered an other postemployment benefit and is a fixed amount of $7,500.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	25
Inactive employees entitled to but not yet receiving benefits	17
Active employees	98
Total	140

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.24% for both 2024 and 2023, of which 0.06%, represented the retiree-only portion for each year, as a percentage of annual covered payroll. 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 prefund retiree term life insurance during employees' entire careers. The City's contributions to the SDBF for the years ended September 30, 2024 and 2023 were $16,948 and $14,215, respectively, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

Total OPEB Liability

The City's total OPEB liability of $175,265 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation rate	2.50%
Discount rate	3.77%
Salary increases	3.60% to 11.85% including inflation

Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 107.5% and female rates multiplied by 107.5%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 107.5% and female rates multiplied by 107.5% with a 3-year set-forward for both males and females. In addition, a 3.5% and 3% minimum mortality rate is applied to reflect the impairment for younger members who became disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Changes in assumptions reflect the annual change in the municipal bond rate. The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Discount Rate

The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. As such, a single discount rate of 3.77% was used to measure the Total OPEB Liability. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate was fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.05%) in measuring the Total OPEB Liability.

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total OPEB Liability	$ 213,142	$ 175,265	$ 146,155

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OPEB Liabilities, OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEBs

At September 30, 2024, the City reported a liability of $175,265 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2023. For the year ended September 30, 2024, the City recognized OPEB expense of $8,883. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2022	$ 155,597
Changes for the year:	
Service cost	12,276
Interest	6,476
Difference between expected and actual experience	(5,704)
Changes of assumptions	10,303
Benefit payments	(3,683)
Net changes	19,668
Balance at 12/31/2023	$ 175,265

At September 30, 2024, the City reported deferred outflows and inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 342	$ 17,840
Changes in actuarial assumptions	30,634	61,419
Contributions subsequent to the measurement date	13,204	-
Total	$ 44,180	$ 79,259

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the year ending September 30, 2025. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2025	$ (8,703)
2026	(10,307)
2027	(15,612)
2028	(14,381)
2029	720

H. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is a participant in the Texas Municipal League Workers' Compensation Joint Insurance Fund (WC Fund) and the Texas Municipal League Joint Self-Insurance Fund (Property-Liability Fund), a public entity risk pool operated by the Texas Municipal League Board for the benefit of individual governmental units located with Texas. The City pays an annual premium to the Funds for its workers' compensation and property and liability insurance coverage. The WC Fund and the Property-Liability Fund are considered self-sustaining risk pools that provide coverage for their members for up to $2,000,000 per insured event. There were no significant reductions in insurance coverage from the previous year. Settled claims for risks have not exceeded insurance coverage in any of the past three years.

I. Commitments and Contingencies

Water and Sewer Contracts

The City has separate contracts with the City of Dallas Utilities and Services (DUS) and the Trinity River Authority of Texas (TRA) for the purchase of treated water and for the transportation, treatment, and disposal of wastewater. The DUS agreement expires in 2039. The contracts require the City to pay varying amounts based on the costs associated with water purchased and wastewater transported and/or treated and disposed. The costs include the City's proportionate share of TRA's operating and maintenance expenses, related debt service costs, and certain other miscellaneous charges.

Payments during fiscal year 2022 for the purchase of treated water from DUS were $1,862,799 and payments made for the transportation, treatment, and disposal of wastewater by TRA were $844,411. If the City were unable to fulfill its obligations under the contracts, the only liability for future payment would be its proportionate share of debt service requirements. In addition, the City does not retain an ongoing financial interest in TRA and has no representation on the TRA Board of Directors; therefore, the TRA contracts are not considered to be joint venture agreements.

Contingencies

The City is a defendant in several pending lawsuits. City management estimates, based on the advice of legal counsel, that the potential claims against the City, in excess of insurance coverage, would not materially affect the basic financial statements of the City. The City also participates in a number of federal and state grant programs. These programs are subject to compliance audits by the grantors or their representatives. Any liability that may arise as of the result of these audits is not believed to be estimable or probable.

J. Tax Abatements

The City enters into economic development agreements designed to promote development and redevelopment within the City, spur economic improvement, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic improvement, stipulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the City. These programs abate or rebate property taxes and sales tax, and also include incentive payments and reductions in fees that are not tied to taxes. The City's economic development agreements are authorized under Chapter 380 of the Texas Local Government Code and Chapter 311 (Tax Increment Financing Act) and 312 (Property Redevelopment and Tax Abatement Act) of the Texas Tax Code.

Recipients may be eligible to receive economic assistance based on the employment impact, economic impact or community impact of the project requesting assistance. Recipients receiving assistance generally commit to building or remodeling real property and related infrastructure, demolishing and redeveloping outdated properties, expanding operations, renewing facility leases, or bringing targeted businesses to the City. Agreements generally contain recapture provisions which may require repayment or termination if recipients do not meet the required provisions of the economic incentives.

The City has one category of economic development:

General Economic Development – The City enters into various agreements under Chapter 380 of the Texas Local Government Code to stimulate economic development. Agreements may rebate a flat amount or percentage of property taxes or sales tax received by the City, may result in fee reductions such as utility charges or building inspection fees, or make lump sum payments to offset moving expenses, infrastructure reimbursements, redevelopment costs or other expenses. For fiscal year 2024, the City did not rebate any taxes.

K. Glenn Heights Housing Finance Corporation

The Glenn Heights Housing Finance Corporation (GHHFC) was created in 2016 by state law for the purpose of benefiting and accomplishing public purpose of, and on behalf of, the City by financing the cost of residential ownership and development that will provide decent, safe, and sanitary housing for residents of the City at prices they can afford.

The GHHFC is sole owner of Glenn Heights Housing Development Corporation (GHHDC). The GHHDC owns a 1% stake in an apartment complex in Glenn Heights, named Palladium Glenn Heights. As a minority owner of Palladium Glenn Heights, GHHDC receives distributions on a quarterly basis.

L. Upcoming Accounting Standards

Significant new accounting standards not yet implemented by the City include the following:

GASB Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

M. Accounting Changes

Change in the financial reporting entity

The Debt Service fund is reported as a nonmajor fund in fiscal year 2024 because its activity and balances fell below the required thresholds.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GLENN HEIGHTS, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes:				
Property	$ 8,215,757	$ 8,215,757	$ 8,008,373	$ (207,384)
Franchise	596,500	596,500	697,192	100,692
Sales	965,000	965,000	1,274,335	309,335
Licenses and permits	758,650	758,650	672,976	(85,674)
Fines and forfeitures	246,000	246,000	230,763	(15,237)
Charges for service	1,832,000	1,877,000	2,086,359	209,359
Investment earnings	150,000	150,000	488,484	338,484
Miscellaneous	48,000	1,000	128,801	127,801
Total revenues	12,811,907	12,809,907	13,587,283	777,376
EXPENDITURES				
Current:				
General government	3,774,259	4,234,719	2,647,163	1,587,556
Public safety	11,917,596	11,798,536	5,832,166	5,966,370
Development services	4,084,238	4,084,548	2,729,362	1,355,186
Parks and recreation	2,142,492	2,087,162	936,514	1,150,648
Economic development	39,150	36,950	10,867	26,083
Capital outlay	27,300	27,300	114,163	(86,863)
Debt service:				
Principal	69,263	87,178	87,178	-
Interest and other	23,395	5,480	5,480	-
Total expenditures	22,077,693	22,361,873	12,362,893	9,998,980
Excess (deficiency) of revenues over expenditures	(9,265,786)	(9,551,966)	1,224,390	10,776,356
OTHER FINANCING SOURCES (USES)				
Insurance recoveries	-	-	19,122	19,122
Sale of capital assets	18,000	20,000	-	(20,000)
Transfers in	344,345	125,775	1,105,775	980,000
Transfers out	-	-	(154,095)	(154,095)
Total other financing sources (uses)	362,345	145,775	970,802	825,027
Net change in fund balances	(8,903,441)	(9,406,191)	2,195,192	11,601,383
Fund balances - beginning of year	8,546,915	8,546,915	8,546,915	-
Fund balances - end of year	$ (356,526)	$ (859,276)	$ 10,742,107	$ 11,601,383

CITY OF GLENN HEIGHTS, TEXAS

NOTES TO BUDGETARY SCHEDULE

SEPTEMBER 30, 2024

BUDGETS AND BUDGETARY ACCOUNTING

Annual operating budgets are adopted on a modified accrual (GAAP) basis for the General Fund, 911 Wireless Fund, and Debt Service Fund. The legal level of budgetary control is the fund. All annual appropriations lapse at fiscal year-end. Budgetary appropriations for the City's Capital Projects Funds are adopted on an individual project basis and extend through project completion. The Glenn Heights Housing Finance Corporation Fund, Municipal Court Technology Fund, Municipal Court Security Fund, Police Seizure Fund, Park Development Fund, Street Impact Fee Fund, Veterans Memorial Fund, ARPA Fund, and Grants Fund did not have an operating budget prepared for the current fiscal year.

