



**NOTICE AND AGENDA
CITY COUNCIL
TUESDAY, DECEMBER 17, 2024, 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 Regular City Council Meeting on Tuesday, December 17, 2024, beginning at 7:00 P.M., 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

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.

EVENTS

- Season of Service - Nominate a Neighbor (Christmas Meal Basket) - December 9, 2024 - December 20, 2024

For detailed information regarding this event and how to register, please visit the City's website at www.glennheightstx.gov.

EXECUTIVE SESSION

1. The City Council shall convene into Executive Session:
 - A. pursuant to Government Code, Section 551.074 – Personnel Matters, to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: City Manager.
2. The City Council shall reconvene into Open Session and take any action arising from Executive Session.

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. Discuss and take action to approve the City Council Meeting Minutes of the October 1, 2024, City Council Work Session. (Brandi Brown, City Secretary)
2. Discuss and take action to approve the City Council Meeting Minutes of the October 1, 2024, Regular Called City Council Meeting. (Brandi Brown, City Secretary)
3. Discuss and take action to approve the City Council Meeting Minutes of the October 15, 2024, Regular Called City Council Meeting. (Brandi Brown, City Secretary)
4. Discuss and take action to approve the City Council Meeting Minutes of the November 12, 2024, Regular Called City Council Meeting. (Brandi Brown, City Secretary)
5. Acknowledge receipt of the November 2024 Financial Reports. (Sherry Roberts, Finance Director)
6. Discuss and take action to approve Ordinance O-22-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the Comprehensive Zoning Ordinance, Plan and Map of the City of Glenn Heights, Texas, as heretofore amended, by granting a specific use permit to allow for the continuation of use as a rehabilitation care institution on a 2.784 acre +/- tract of land located at 1201 and 1205 E. Bear Creek Road, Glenn Heights, Dallas County, Texas. (Second Reading) (Parviz Pourazizian, Director of Planning and Development Services)
7. Discuss and take action to approve excusing the absence of Council Member Travis Bruton from the November 12, 2024, City Council Meeting pursuant to Code of Ordinances Section 1.02. (Council Member Travis Bruton)
8. Discuss and take action to approve Resolution R-38-24, a Resolution of the City Council of the City of Glenn Heights, Texas, authorizing the City Manager to enter into the Kroger Texas Opioid Settlement and authorizing the submission of the Texas Settlement Subdivision Participation and Release Form regarding the Kroger Texas Opioid Settlement Agreement and full release of all claims. (David Berman, City Attorney)

AGENDA

1. Discuss and take action acknowledging receipt of the Fiscal Year 2022-2023 Annual Comprehensive Financial Report (ACFR) and Audit Results Presentation. (Sherry Roberts, Finance Director)
2. Discuss and first reading of Ordinance O-23-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending Article A12.000 ("Parks and Recreation") of Appendix A, the City's Master Fee Schedule, of the Code of Ordinances, City of Glenn Heights, Texas, to amend Section A12.001 to add Subsection (g) to provide a definition of "Resident" to include City Water and Wastewater Utility Customers; providing that other fees not listed but now charged pursuant to other Ordinances and Resolutions shall remain in effect until transferred to the Master Fee Schedule by amendment; and providing that future amendments to the Master Fee Schedule may be effected by Ordinance or Resolution. (Council Member Cornel Benford II)
3. Discuss and take action on Resolution R-39-24, a Resolution of the City Council of the City of Glenn Heights, Texas, approving an amendment to the Professional Services Agreement with Geomatic Services for additional surveying services in connection with the Bear Creek Road Expansion Project and involving a price increase in an amount not to exceed an aggregate price of \$85,000.00. (Parviz Pourazizian, Director of Planning and Development Services)
4. Proposed Multi-Family Conceptual Site Plan Discussion. (Parvis Pourazizian, Director of Planning and Development Services)

EXECUTIVE SESSION

3. The City Council shall convene into Executive Session:
 - A. pursuant to Texas Government Code section 551.071 – Consultation with Attorney, to obtain legal advice regarding a potential development partnership.
4. The City Council shall reconvene into Open Session and take any action arising from Executive Session.

DEPARTMENTAL REPORTS

1. Planning and Development Services
 - A. Paradise Estates Planned Development Amendment (Parviz Pourazizian, Director of Planning and Development Services)

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 5:00 P.M. on Friday, December 13, 2024.

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.

Brandi Brown, City Secretary

AGENDA SUMMARY SHEET

December 17, 2024

CONSENT AGENDA, ITEM 1

Discuss and take action to approve the Meeting Minutes of the October 1, 2024, Joint City Council and Planning and Zoning Commission Work Session. (Brandi Brown, City Secretary)

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

[illegible]

**MINUTES OF THE CITY COUNCIL OF
THE CITY OF GLENN HEIGHTS, TEXAS AND
THE PLANNING AND ZONING COMMISSION**

OCTOBER 1, 2024

STATE OF TEXAS *

COUNTIES OF DALLAS AND ELLIS *

CITY OF GLENN HEIGHTS *

On the 1st day of October 2024, the City Council of the City of Glenn Heights, Texas and the Planning and Zoning Commission met in a Joint Meeting in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, with the following members present:

CITY COUNCIL:

Sonja A. Brown	*	Mayor
Harry A. Garrett*	*	Mayor Pro Tem
Sherron Mosley	*	Council Member, Place 1
Travis Bruton	*	Council Member, Place 3
Laymon Lightfoot	*	Council Member, Place 5
Cornel Benford II	*	Council Member, Place 6

*Mayor Pro Tem Harry A. Garrett arrived at 6:53 P.M.

PLANNING AND ZONING COMMISSION

Austin Kelley	*	Chairperson
Arnold Davis, Jr.	*	Commissioner
Stevelyn Miller	*	Commissioner
Kelvin Story, Sr.	*	Commissioner
Brodrick Rhodes	*	Commissioner

STAFF:

Clifford Blackwell	*	City Manager
Keith Moore	*	Deputy City Manager
Brandi Brown	*	City Secretary
Barrett Albright	*	Parks and Recreation Superintendent
Nick Bristow	*	Chief of Police
Kathi Morgan	*	IT Administrator
Parviz Pourazizian	*	Director of Planning and Development Services
Sherry Roberts	*	Finance Director
Andrew Waits	*	Public Works Superintendent
Nicholas Williams	*	Fire Chief

CONSULTANT:

David Berman	*	City Attorney's Office
--------------	---	------------------------

CALL TO ORDER

Mayor Sonja A. Brown called the City Council Meeting to order at 6:39 P.M. and the Chairperson Austin Kelley called the Planning and Zoning Commission meeting to order at 6:40 P.M.

PUBLIC COMMENT

There were no Public Comments.

AGENDA

1. City Council and Planning and Zoning Commission discussion regarding the potential annexation of approximately 64 acres of land, a Pre-Annexation Agreement and potential Development Agreement, and the rezoning and possible creation of a new PD. (Parviz Pourazizian, Director of Planning and Development Services)

Parviz Pourazizian, Director of Planning & Development Services, and Justin Zuniga and Todd Winters, from First Texas Homes, completed a presentation regarding this item.

Mr. Pourazizian, Mr. Zuniga, and Mr. Winters answered Council and Commissioner's questions related to structure and lot sizes, possible plans to expand roadways, and why a bridge is needed.

ADJOURNMENT

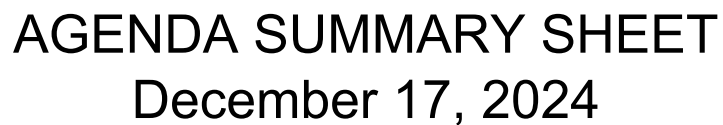
Chairperson Austin Kelley and Mayor Sonja A. Brown both adjourned the meeting at 9:39 P.M.

Sonja A. Brown, Mayor

Attest:

Brandi Brown, City Secretary

Passed and approved on the 17th day of December 2024



Discuss and take action to approve the City Council Meeting Minutes of the October 1, 2024, Regular Called City Council Meeting. (Brandi Brown, City Secretary)

[illegible]

**MINUTES OF THE CITY COUNCIL OF
THE CITY OF GLENN HEIGHTS, TEXAS**

OCTOBER 1, 2024

STATE OF TEXAS *

COUNTIES OF DALLAS AND ELLIS *

CITY OF GLENN HEIGHTS *

On the 1st day of October 2024, the City Council of the City of Glenn Heights, Texas met in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, with the following members present:

CITY COUNCIL:

Sonja A. Brown	*	Mayor
Harry A. Garrett	*	Mayor Pro Tem
Sherron Mosley	*	Council Member, Place 1
Travis Bruton	*	Council Member, Place 3
Laymon Lightfoot	*	Council Member, Place 5
Cornel Benford II	*	Council Member, Place 6