The City follows these procedures in establishing the annual operating budgets reflected in the financial statements:

1. Prior to August 1, the City Manager prepared a proposed annual operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. The annual operating budget is legally enacted by the City Council through passage of an ordinance prior to the beginning of the fiscal year to which it applies, which can be amended by the Council.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. At year-end, encumbrances are canceled or re-appropriated as part of the following year budget.

CITY OF GLENN HEIGHTS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement date December 31,	**2014**	**2015**	**2016**
Total pension liability			
Service Cost	$ 256,970	$ 288,738	$ 336,567
Interest	456,404	493,227	517,152
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(14,257)	(55,716)	(97,859)
Assumption changes	-	100,033	-
Benefit payments, including refunds of employee contributions	(210,935)	(166,992)	(302,573)
Net change in total pension liability	488,182	659,290	453,287
Total pension liability - beginning	6,497,045	6,985,227	7,644,517
Total pension liability - ending (a)	$ 6,985,227	$ 7,644,517	$ 8,097,804
Plan fiduciary net position			
Contributions - employer	$ 96,517	$ 100,120	$ 112,560
Contributions - employee	180,931	185,485	211,914
Net investment income	394,578	10,852	505,424
Benefit payments	(210,935)	(166,992)	(302,573)
Administrative expense	(4,119)	(6,609)	(5,706)
Other	(339)	(328)	(307)
Net change in plan fiduciary net position	456,633	122,528	521,312
Plan fiduciary net position - beginning	6,897,083	7,353,716	7,476,244
Plan fiduciary net position - ending (b)	$ 7,353,716	$ 7,476,244	$ 7,997,556
Net pension liability (asset) - ending (a) - (b)	$ (368,489)	$ 168,273	$ 100,248
Plan fiduciary net positon as a percentage of the total pension liability	105.28%	97.80%	98.76%
Covered payroll	$ 3,015,520	$ 3,091,411	$ 3,516,894
Net pension liability (asset) as a percentage of covered payroll	-12.22%	5.44%	2.85%

2017	2018	2019	2020	2021	2022	2023
$ 364,021	$ 444,332	$ 481,770	$ 513,565	$ 530,822	$ 566,730	$ 688,053
544,744	501,823	525,921	554,348	581,835	678,483	733,988
-	(946,622)	-	-	-	962,823	-
(215,283)	(147,753)	(148,894)	(196,474)	(160,409)	(21,550)	(534,992)
-	-	8,911	-	-	-	(56,567)
(419,079)	(426,658)	(493,592)	(431,343)	(514,341)	(488,075)	(435,967)
274,403	(574,878)	374,116	440,096	437,907	1,698,411	394,515
8,097,804	8,372,207	7,797,329	8,171,445	8,611,541	9,049,448	10,747,859
$ 8,372,207	$ 7,797,329	$ 8,171,445	$ 8,611,541	$ 9,049,448	$10,747,859	$11,142,374
$ 134,627	$ 146,613	$ 132,820	$ 139,033	$ 177,273	$ 167,046	$ (435,967)
225,633	245,036	266,662	283,738	298,774	309,971	348,630
1,108,830	(270,920)	1,349,805	757,388	1,397,923	(881,429)	368,271
(419,079)	(426,658)	(493,592)	(431,343)	(514,341)	(488,075)	1,293,901
(5,745)	(5,234)	(7,626)	(4,901)	(6,467)	(7,627)	(8,235)
(291)	(273)	(229)	(192)	45	9,101	(59)
1,043,975	(311,436)	1,247,840	743,723	1,353,207	(891,013)	1,566,541
7,997,556	9,041,531	8,730,095	9,977,935	10,721,658	12,074,865	11,183,852
$ 9,041,531	$ 8,730,095	$ 9,977,935	$10,721,658	$12,074,865	$11,183,852	$12,750,393
$ (669,324)	$ (932,766)	$ (1,806,490)	$ (2,110,117)	$ (3,025,417)	$ (435,993)	$ (1,608,019)
107.99%	111.96%	122.11%	124.50%	133.43%	104.06%	114.43%
$ 3,760,543	$ 4,083,937	$ 4,444,371	$ 4,678,965	$ 4,979,572	$ 5,165,869	$ 6,137,852
-17.80%	-22.84%	-40.65%	-45.10%	-60.76%	-8.44%	-26.20%

CITY OF GLENN HEIGHTS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal year ending September 30,	**2015**	**2016**	**2017**
Actuarially determined contribution	$ 99,077	$ 117,195	$ 127,656
Contributions in relation to the actuarially determined contributions	99,077	115,952	133,216
Contribution (excess) deficiency	-	1,243	(5,560)
Covered payroll	3,075,330	3,487,950	3,799,274
Contributions as a percentage of covered payroll	3.22%	3.32%	3.51%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation date: 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	N/A
Asset valuation method	10 year smoothed fair value; 12% soft corridor
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other information There were no benefit changes during the year.

2018	2019	2020	2021	2022	2023	2024
$ 147,381	$ 130,212	$ 137,704	$ 172,818	$ 177,273	$ 193,113	$ 349,824
146,684	142,398	137,704	172,818	177,273	302,266	349,824
697	(12,186)	-	-	-	(109,153)	-
3,951,234	4,227,673	4,444,371	5,077,651	5,004,530	5,923,068	7,061,618
3.71%	3.37%	3.10%	3.40%	3.54%	5.10%	4.95%

CITY OF GLENN HEIGHTS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM - SUPPLEMENTAL DEATH BENEFITS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement date December 31,	**2017**	**2018**	**2019**
A. Total OPEB liability			
Service Cost	$ 7,897	$ 9,393	$ 8,889
Interest (on the Total OPEB Liability)	4,662	4,893	5,445
Differences between expected and actual experience	-	(2,569)	(11,018)
Changes of assumptions	12,350	(11,253)	31,386
Benefit payments, including refunds of employee contributio	(1,128)	(1,225)	(1,333)
Net change in Total OPEB liability	23,781	(761)	33,369
Total OPEB liability - beginning	119,957	143,738	142,977
Total OPEB liability - ending	143,738	142,977	176,346
B. Covered-employee payroll	$ 3,760,543	$ 4,083,937	$ 4,444,371
C. Total OPEB liability as a percentage of covered-employee payroll	3.82%	3.50%	3.97%

Notes to Schedule:

- No assets are accumulated in a trust for the SDB plan to pay related benefits that meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemplyment Benefits Other Than Pensions.

- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

- Included in the changes of assumptions was an increase to the discount rate from 1.84% to 4.05%.

- Membership counts for inactive employees currently receiving or entitled to but not yet receiving benefits will differ from GASB 68 as they include only those eligible for a SDBF benefit (i.e. excludes beneficiaries, non-vested terminations due a refund, etc.).

- Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

	2020	2021	2022	2023
	$ 12,768	$ 14,441	$ 17,565	$ 12,276
	5,006	4,536	4,319	6,476
	(6,485)	(17,800)	514	(5,704)
	34,834	7,996	(91,453)	10,303
	(1,419)	(2,988)	(2,583)	(3,683)
	44,704	6,185	(71,638)	19,668
	176,346	221,050	227,235	155,597
	221,050	227,235	155,597	175,265
	$ 4,728,963	$ 4,979,572	$ 5,165,869	$ 6,137,852
	4.67%	4.56%	3.01%	2.86%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

NONMAJOR FUND DESCRIPTIONS

MUNICIPAL COURT TECHNOLOGY FUND – To account for municipal court fees collected through the court to enhance existing operations through technology.

MUNICIPAL COURT SECURITY FUND – To account for municipal court fees collected through the court to provide for various municipal court security features.

911 WIRELESS FUND – To account for 911 wireless revenue collected to enhance the 911 network within the City.

POLICE SEIZURE FUND – To account for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified department purposes.

PARK DEVELOPMENT FUND – To account for the acquisition of capital assets or construction of major capital projects being financed by park development fees.

STREET IMPACT FEE FUND – To account for the acquisition of capital assets or construction of major capital projects being financed by street impact fees.

VETERANS MEMORIAL FUND – To account for the revenue and expenditures related to Veterans Memorial City Events.

DISASTER RECOVERY FUND – To account for the revenue and expenditures related to disaster recovery.

VEHICLE REPLACEMENT FUND – To accumulate resources for the acquisition of vehicles funded by the general fund.

GRANTS FUND – To account for the revenue and expenditures related to various state and federal grants.

GLENN HEIGHTS HOUSING FINANCE CORPORATION FUND – To account for revenue collected from the residential ownership and development that will provide affordable, decent, safe, and sanitary housing for residents of the City.

CITY OF GLENN HEIGHTS, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

		Special Revenue				
	Debt Service	Municipal Court Technology	Municipal Court Security	911 Wireless	Police Seizure	Park Development
ASSETS						
Cash and cash equivalents	$ 41,749	$ 19,328	$ 48,751	$ 164,892	$ 12,193	$ 1,568,875
Taxes receivable	29,596	-	-	-	-	-
Total assets	71,345	19,328	48,751	164,892	12,193	1,568,875
LIABILITIES						
Accounts payable	-	-	-	7,537	-	478,935
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	-	7,537	-	478,935
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	17,381	-	-	-	-	-
Total deferred inflows of resources	17,381	-	-	-	-	-
FUND BALANCES						
Restricted for:						
Public safety	-	-	48,751	157,355	12,193	-
Debt service	53,964	-	-	-	-	-
Municipal court	-	19,328	-	-	-	-
Street improvements	-	-	-	-	-	-
Park improvements	-	-	-	-	-	1,089,940
Housing	-	-	-	-	-	-
Assigned for:						
Vehicle replacement	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	53,964	19,328	48,751	157,355	12,193	1,089,940
Total liabilities and fund balances	$ 53,964	$ 19,328	$ 48,751	$ 164,892	$ 12,193	$ 1,568,875

Special Revenue				Capital Projects		
Street Impact Fee	Grants	Veterans Memorial	Glenn Heights Housing Finance Corporation	Disaster Recovery Fund	Vehicle Replacement	Total Nonmajor Governmental Funds
$ 1,731,102	$ -	$ -	$ 842,999	$ -	$ 172,206	$ 4,602,095
-	-	-	-	-	-	29,596
1,731,102	-	-	842,999	-	172,206	4,631,691
-	-	-	-	-	-	486,472
-	24,694	117	-	-	-	24,811
-	24,694	117	-	-	-	511,283
-	-	-	-	-	-	17,381
-	-	-	-	-	-	17,381
-	-	-	-	-	-	218,299
-	-	-	-	-	-	53,964
-	-	-	-	-	-	19,328
1,731,102	-	-	-	-	-	1,731,102
-	-	-	-	-	-	1,089,940
-	-	-	842,999	-	-	842,999
-	-	-	-	-	172,206	172,206
-	(24,694)	(117)	-	-	-	(24,811)
1,731,102	(24,694)	(117)	842,999	-	172,206	4,103,027
$ 1,731,102	$ -	$ -	$ 842,999	$ -	$ 172,206	$ 4,614,310

CITY OF GLENN HEIGHTS, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Special Revenue				
	Debt Service*	Municipal Court Technology	Municipal Court Security	911 Wireless	Police Seizure	Park Development
REVENUES						
Property taxes	$ 1,382,835	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	4,433	5,335	-	-	-
Charges for services	-	-	-	106,274	-	56,238
Intergovernmental	-	-	-	-	-	-
Investment earnings	11,175	331	2,034	5,653	661	30,431
Total revenues	1,394,010	4,764	7,369	111,927	661	86,669
EXPENDITURES						
Current:						
Public Safety	-	-	-	49,795	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	478,935
Debt service:						
Principal	996,597	-	-	-	-	-
Interest and other	412,190	-	-	-	-	-
Total expenditures	1,408,787	-	-	49,795	-	478,935
Excess (deficiency) of revenue over expenditures	(14,777)	4,764	7,369	62,132	661	(392,266)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(69,000)	-	-
Total other financing sources (uses)	-	-	-	(69,000)	-	-
Net change in fund balances	(14,777)	4,764	7,369	(6,868)	661	(392,266)
Fund balance - beginning of year	-	14,564	41,382	164,223	11,532	1,482,206
ACCOUNTING CHANGES						
Change within the financial reporting entity	68,741	-	-	-	-	-
Fund balance as restated - beginning of year	68,741	-	-	-	-	-
Fund balance - end of year	$ 53,964	$ 19,328	$ 48,751	$ 157,355	$ 12,193	$ 1,089,940

*Formerly a major fund

Special Revenue				Capital Projects		
Street Impact Fee	Grants	Veterans Memorial	Glenn Heights Housing Finance Corporation	Disaster Recovery Fund	Vehicle Replacement	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,382,835
-	-	-	-	-	-	9,768
-	-	-	-	-	-	162,512
-	699,814	-	-	-	-	699,814
30,746	-	72	4,521	-	6,509	92,133
30,746	699,814	72	4,521	-	6,509	2,347,062
-	19,234	-	-	-	-	69,029
23,359	-	-	-	-	-	23,359
28,350	-	-	-	-	364,710	871,995
-	-	-	-	-	-	996,597
-	-	-	-	-	-	412,190
51,709	19,234	-	-	-	364,710	2,373,170
(20,963)	680,580	72	4,521	-	(358,201)	(26,108)
-	23,911	-	-	130,184	-	154,095
-	(695,039)	-	(1,000,000)	-	-	(1,764,039)
-	(671,128)	-	(1,000,000)	130,184	-	(1,609,944)
(20,963)	9,452	72	(995,479)	130,184	(358,201)	(1,636,052)
1,752,065	(34,146)	(189)	1,838,478	(130,184)	530,407	5,670,338
-	-	-	-	-	-	68,741
-	-	-	-	-	-	68,741
$ 1,731,102	$ (24,694)	$ (117)	$ 842,999	$ -	$ 172,206	$ 4,103,027

CITY OF GLENN HEIGHTS, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
DEBT SERVICE FUND - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Property taxes	$ 1,416,600	$ 1,416,600	$ 1,382,835	$ (33,765)
Investment earnings	1,500	1,500	11,175	9,675
Total revenues	1,418,100	1,418,100	1,394,010	(24,090)
EXPENDITURES				
Debt service:				
Principal	996,600	996,600	996,597	3
Interest and other charges	416,080	416,080	412,190	3,890
Total expenditures	1,412,680	1,412,680	1,408,787	3,893
Net change in fund balances	5,420	5,420	(14,777)	(20,197)
Fund balances - beginning of year	68,741	68,741	68,741	-
Fund balances - end of year	$ 74,161	$ 74,161	$ 53,964	$ (20,197)

CITY OF GLENN HEIGHTS, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
911 WIRELESS FUND - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 80,000	$ 80,000	$ 106,274	$ 26,274
Investment earnings	500	500	5,653	5,153
Total revenues	80,500	80,500	111,927	31,427
EXPENDITURES				
Current:				
Public safety	-	168,661	49,795	118,866
Capital outlay	250,000	81,839	-	81,839
Total expenditures	250,000	250,500	49,795	200,705
Excess (deficiency) of revenues over expenditures	(169,500)	(170,000)	62,132	232,132
OTHER FINANCING SOURCES (USES)				
Transfers out	(69,000)	(69,000)	(69,000)	-
Total other financing sources (uses)	(69,000)	(69,000)	(69,000)	-
Net change in fund balances	(238,500)	(239,000)	(6,868)	232,132
Fund balances - beginning of year	164,223	164,223	164,223	-
Fund balances - end of year	$ (74,277)	$ (74,777)	$ 157,355	$ 232,132

STATISTICAL SECTION

STATISTICAL SECTION

The City of Glenn Heights' statistical section presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information, which details the City's overall financial health and well-being.