STAFF:

Clifford Blackwell	*	City Manager
Keith Moore	*	Deputy City Manager
Brandi Brown	*	City Secretary
Barrett Albright	*	Parks and Recreation Superintendent
Nick Bristow	*	Chief of Police
Kathi Morgan	*	IT Administrator
Parviz Pourazizian	*	Director of Planning and Development Services
Sherry Roberts	*	Finance Director
Andrew Waits	*	Public Works Superintendent
Nicholas Williams	*	Fire Chief

CONSULTANT:

David Berman	*	City Attorney's Office
--------------	---	------------------------

CALL TO ORDER

Mayor Sonja A. Brown called the City Council Meeting to order at 7:07 P.M.

INVOCATION

Mayor Pro Tem Harry A. Garrett delivered the Invocation.

PLEDGE OF ALLEGIANCE

Mayor Sonja A. Brown led the assembly in the Pledge of Allegiance.

PUBLIC COMMENT

- Dwight Smith, address on file: addressed concerns regarding noise and traffic.
- Preston Arceneaux, Jr., address on file: discussed their opposition to Agenda Item 3
- Gregory Wafford, address on file: discussed their opposition to Agenda Item 3
- Venus Conner, address on file: discussed their opposition to Agenda Item 3
- Arlen Taliaferro, address on file: discussed their opposition to Agenda Item 3
- Matthew Chaffin, address on file: discussed their opposition to Agenda Item 3
- Nelda Washington, address on file: discussed their opposition to Agenda Item 3
- Cynthia Dixson, address on file: discussed their opposition to Agenda Item 3
- Cynthia Morrison, address on file: discussed their opposition to Agenda Item 3
- Danny Osborne, address on file: discussed their opposition to Agenda Item 3
- Ngozi Nwosu, address on file: discussed their opposition to Agenda Item 3
- Tira Moore, address on file: discussed their opposition to Agenda Item 3
- Leon Tate, address on file: discussed their opposition to Agenda Item 3

RECOGNITION

Mayor Sonja A. Brown delivered a Proclamation honoring Captain Honore Britton of the Glenn Heights Fire Department for his dedicated service to the City and extending heartfelt wishes for his safety as he embarks on his deployment.

PROCLAMATIONS

- Council Member Cornel Benford II read World Teachers' Day, October 5, 2024
- Council Member Sherron Mosley read Fire Prevention Week, October 6-12, 2024
- Mayor Sonja A. Brown read Breast Cancer Awareness Month, October 2024
- Council Member Laymon Lightfoot read National Domestic Violence Awareness Month, October 2024
- Mayor Sonja A. Brown read National Walk to End Alzheimer's Month, October 2024

EVENTS

Mayor Sonja A. Brown announced the following events:

- Hispanic Heritage Month Festival, October 7, 2024, 6:00 P.M. - 9:00 P.M., City Center, 1938 South Hampton Road, Glenn Heights, Texas 75154
- Fall Festival, October 31, 2024, 6:00 P.M. - 9:00 P.M., City Center, 1938 South Hampton Road, Glenn Heights, Texas 75154

CONSENT AGENDA

1. Discuss and take action to approve the City Council Meeting Minutes of the September 3, 2024, City Council Meeting.

Council Member Travis Bruton made a motion to approve Consent Agenda Item 1. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford

AGENDA

1. Discuss and take action on Resolution R-28-24, a Resolution of the City Council of the City of Glenn Heights, Texas, accepting and approving a Memorandum of Understanding between the City and Leadership Southwest, Inc., establishing a collaborative partnership for developing leadership experiences for Southwest Dallas and Northern Ellis Counties; and authorizing the Mayor to execute the Agreement on the City's behalf.

Council Member Travis Bruton introduced this item. Leadership Southwest, Inc. representatives Jason Ruiz, Amanda Skinner, and Kenneth Govan discussed Leadership Southwest's long-standing partnership with the City and planned future endeavors between both entities.

Council Member Travis Bruton made a motion to approve Resolution R-28-24, a Resolution of the City Council of the City of Glenn Heights, Texas, accepting and approving a Memorandum of Understanding between the City and Leadership Southwest, Inc., establishing a collaborative partnership for developing leadership experiences for Southwest Dallas and Northern Ellis Counties; and authorizing the Mayor to execute the Agreement on the City's behalf. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford

2. Public Hearing to receive testimony regarding Ordinance O-20-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the Comprehensive Zoning Ordinance, Plan, and Zoning Map of the City of Glenn Heights, Texas, as previously amended, by amending the Planned Development zoning of a 41.167+/- acre tract out of a 199.7+/- acre tract generally located at the Southwest corner of East Bear Creek Road and US Interstate Highway 35 E, in the City of Glenn Heights, Dallas County, Texas, and being more particularly described and depicted in the exhibit "A" hereto; providing for certain tracts within the property to be used for commercial and single-family residential purposes; adopting Development Regulations and a Concept Plan.

Council Member Travis Bruton made a motion to open the Public Hearing. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was open at 8:14 P.M.

Hearing no testimony, Mayor Sonja A. Brown made a motion to close the Public Hearing. Council Member Cornel Benford II made the second. The motion carried with the following

record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was closed at 8:15 P.M.

3. Discuss and first reading of Ordinance O-20-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the Comprehensive Zoning Ordinance, Plan, and Zoning Map of the City of Glenn Heights, Texas, as previously amended, by amending the Planned Development zoning of a 41.167+/- acre tract out of a 199.7+/- acre tract generally located at the Southwest corner of East Bear Creek Road and US Interstate Highway 35 E, in the City of Glenn Heights, Dallas County, Texas, and being more particularly described and depicted in the exhibit “A” hereto; providing for certain tracts within the property to be used for commercial and single-family residential purposes; adopting Development Regulations and a Concept Plan.

Parviz Pourazizian, Director of Planning and Development Services, introduced this item and completed a presentation. Mr. Pourazizian, Randal Carrington with James Brown Partners, and Mike Collins with Bloomfield Homes, answered Council’s questions related to open spaces, housing price point, anticipated traffic, project timelines, possible HOA information, and commercial areas.

4. Discuss and take action on Resolution R-27-24, a Resolution of the City Council of the City of Glenn Heights, Texas, nominating candidates for the Ellis Appraisal District Board of Directors for the Year 2025.

Brandi Brown, City Secretary, introduced this item and completed a presentation.

After Council discussion, Mayor Sonja A. Brown made a motion to approve Resolution R-27-24, a Resolution of the City Council of the City of Glenn Heights, Texas, nominating Council Member Travis Bruton and Machanta Newson as candidates for the Ellis Appraisal District Board of Directors for the Year 2025. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford

ADJOURNMENT

Council Member Travis Bruton made a motion to adjourn. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford

Mayor Sonja A. Brown adjourned the meeting at 9:12 P.M.

Sonja A. Brown, Mayor

Attest:

Brandi Brown, City Secretary

Passed and approved on the 17th day of December 2024

[illegible]

**MINUTES OF THE CITY COUNCIL OF
THE CITY OF GLENN HEIGHTS, TEXAS**

OCTOBER 15, 2024

STATE OF TEXAS *

COUNTIES OF DALLAS AND ELLIS *

CITY OF GLENN HEIGHTS *

On the 15th day of October 2024, the City Council of the City of Glenn Heights, Texas met in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, with the following members present:

CITY COUNCIL:

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

STAFF:

Clifford Blackwell	*	City Manager
Keith Moore	*	Deputy City Manager
Brandi Brown	*	City Secretary
Barrett Albright	*	Parks and Recreation Superintendent
Nick Bristow	*	Chief of Police
Kathi Morgan	*	IT Administrator
Parviz Pourazizian	*	Director of Planning and Development Services
Sherry Roberts	*	Finance Director
Andrew Waits	*	Public Works Superintendent
Nicholas Williams	*	Fire Chief

CONSULTANT:

David Berman	*	City Attorney's Office
--------------	---	------------------------

CALL TO ORDER

Mayor Sonja A. Brown called the City Council Meeting to order at 7:00 P.M.

INVOCATION

Mayor Pro Tem Harry A. Garrett delivered the Invocation.

PLEDGE OF ALLEGIANCE

Mayor Sonja A. Brown led the assembly in the Pledge of Allegiance.

PUBLIC COMMENT

- Myla Wilson, address on file: discussed their opposition to Agenda Item 3
- Cynthia Dixon, address on file: discussed their opposition to Agenda Item 3
- Toni Scott, address on file: discussed their opposition to Agenda Item 3
- Nelda Washington, address on file: discussed their opposition to Agenda Item 3
- Dwight Smith, address on file: discussed their opposition to Agenda Item 3
- Leon Tate, address on file: discussed their opposition to Agenda Item 3, past Fiscal Year Budgets, and records retention
- William Busby, address on file: thanked Staff for their efforts in rectifying issues and addressed inspection concerns

RECOGNITION

Mayor Sonja A. Brown announced the Hispanic Heritage Month Essay Contest Winners: Chrislyn Morris, Emmanuel Davis, Chloe Rodriguez, Alexis Garcia, and Reesa Bell. Daisey Martinez and Amy Rodriguez were Honorable Mentions.