Contents

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF GLENN HEIGHTS, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Governmental Activities				
Net investment in capital assets	$ 3,420,929	$ 4,562,272	$ 5,204,571	$ 5,936,599
Restricted	1,044,381	1,425,617	1,342,294	2,239,846
Unrestricted	3,142,610	3,718,269	7,469,021	8,650,641
Total governmental activities net position	$ 7,607,920	$ 9,706,158	$ 14,015,886	$ 16,827,086
Business-type Activities				
Net investment in capital assets	$ 7,964,475	$ 7,968,336	$ 7,855,594	$ 7,921,771
Restricted	455,065	1,029,083	935,872	935,873
Unrestricted	4,330,408	3,377,936	5,240	1,556,532
Total business-type activities net position	$ 12,749,948	$ 12,375,355	$ 8,796,706	$ 10,414,176
Primary Government				
Net investment in capital assets	$ 11,385,404	$ 12,530,608	$ 13,060,165	$ 13,858,370
Restricted	1,499,446	2,454,700	2,278,166	3,175,719
Unrestricted	7,473,018	7,096,205	7,474,261	10,207,173
Total primary government net position	$ 20,357,868	$ 22,081,513	$ 22,812,592	$ 27,241,262

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 6,702,547	$ 5,308,855	$ 9,048,730	$ 19,142,755	$ 15,026,282	$ 21,780,944
2,877,878	10,879,796	10,366,965	7,086,622	5,406,624	4,015,746
10,589,739	9,143,364	11,177,741	9,327,223	19,004,390	18,552,073
$ 20,170,164	$ 25,332,015	$ 30,593,436	$ 35,556,600	$ 39,437,296	$ 44,348,763
$ 8,016,832	$ 9,235,450	$ 9,328,791	$ 10,387,688	$ 10,100,996	$ 11,238,402
1,493,141	3,114,284	3,554,912	3,057,948	3,314,121	5,078,848
2,200,129	1,461,751	2,512,867	3,090,331	2,967,321	3,612,398
$ 11,710,102	$ 13,811,485	$ 15,395,570	$ 16,535,967	$ 16,382,438	$ 19,929,648
$ 14,719,379	$ 14,544,305	$ 18,377,521	$ 29,530,443	$ 25,127,278	$ 33,019,346
4,371,019	13,994,080	13,921,877	10,144,570	8,720,745	9,094,594
12,789,868	10,605,115	13,690,608	12,417,554	21,971,711	22,164,471
$ 31,880,266	$ 39,143,500	$ 45,990,006	$ 52,092,567	$ 55,819,734	$ 64,278,411

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental activities:				
Government government	$ 1,074,430	$ 1,423,332	$ 1,797,957	$ 1,693,295
Public safety	3,075,807	3,433,775	3,507,497	3,906,025
Development services	718,798	1,242,726	1,828,117	1,869,192
Parks and recreation	295,728	229,493	289,891	275,791
Economic development	225	-	98,608	10,969
Interest and fiscal charges	150,994	435,848	483,925	527,847
Total governmental activities expenses	5,315,982	6,765,174	8,005,995	8,283,119
Business-type activities:				
Water and sewer	4,366,961	5,405,054	4,837,014	5,175,140
Drainage	107,722	96,708	182,223	221,728
Total business-type activities expenses	4,474,683	5,501,762	5,019,237	5,396,868
Total primary government expenses	$ 9,790,665	$12,266,936	$13,025,232	$13,679,987
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 128,996	$ 268,221	$ 874,769	$ 921,172
Public safety	510,150	667,125	391,651	337,143
Development services	566,052	1,622,519	793,617	1,756,642
Parks and recreation	73,559	178,490	30,762	319,183
Economic development	-	-	-	-
Operating grants and contributions	105,567	133,417	53,915	35,827
Capital grants and contributions	-	-	-	-
Total governmental activies program revenues	$ 1,384,324	$ 2,869,772	$ 2,144,714	$ 3,369,967
Business-type activities:				
Charges for services:				
Water and sewer	4,868,772	5,366,787	5,292,082	6,064,621
Drainage	264,976	279,460	394,761	297,778
Capital grants and contributions	278,367	730,490	120,440	726,793
Total business-type activities program revenues	5,412,115	6,376,737	5,807,283	7,089,192
Total primary government program revenues	$ 6,796,439	$ 9,246,509	$ 7,951,997	$10,459,159
Net (expense) revenue				
Governmental activities	$ (3,931,658)	$ (3,895,402)	$ (3,895,402)	$ (4,913,152)
Business-type activities	937,432	874,975	874,975	1,692,324
Total primary government net expense	$ (2,994,226)	$ (3,020,427)	$ (3,020,427)	$ (3,220,828)

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 1,661,645	$ 1,778,859	$ 1,906,746	$ 2,131,380	$ 2,820,998	$ 2,227,231
3,688,352	4,293,107	4,157,166	4,220,503	5,715,827	6,224,109
1,816,232	1,775,135	2,053,633	2,128,107	2,229,395	3,296,591
308,197	410,719	270,365	360,504	885,500	956,098
94,631	86,272	5,828	7,907	67,717	34,226
670,841	560,455	463,362	581,840	324,366	311,363
8,239,898	8,904,547	8,857,100	9,430,241	12,043,803	13,049,618
5,633,428	6,499,183	6,865,571	7,876,884	9,445,109	9,064,034
292,821	310,566	277,613	186,512	232,361	587,523
5,926,249	6,809,749	7,143,184	8,063,396	9,677,470	9,651,557
$ 14,166,147	$ 15,714,296	$ 1,600,284	$ 17,493,637	$ 21,721,273	$ 22,701,175
$ 980,597	$ 1,368,040	$ 1,054,985	$ 1,171,626	$ 418,702	$ 583,541
292,725	719,312	432,954	555,380	511,438	556,901
1,744,458	2,994,658	2,360,606	1,746,815	2,711,400	1,932,315
278,743	195,000	230,020	157,323	266,995	196,444
-	-	-	-	-	-
156,819	222,074	188,967	240,508	176,352	4,775
-	751,017	-	-	12,293	3,654,639
$ 3,453,342	$ 6,250,101	$ 4,267,532	$ 3,871,652	$ 4,097,180	$ 6,928,615
5,906,579	6,447,182	6,697,235	8,358,346	8,590,130	10,931,748
316,459	394,310	353,201	396,917	424,186	400,085
1,279,576	808,383	1,710,410	774,433	476,818	33,979
7,502,614	7,649,875	8,760,846	9,529,696	9,491,134	11,365,812
$ 10,955,956	$ 13,899,976	$ 13,028,378	$ 13,401,348	$ 13,588,314	$ 18,294,427
$ (4,786,556)	$ (2,654,446)	$ (4,589,568)	$ (5,558,589)	$ (7,946,623)	$ (6,121,003)
1,576,365	840,126	1,617,662	1,466,300	(186,336)	1,714,255
$ (3,210,191)	$ (1,814,320)	$ (2,971,906)	$ (4,092,289)	$ (8,132,959)	$ (4,406,748)

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CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property	$ 3,237,608	$ 3,544,884	$ 4,582,246	$ 5,358,784
Franchise	678,807	521,335	533,253	597,722
Sales and use	515,847	597,531	635,443	658,609
Interest	21,763	30,614	145,931	283,646
Miscellaneous	21,239	43,393	2,579	218,228
Gain on sale	-	-	-	504,920
Transfers	162,079	1,255,883	4,271,557	102,443
Total governmental activities	$ 4,637,343	$ 5,993,640	$10,171,009	$ 7,724,352
Business-type activities:				
Interest	$ 2,194	$ 2,390	$ 2,991	$ 27,589
Miscellaneous	567	3,925	1,871	-
Transfers	(162,079)	(1,255,883)	(4,271,557)	(102,443)
Total business-type activities	(159,318)	(1,249,568)	(4,266,695)	(74,854)
Total primary government	$ 4,478,025	$ 4,744,072	$ 5,904,314	$ 7,649,498
Change in Net Position				
Governmental activities	$ 705,685	$ 2,098,238	$ 2,098,238	$ 2,811,200
Business-type activities	778,114	374,593	(374,593)	1,617,470
Total primary government	$ 1,483,799	$ 1,723,645	$ 1,723,645	$ 4,428,670

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 5,827,813	$ 6,267,189	$ 7,315,655	$ 8,319,739	$ 8,934,919	$ 9,363,297
650,581	581,890	484,368	622,997	731,228	697,192
641,454	827,365	944,926	1,015,376	1,131,746	1,274,335
435,332	1,063,512	863,722	146,652	848,061	1,207,987
9,566	113,986	205,542	86,986	41,227	147,923
-	-	-	-	103,363	-
308,123	(1,254,287)	36,776	330,003	36,775	(1,658,264)
$ 7,872,869	$ 7,599,655	$ 9,850,989	$ 10,521,753	$ 11,827,319	$ 11,032,470
$ 27,684	$ 6,970	$ 4,199	$ 3,100	$ 69,582	$ 174,691
-	-	-	-	-	-
(308,123)	1,254,287	(36,776)	(330,003)	(36,775)	1,658,264
(280,439)	1,261,257	(32,577)	(326,903)	32,807	1,832,955
$ 7,592,430	$ 8,860,912	$ 9,818,412	$ 10,194,850	$ 11,860,126	$ 12,865,425
$ 3,086,313	$ 4,945,209	$ 5,261,421	$ 4,963,164	$ 3,880,696	$ 4,911,467
1,295,926	2,101,383	1,585,085	1,139,397	(153,529)	3,547,210
$ 4,382,239	$ 7,046,592	$ 6,846,506	$ 6,102,561	$ 3,727,167	$ 8,458,677

CITY OF GLENN HEIGHTS, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Nonspendable	$ 66,974	$ 49,735	$ 10,984	$ 10,152
Restricted	-	235	235	235
Assigned	187,501	-	-	-
Unassigned	1,987,611	2,321,019	1,496,001	1,847,212
Total general fund	$ 2,242,086	$ 2,370,989	$ 1,507,220	$ 1,857,599
All other governmental funds				
Nonspendable	$ 1,508	$ -	$ -	$ -
Assigned	264,929	615,072	454,331	156,532
Restricted	2,376,278	18,635,138	23,017,333	24,300,647
Committed	-	-	-	-
Unassigned	(2,012)	(2,692)	(3,824)	(3,604)
Total all other governmental funds	$ 2,640,703	$19,247,518	$23,467,840	$ 24,453,575

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 155,249	$ 3,789	$ 13,812	$ 219,809	$ 5,154	$ 10,000
235	-	-	-	-	-
-	-	-	-	-	-
3,598,848	6,698,384	9,518,530	6,785,669	8,541,761	10,732,107
$ 3,754,332	$ 6,702,173	$ 9,532,342	$ 7,005,478	$ 8,546,915	$ 10,742,107
$ -	$ -	$ -	$ -	$ -	$ -
155,210	476,571	561,714	498,312	530,407	172,206
24,041,328	24,911,131	20,183,052	8,184,262	7,802,158	6,628,589
-	-	-	8,105,911	8,656,972	5,832,199
(2,580)	(246)	(172,320)	(157,596)	(164,519)	(24,811)
$ 24,193,958	$ 25,387,456	$ 20,572,446	$ 16,630,889	$ 16,825,018	$ 12,608,183

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Taxes				
Property	$ 3,249,251	$ 3,555,770	$ 4,651,017	$ 5,368,045
Franchise	678,807	597,531	635,443	658,609
Sales and use	515,847	521,335	533,253	597,722
Licenses and permits	428,824	1,260,105	737,187	1,244,519
Fines and forfeitures	233,543	234,595	187,737	99,725
Charges for services	470,664	637,856	1,121,789	1,442,344
Intergovernmental	98,011	32,613	50,361	33,723
Impact fees	137,228	362,414	56,430	512,123
Interest	21,763	30,614	145,931	283,646
Contributions	-	101,655	3,854	2,604
Other	15,824	43,005	2,954	218,090
Total revenues	5,849,762	7,377,493	8,125,956	10,461,150
Expenditures				
Current:				
General government	1,069,237	1,400,013	1,758,337	1,600,115
Public safety	3,015,649	3,252,763	3,231,304	3,643,067
Development services	540,501	1,048,121	1,631,342	1,680,147
Parks and recreation	213,359	146,799	207,139	201,094
Economic development	225	-	96,641	10,205
Capital outlay	369,066	563,515	904,059	851,927
Debt service				
Principal retirement	359,649	355,000	645,000	640,000
Interest and service charges	152,535	368,553	567,138	600,924
Total Expenditures	5,720,221	7,134,764	9,040,960	9,227,479
Excess of revenues over (under) expenditures	129,541	242,729	(915,004)	1,233,671
Other Financing Sources (Uses)				
Insurance proceeds	9,135	13,118	-	-
Sale of capital assets	-	-	-	-
Issuance of long-term debt	-	-	13,820,000	-
Bond premium	-	-	1,417,106	-
Issuance of lease	-	725,000	-	-
Transfer in	430,073	2,124,087	5,876,493	988,843
Transfer out	(267,994)	(868,204)	(1,604,936)	(886,400)
Total other financing sources (uses)	171,214	1,994,001	19,508,663	102,443
Net change in fund balances	$ 300,755	$ 2,236,730	$18,593,659	$ 1,336,114

		Fiscal Year			
2019	2020	2021	2022	2023	2024
$ 5,826,989	$ 6,558,611	$ 7,327,760	$ 8,291,257	$ 8,923,656	$ 9,391,208
641,454	581,890	484,368	622,997	731,228	697,192
650,581	827,365	944,926	1,015,376	1,131,749	1,274,335
1,169,898	2,601,813	1,922,255	1,446,215	1,233,235	672,976
138,101	190,125	226,005	199,113	243,763	240,531
1,538,982	1,511,202	1,626,393	1,735,581	2,043,715	2,248,871
151,476	947,201	120,880	41,109	135,832	3,659,414
574,560	402,705	475,807	323,190	193,170	-
435,332	1,063,512	863,722	146,652	848,061	1,207,987
5,343	3,550	450	129,507	52,813	-
266,381	127,972	134,183	8,023	8,700	128,801
11,399,097	14,815,946	14,126,749	13,959,020	15,545,919	19,521,315
1,753,038	1,741,486	1,921,792	2,155,171	2,683,946	2,647,163
3,872,333	4,130,098	4,120,928	4,274,179	4,888,220	5,912,700
1,637,025	1,503,544	1,802,743	1,839,643	2,101,403	2,729,362
273,368	376,155	235,961	340,614	814,888	936,514
91,317	86,716	5,501	5,082	66,061	34,226
1,661,107	2,155,488	6,566,667	10,254,602	1,907,226	6,142,406
690,000	938,219	1,004,929	1,444,563	1,039,140	1,083,775
745,316	608,112	568,818	522,538	482,134	417,670
10,723,504	11,539,818	16,227,439	20,836,392	13,983,018	19,903,816
675,593	3,276,128	(2,100,690)	(6,877,372)	1,563,901	(382,501)
-	-	-	-	-	-
-	-	-	-	103,363	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	79,073	78,948	32,527	19,122
721,979	-	319,776	5,944,934	1,107,955	1,259,870
(413,856)	-	(283,000)	(5,614,931)	(1,071,180)	(2,918,134)
308,123	-	115,849	408,951	172,665	(1,639,142)
$ 983,716	$ 3,276,128	$ (1,984,841)	$ (6,468,421)	$ 1,735,566	$ (2,021,643)