EVENTS

Mayor Sonja A. Brown announced the following events:

- Fall Festival, October 31, 2024, 6:00 P.M. - 9:00 P.M., City Center, 1938 South Hampton Road, Glenn Heights, Texas 75154
- Veterans Day Online Tribute, November 4, 2024, 12:00 P.M. Requests to Honor a Veteran for the Veterans Day Tribute Slide Show will be accepted October 21, 2024
- November 1, 2024 - Veterans 5K Run, November 9, 2024, 8:00 A.M., Heritage Park, 400 East Bear Creek Road, Glenn Heights, TX 75154

CONSENT AGENDA

Council Member Travis Bruton requested to remove Consent Agenda Item 1.

2. 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; and authorizing the City Manager to execute the same. (Parviz Pourazizian, Director of Planning & Development Services)
3. Discuss and take action to approve Resolution R-31-24, a Resolution of the City Council of the City of Glenn Heights, Texas, calling for a Public Hearing to be held on November 19, 2024, for the purpose of hearing testimony regarding the adoption of Water and Wastewater Impact Fee Land Use Assumptions and a Capital Improvements Plan in the City of Glenn Heights, Texas. (Parviz Pourazizian, Director of Planning and Development Services)
4. Acknowledge receipt of the September 2024 Financial Reports. (Sherry Roberts, Finance Director)

Council Member Travis Bruton made a motion to approve Consent Agenda Items 2-4. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

1. Discuss and take action to approve Resolution R-29-24, a Resolution of the City Council of the City of Glenn Heights, approving an Interlocal Cooperation Agreement for coordinated health services with Dallas County, Texas on behalf of Dallas County Health and Human Services, to provide public health services to City residents; and authorizing the City Manager to execute the same.

Parviz Pourazizian, Director of Planning & Development Services, answered Council's questions related to services provided.

Council Member Travis Bruton made a motion to approve Consent Agenda Item 1. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

AGENDA

1. Discuss and take action on Ordinance O-15-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Comprehensive Zoning Ordinance, Plan and Zoning Map, as previously amended, by granting Planned Development Zoning from Residential (PD-16B, Ordinance O-734-02) to Planned Development (PD-30) with base zoning of "I" – Industrial to allow for a Data Center and Electrical Substation on a 140.984+/- acre tract of land situated in Abstract 1118 of the John F. Porter Survey, City of Glenn Heights, Dallas County, Texas, located at 1118 Uhl Road, Glenn Heights, Dallas County, Texas. (Second Reading)

Parviz Pourazizian, Director of Planning and Development Services, introduced this item.

Mayor Pro Tem Harry A. Garrett made a motion to approve Ordinance O-15-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Comprehensive Zoning Ordinance, Plan and Zoning Map, as previously amended, by granting Planned Development Zoning from Residential (PD-16B, Ordinance O-734-02) to Planned Development (PD-30) with base zoning of "I" – Industrial to allow for a Data Center and Electrical Substation on a 140.984+/- acre tract of land situated in Abstract 1118 of the John F. Porter Survey, City of Glenn Heights, Dallas County, Texas, located at 1118 Uhl Road, Glenn Heights, Dallas County, Texas. Council Member Laymon Lightfoot II made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Bruton, Lightfoot, and Benford
1 Nay – Hale

Mayor Sonja A. Brown made a motion for the Council to go into Executive Session. Council Member Travis Bruton made the second.

Mayor Sonja A. Brown convened Executive Session at 7:39 P.M.

Council Member Laymon Lightfoot made a motion to reconvene into Open Session. Council Member Cornel Benford made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown reconvened Open Session at 8:09 P.M.

2. Discuss and take action on Resolution R-32-24, a Resolution of the City Council of the City of Glenn Heights, Texas, approving and authorizing the City Manager to execute a Chapter 380 Economic Development Agreement with AMF Mission Critical, LLC.

Parviz Pourazizian, Director of Planning and Development Services, introduced this item.