CITY OF GLENN HEIGHTS, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Tax Year	Fiscal Year End	Real Property Residential	Real Property Commercial	Real and Tangible Personal Utilities	Tangible Personal Property
2014	2015	$ 386,358,856	$ 41,024,850	$ 13,061,980	$ 4,480,220
2015	2016	417,562,366	43,292,680	13,624,820	4,632,438
2016	2017	462,526,664	49,856,550	14,025,820	5,178,510
2017	2018	544,884,075	62,342,513	13,581,900	8,458,221
2018	2019	599,588,793	44,905,699	15,977,600	11,381,636
2019	2020	684,463,749	46,379,435	17,480,545	12,159,492
2020	2021	787,452,861	21,399,445	18,773,900	14,430,831
2021	2022	1,123,335,603	59,682,720	21,254,510	14,653,491
2022	2023	1,489,927,548	76,798,404	22,381,960	13,588,135
2023	2024	1,807,160,361	80,933,321	24,070,109	17,695,054

Inventory	Less: Exempt Property	Total	Total Direct Tax Rate
$ 2,584,020	$ (39,463,493)	$ 408,046,433	79.50%
2,122,890	(35,690,224)	445,544,970	79.50%
2,589,660	(41,678,520)	492,498,684	93.55%
6,338,260	(56,821,738)	578,783,231	88.54%
2,719,930	(49,559,731)	625,013,927	87.92%
15,770,287	(66,312,289)	709,941,219	83.35%
26,085,618	(100,291,987)	767,850,668	80.44%
26,114,590	(176,034,906)	1,069,006,008	76.91%
19,710,045	(261,311,871)	1,361,094,221	63.22%
91,770,069	(377,285,664)	1,644,394,310	56.47%

CITY OF GLENN HEIGHTS, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS

		City Direct Rates			Overlapping Rates		
Tax Year	**Fiscal Year**	**General**	**Debt Service**	**Total Direct**	**DeSoto ISD**	**Red Oak ISD**	**Ellis County**
2014	2015	$ 0.683390	$ 0.111610	$ 0.795000	$ 1.470000	$ 1.540000	$ 0.380091
2015	2016	0.682474	0.110926	0.793400	1.460000	1.540000	0.380091
2016	2017	0.682468	0.253062	0.935530	1.490000	1.540000	0.380091
2017	2018	0.670822	0.214612	0.885434	1.490000	1.540000	0.359713
2018	2019	0.663441	0.215740	0.879181	1.490000	1.540000	0.338984
2019	2020	0.649394	0.184129	0.833523	1.528350	1.438350	0.329557
2020	2021	0.641088	0.163342	0.804430	1.529090	1.359200	0.320194
2021	2022	0.636542	0.132604	0.769146	1.388600	1.325600	0.310708
2022	2023	0.532646	0.099565	0.632211	1.258200	1.291000	0.273001
2023	2024	0.481680	0.083049	0.564729	1.072800	1.105600	0.252862

Source: Dallas County and Ellis County Appraisal Districts

Overlapping Rates				
Ellis County Lateral Road	**Dallas County**	**Dallas County Hospital District**	**Dallas County Community College District**	**Dallas County School Equalization Fund**
$ 0.033508	$ 0.243100	$ 0.286000	$ 0.124775	$ 0.010000
0.033508	0.243100	0.286000	0.123650	0.010000
0.033508	0.226000	0.261400	0.104000	0.010000
0.033508	0.243100	0.279400	0.124238	0.010000
0.031549	0.243100	0.279400	0.124000	0.010000
0.030976	0.243100	0.269500	0.124000	0.010000
0.030082	0.239740	0.266100	0.124000	0.010000
0.028630	0.227946	0.255000	0.123510	0.010000
0.022866	0.217946	0.235800	0.115899	0.010000
0.196700	0.215718	0.219500	0.110028	

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

	2024			2015		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
Glenn Heights Community LLC	$ 30,440,150	1	1.71%			
Oncor Electric Delivery Co	17,603,700	2	0.99%	$ 9,725,020	1	2.18%
Bloomfield Homes, LP	13,620,650	3	0.76%			
Progress Residential	11,986,069	4	0.67%			
MPSP TC GH MHC, LLC	10,819,470	5	0.61%	1,343,790	10	0.30%
Hi Ho RV Park, LP	5,685,520	6	0.32%			
Bear Creek Investments, LLC	5,087,330	7	0.29%			
YAMASA Co. LTD	4,890,454	8	0.27%			
TGA SC Glenn Heights, LP	4,642,740	9	0.26%			
Hilco Electric Cooperative Inc	3,665,020	10	0.21%			
Delaware Glenn Heights, LLC.				2,850,000	2	0.64%
Margaux Bear Creek				2,046,870	3	0.46%
Anew Properties				1,799,280	4	0.40%
MAHS Inc				1,638,820	5	0.37%
Glenn Heights Bargain Storage				1,496,050	6	0.34%
Sullivan Builders				1,474,270	7	0.33%
EBLA Investment, LP				1,424,350	8	0.32%
Oso Homes, LLC.				1,354,380	9	0.30%
Totals	$108,441,103		6.08%	$ 25,152,830		5.63%

Source: Dallas County Tax Assessor/ Collector
Note: The Information from nine years ago is not available.

TABLE 8

CITY OF GLENN HEIGHTS, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

		Fiscal Year of the Levy			Total Collections to Date	
Fiscal Year Ended	Total Tax Levy	Amount	Percentage of Levy	Collections in Subsequent Years[1]	Amount	Percentage of Levy[1]
2015	$ 3,245,256	$ 3,195,631	98.47%	$ 65,862	$ 3,261,493	100.50%
2016	3,543,566	3,538,756	99.86%	62,254	3,601,009	101.62%
2017	4,614,413	4,566,499	98.96%	53,289	4,619,789	100.12%
2018	5,204,909	5,225,672	100.40%	33,744	5,259,416	101.05%
2019	5,803,680	5,751,810	99.11%	43,082	5,794,892	99.85%
2020	6,473,625	6,454,090	99.70%	55,334	6,509,424	100.55%
2021	6,987,139	7,236,531	103.57%	22,253	7,258,784	103.89%
2022	8,223,364	8,210,651	99.85%	12,456	8,223,107	100.00%
2023	8,728,834	8,835,209	101.22%	(24,475)	8,810,734	100.94%
2024	9,287,131	9,291,857	100.05%	-	9,291,857	100.05%

Source: Dallas County Tax Assessor/Collector

[1] Collections in subsequent years include refunds.

CITY OF GLENN HEIGHTS, TEXAS

RATIOS OF OUTSANDING DEBT BY TYPE

LAST TEN FISCAL YEARS[1]

	Governmental Activities				Business Type Activities		
Fiscal Year	General Obligation Bonds[2]	Certificates of Obligation	Notes Payable	Leases	General Obligation Refunding Bonds	Notes Payable	Leases
2015	$ -	$ 3,670,000	$ -	$ -	$ 1,005,000	$ -	$ 67,735
2016	12,402,894	3,315,000	-	-	755,000	-	-
2017	12,203,750	2,940,000	-	-	500,000	-	-
2018	12,029,605	2,545,000	-	-	235,000	1,500,000	-
2019	14,234,540	2,130,000	-	-	120,000	1,366,112	-
2020	13,863,685	1,695,000	1,228,877	470,760	-	-	-
2021	13,332,830	1,360,000	1,088,204	401,504	-	2,800,000	-
2022	11,635,000	1,140,000	571,346	328,799	-	2,642,023	-
2023	10,320,000	910,000	481,464	326,932	-	2,481,513	-
2024	9,630,000	670,000	389,867	182,787	-	2,317,075	-

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

[1] See the Schedule of Demographic and Economic Statistics for personal income and population data.

[2] The General Obligation Bonds are net of applicable premiums & discounts.

N/A: Data not available at the time of this publication

Total Primary Government	Percentage of Personal Income	Per Capita[1]
$ 4,742,735	N/A	406
16,472,894	N/A	1,410
15,643,750	N/A	1,268
16,309,605	N/A	1,322
17,850,652	N/A	1,347
17,258,322	N/A	1,194
18,982,538	N/A	1,108
16,317,168	N/A	902
14,519,909	N/A	773
13,189,729	N/A	675

TABLE 10

CITY OF GLENN HEIGHTS, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding			Less:			
Fiscal Year	General Obligation Bonds[4]	Certificates of Obligation	Total	Amount Available for Debt Service[3]	Net General Bonded Debt	Percentage of Estimated Actual Taxable Value of Property[1]	Per Capita[2]
2015	$ 1,005,000	$ 3,670,000	$ 4,675,000	$ 23,390	$ 4,651,610	1.15%	400
2016	13,157,894	3,315,000	16,472,894	34,378	16,438,516	3.70%	1,410
2017	12,703,750	2,940,000	15,643,750	110,852	15,532,898	3.18%	1,268
2018	12,264,605	2,545,000	14,809,605	70,862	14,738,743	2.56%	1,201
2019	14,354,540	2,130,000	16,484,540	129,940	16,354,600	2.64%	1,244
2020	13,863,685	1,695,000	15,558,685	76,032	15,482,653	2.19%	1,076
2021	13,332,830	1,360,000	14,692,830	115,038	14,577,792	1.91%	858
2022	11,635,000	1,140,000	12,775,000	84,811	12,690,189	1.20%	706
2023	10,320,000	910,000	11,230,000	70,862	11,159,138	0.82%	594
2024	9,630,000	670,000	10,300,000	70,862	10,229,138	0.62%	523.7118

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

[1] See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

[2] See the Schedule of Demographic and Economic Statistics for personal income and population data.

[3] This is the amount restricted for debt service principal payments.

[4] This amount is net of applicable premium.

CITY OF GLENN HEIGHTS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

SEPTEMBER 30, 2024

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable[1]	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Dallas Co	$ 198,645,000	15.06%	$ 29,915,937
Dallas Co CCD	318,675,000	24.15%	76,960,013
Dallas Co Hosp Dist	527,660,000	39.99%	211,011,234
DeSoto ISD	95,527,238	7.20%	6,877,961
Ellis Co	23,885,000	1.81%	432,319
Red Oak ISD	154,985,000	11.75%	18,210,738
Subtotal - overlapping debt	$ 1,319,377,238		$ 343,408,201
City of Glenn Height's direct debt	$ 10,300,000	100%	$ 10,300,000
Total direct and overlapping debt			$ 353,708,201
Total direct and overlapping debt as % of Assessed Value			21.51%
Total direct and overlapping debt per Capita			$ 18,109

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Glenn Heights. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses 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.

Source: Municipal Advisory Council of Texas

[1]The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable assessed value that is within the government's boundaries and dividing it by the governmental unit's total taxable assessed value.

CITY OF GLENN HEIGHTS, TEXAS

TAX RATE INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	**2016**	**2017**	**2018**	**2019**
Tax Rate Limit	$ 1.5000	$ 1.5000	$ 1.5000	$ 1.5000	$ 1.5000
Debt Service Rate	0.112	0.250	0.253	0.215	0.216
Available Tax Rate	$ 1.3880	$ 1.2500	$ 1.2469	$ 1.2854	$ 1.2843
Percentage of allowable levy used	7.74%	7.44%	16.87%	14.31%	14.38%

Economic Debt Margin Calculation for Fiscal Year 2022

Assessed Value

Economic debt limit indicator (5% of assessed value)

Annual debt requirement applicable to limit:

General obligation refunding bonds
Certificates of obligation
Less amounts restricted for debt service

Economic debt margin

All taxable property within the City is subject to the assessment, levy, and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on all ad valorem tax within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City, and provides for a maximum ad valorem tax rate of $2.50 per $100 taxable assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for all general obligation debt service, as calculated at the time of issuance.

Fiscal Year				
2020	**2021**	**2022**	**2023**	**2024**
$ 1.5000	$ 1.5000	$ 2.5000	$ 2.5000	$ 2.5000
0.184	0.163	0.133	0.099	0.083
$ 1.3159	$ 1.3370	$ 2.3700	$ 2.4000	$ 2.4170
12.28%	10.87%	5.30%	3.90%	3.30%
				$ 1,600,323,580
				80,016,179
			9,630,000	
			670,000	
			70,862	10,370,862
				$ 69,645,317

TABLE 13

CITY OF GLENN HEIGHTS, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Calendar Year	Estimated Population[1]	Total Income (Amounts Expressed in Thousands)	Per Capita Personal Income[2]	Median Age[3]	School Enrollment[4] DeSoto ISD	School Enrollment[4] Red Oak ISD	Unemployment Rate[2]
2015	11,680	723,961	61,983	31.90	9,600	5,800	3.9%
2016	11,680	N/A	N/A	31.90	9,296	5,600	3.7%
2017	12,336	N/A	24,346	32.80	9,872	5,800	4.1%
2018	12,336	N/A	23,346	33.70	10,152	5,985	4.3%
2019	13,250	N/A	24,274	31.00	8,628	6,054	3.5%
2020	14,460	N/A	24,274	31.90	8,700	6,000	7.2%
2021	17,127	N/A	26,543	32.50	7,926	5,987	4.4%
2022	18,090	N/A	28,366	32.50	7,339	6,287	3.3%
2023	18,793	N/A	31,763	33.60	7,339	6,287	3.8%
2024	19,532	N/A	32,706	34.60	5,995	6,592	4.2%

[1]North Texas Council of Governments unless otherwise denoted.

[2]Per Texas Workforce Commission, Dallas-Fort Worth - Arlington Metropolitan Statistical Area

[3]U. S. Census Bureau, County and City Data Book, Dallas County, Census 2000 and 2010

[4]The City of Glenn Heights is located in both Dallas and Ellis Counties. School children residing in Dallas County are enrolled in the DeSoto Independent School District while those residing in Ellis County are enrolled in Red Oak Independent School District. Data retrieved from Texas Education Agency.

N/A: Data not available at the time of this publication

TABLE 14

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

2024

Employer	County	Employees	Rank	Industry
Methodist Charlton Medical Center	Dallas	1763	N/A	Hospitals
FFE Transportation	Dallas	1320	N/A	Long Distance Freight Trucking
DeSoto ISD	Dallas	1095	N/A	Public Education
Capital Title	Dallas	939	N/A	Title Abstract Offices
Red Oak ISD	Ellis	900	N/A	Public Education
Qarbon Aerospace	Ellis	815	N/A	Aerospace Instrument Mfg
American Homestar-LANCASTER LP	Dallas	800	N/A	Mobile Homes-Manufacturers
Kohl's e-Commerce	Dallas	768	N/A	Distributor
Lancaster ISD	Dallas	689	N/A	Public Education
City of DeSoto	Dallas	448	N/A	Government

2015

Employer	County	Employees	Rank	Industry
Methodist Charlton Medical Center	Dallas	1,000-2,499	N/A	Health Care/social assistance
Swift Transportation	Dallas	1,000-2,499	N/A	Transportation/ warehousing
Wal-Mart Super Center	Ellis	453	N/A	Retail
Wal-Mart Super Center	Dallas	250-499	N/A	Retail
Walgreen's Distribution Center	Ellis	690	N/A	Transportation/ warehousing
Schneider National	Dallas	500	N/A	Transportation/ warehousing
Owens-Corning Fiberglass	Ellis	500-999	N/A	Manufacturing
Home Depot	Dallas	500-999	N/A	Transportation/ warehousing
Ennis, Inc	Ellis	85	N/A	Manufacturing
DART Container Corp	Ellis	651	N/A	Manufacturing

Source: 2024: Various websites & SBDC

Notes: The City of Glenn Heights is located in Dallas County and Ellis County. All of the listed employers are located within a 10-mile radius of the City of Glenn Heights.

CITY OF GLENN HEIGHTS, TEXAS

EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

	Fiscal Year				
Function/Program	**2015**	**2016**	**2017**	**2018**	**2019**
Administrative services	7	7	7	7	7
Community services	1	1	1	1	2
Development services	2	2	2	2	6
Police	27	27	22	24	31
Fire	25	26	32	36	19
Financial services	2	2	3	3	3
Municipal services	1	1	1	1	1
Intrastructure	-	-	-	-	1
Total General Fund	65	66	68	74	69
Utility administration	3	3	3	3	3
Water services	11	11	14	14	12
Wastewater services	2	2	3	3	3
Stormwater drainage	3	3	10	10	8
Total Utility Funds	19	19	30	30	26
Total All Funds	84	85	98	104	95

Source: City of Glenn Heights Human Resource Department

TABLE 15

		Fiscal Year		
2020	**2021**	**2022**	**2023**	**2024**
6	6	6.5	6.5	6.5
4	4	5	7	8
5	5	5	5	5
31	29	32	30	30
18	20	17	17	22
3	3	2.5	2.5	2.0
1	1	1	1	1
6	6	4.5	8	8
74	74	74	77	83
3	3	3	4	4
10	10	9	5	5
2	2	1.5	2	2
4	4	4	3	3
19	18	18	14	14
92	92	91	91	97

CITY OF GLENN HEIGHTS, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

	Fiscal Year				
Function/Program	2015	2016	2017	2018	2019
Development services:					
Planning:					
Zoning cases	4	4	4	6	4
Plats/replats	5	5	5	7	5
Development contacts	9	9	9	11	13
Building inspections:					
Permits issued	1,358	604	604	616	1,625
Inspections	1,302	414	414	422	1,614
Emergency services:					
Police administration:					
Administrative calls	920	1,011	1,011	1,031	N/A
Reports prepared	2,522	2,682	2,682	2,736	N/A
Community relations programs initiated	15	15	15	7	N/A
Police Calls for Service	N/A	N/A	N/A	N/A	N/A
Police Traffic Stops	N/A	N/A	N/A	N/A	N/A
Police Arrests-Individual	N/A	N/A	N/A	N/A	N/A
Animal Control Calls	N/A	N/A	N/A	N/A	N/A
Code Enforcement Calls	N/A	N/A	N/A	N/A	N/A
Fire administration:					
Fire calls	233	329	329	446	421
EMS calls	961	931	931	919	1,037
Code enforcement:					
Vehicle related violations	N/A	N/A	N/A	N/A	215
Nuisance violations	N/A	N/A	N/A	N/A	194
Environmental violations	N/A	N/A	N/A	N/A	2
Sign violations	N/A	N/A	N/A	N/A	12
Other ordinance violations	N/A	N/A	N/A	N/A	1,240
Court summons/citations	69	N/A	N/A	N/A	24
Animal control:					
Animals impounded	174	337	337	N/A	N/A
Animal registrations	9	58	58	N/A	N/A
Calls for service	520	625	625	N/A	N/A
Court summons/citations	7	81	81	N/A	N/A

TABLE 16

Fiscal Year				
2020	**2021**	**2022**	**2023**	**2024**
7	7	N/A	N/A	14
9	9	N/A	N/A	10
17	17	N/A	N/A	N/A
1,882	1,882	2,034	N/A	920
3,819	3,819	3,069	N/A	1706
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	17,426	17,897	18,934
N/A	N/A	3,370	4,564	5,287
N/A	N/A	380	356	435
N/A	N/A	2,028	2,675	2,816
N/A	N/A	52	30	122
461	495	513	582	506
1,006	1,273	1,331	1249	1049
84	84	2	2	N/A
139	139	5	5	N/A
2	2	-	-	N/A
28	28	-	-	N/A
2,187	2,187	2	2	N/A
39	39	-	-	N/A
N/A	345	281	334	N/A
N/A	1	N/A	27	N/A
N/A	1,311	1,280	380	N/A
N/A	36	76	84	N/A

CITY OF GLENN HEIGHTS, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2015	2016	2017	2018	2019
Financial services:					
Finance:					
Accounts payable invoices processed	3,321	2,080	2,080	2,080	4,646
Payrolls processed	26	26	26	26	34
Annual budget document	1	1	1	1	1
Monthly financial reports	12	12	12	12	12
Municipal court:					
New cases filed	2,098	1,850	1,850	N/A	2,218
Warrants issued	1,232	1,150	1,150	N/A	N/A
Completed cases	971	777	777	N/A	1,519
Warrants cleared	886	840	840	N/A	278
Utility administration:					
Customers serviced	53,991	57,492	57,492	58,642	63,017
Late notices	12,513	12,548	12,548	12,799	12,956
Cut-offs	1,648	1,150	1,150	1,173	1,561
Municipal services:					
Streets:					
Days of street paving or re-paving	29	29	29	29	N/A
Days of ROW maintenance	30	30	30	30	N/A
Days of ROW Trash Collection	N/A	N/A	N/A	N/A	N/A
Days of pothole repairs	50	50	50	50	N/A
Wastewater services:					
Maintain lift stations (weekly checks)	52	52	52	52	52

Source: Various City Departments

TABLE 16

Fiscal Year				
2020	**2021**	**2022**	**2023**	**2024**
3,854	3,786	4,019	4,019	4,417
28	34	28	28	26
1	1	1	1	1
12	12	12	12	12
2,540	1,984	1,955	1906	2,283
N/A	1,925	1,389	1551	120
2,834	2,531	1,757	2025	1,068
233	1,009	1,122	793	307
67,240	67,240	77,816	81,392	81,770
6,523	6,523	11,749	46,798	9,361
1,020	1,020	542	1,154	1,339
N/A	N/A	N/A	N/A	9
N/A	N/A	N/A	N/A	81
N/A	N/A	N/A	N/A	249
N/A	N/A	N/A	N/A	32
52	52	52	52	52

CITY OF GLENN HEIGHTS, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2015	2016	2017	2018	2019
Public Safety:					
Police stations	1	1	1	1	1
Fire Stations	1	1	1	1	1
Public works:					
Streets - paved (miles)	47	47	47	47	47
Parks and recreation:					
Parks	3	3	3	3	3
Playgrounds	2	2	2	2	2
Water and sewer:					
Water mains (miles)	57	57	57	57	57
Overhead storage tanks	1	1	1	1	1
Ground storage tanks	3	3	3	3	3
Sanitary sewers (miles)	43	43	43	43	43
Number of lift stations	3	3	3	3	3

Source: Various City Departments

Fiscal Year				
2020	**2021**	**2022**	**2023**	**2024**
1	1	1	1	1
1	1	1	1	1
47	47	47	47	47
3	3	3	3	3
2	2	2	2	2
57	57	57	57	57
1	1	1	1	1
3	3	3	3	3
43	43	43	43	43
3	3	3	3	3

AGENDA SUMMARY SHEET
September 16, 2025

EXECUTIVE SESSION

1. The City Council shall convene into Executive Session:

   A. pursuant to the Texas Government Code, Section 551.072, Real Property; to deliberate the purchase, exchange, lease or value of real property located at S Uhl Road, Glenn Heights, Texas.

   B. pursuant to the Texas Government Code, Section 551.072, Real Property, and Section 551.071, Consultation with City Attorney; to deliberate land acquisitions for the E Bear Creek Road Right-of-Way Expansion Project.

2. The City Council shall reconvene into Open Session and take any action arising from Executive Session.

Motion	
Second	
For	Brown, Benford, Mosley, Garrett, Bruton, Hale, Lightfoot
Against	Brown, Benford, Mosley, Garrett, Bruton, Hale, Lightfoot
Abstain	
Approve/ Deny/ Table	