Council Member Stephanie Hale made a motion to approve Resolution R-32-24, a Resolution of the City Council of the City of Glenn Heights, Texas, approving and authorizing the City Manager to execute a Chapter 380 Economic Development Agreement with AMF Mission Critical, LLC, with the \$1,000,000 donation in the Agreement to be dedicated to park purposes. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Hale, Lightfoot, and Benford
1 Nay – Bruton

3. Discuss and take action on Ordinance O-21-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the Comprehensive Zoning Ordinance, Plan, and Zoning Map of the City of Glenn Heights, Texas, as previously amended, by amending the Planned Development zoning of a 41.167+/- acre tract out of a 199.7+/- acre tract generally located at the Southwest corner of East Bear Creek Road and US Interstate Highway 35 E, in the City of Glenn Heights, Dallas County, Texas, and being more particularly described and depicted in the exhibit "A" hereto; providing for certain tracts within the property to be used for commercial and single-family residential purposes; adopting Development Regulations and a Concept Plan. (Second Reading)

Parviz Pourazizian, Director of Planning and Development Services, introduced this item, and answered Council's questions related to land ownership, land use/ purpose,

noise reduction, set-backs, and next Council actions.

Mayor Pro Tem Harry A. Garrett made a motion to approve Ordinance O-21-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the Comprehensive Zoning Ordinance, Plan, and Zoning Map of the City of Glenn Heights, Texas, as previously amended, by amending the Planned Development zoning of a 41.167+/- acre tract out of a 199.7+/- acre tract generally located at the Southwest corner of East Bear Creek Road and US Interstate Highway 35 E, in the City of Glenn Heights, Dallas County, Texas, and being more particularly described and depicted in the exhibit "A" hereto; providing for certain tracts within the property to be used for commercial and single-family residential purposes; adopting Development Regulations and a Concept Plan. Council Member Stephanie Hale made the second. The motion failed with the following record vote:

VOTE 2 Ayes – Garrett and Lightfoot

5 Nays – Brown, Mosley, Bruton, Hale, and Benford

4. Discuss and take action authorizing issuance of a change order under the City's contract with Level1 Paving LLC, for the Top of Hill Pavement Rehabilitation Project in an amount not to exceed \$1,304,995.64 for the purpose of Rehabilitation of the Roads in the Neighborhood and authorizing the City Manager to sign the change order and all necessary and related documents.

Parviz Pourazizian, Director of Planning and Development Services, introduced this item, and answered Council's questions related to processes/ procedures and amount initially approved.

Mayor Pro Tem Harry A. Garrett made a motion to approve authorizing issuance of a change order under the City's contract with Level1 Paving LLC, for the Top of Hill Pavement Rehabilitation Project in an amount not to exceed \$1,304,995.64 for the purpose of Rehabilitation of the Roads in the Neighborhood and authorizing the City Manager to sign the change order and all necessary and related documents. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

5. Discuss and take action on Resolution R-33-24, a Resolution of the City Council of the City of Glenn Heights, Texas, declaring certain City property surplus and authorizing the City Manager to sell, trade and/or dispose of it in accordance with this resolution and state law.

Clifford Blackwell, City Manager, introduced this item, and answered Council's questions related to types and age of vehicles.

Council Member Travis Bruton made a motion to approve Resolution R-33-24, a Resolution of the City Council of the City of Glenn Heights, Texas, declaring certain City property surplus and authorizing the City Manager to sell, trade and/or dispose of it in accordance with this

resolution and state law. Council Member Cornel Benford made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

6. Discussion regarding a joint Animal Shelter between the City of Glenn Heights and the City of Hutchins, Texas.

Keith Moore, Deputy City Manager, introduced this item and completed a presentation. Mr. Moore and Steve Perry, Chief of Police, City of Hutchins, answered Council's questions related to demolition of the old Police Department Building and possible animal shelter locations.

ADJOURNMENT

Council Member Cornel Benford II made a motion to adjourn. Council Member Stephanie Hale made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown adjourned the meeting at 9:03 P.M.

Sonja A. Brown, Mayor

Attest:

Brandi Brown, City Secretary
Passed and approved on the 17th day of December 2024

[illegible]

**MINUTES OF THE CITY COUNCIL OF
THE CITY OF GLENN HEIGHTS, TEXAS**

NOVEMBER 12, 2024

STATE OF TEXAS *

COUNTIES OF DALLAS AND ELLIS *

CITY OF GLENN HEIGHTS *

On the 12th day of November 2024, the City Council of the City of Glenn Heights, Texas met in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, with the following members present:

CITY COUNCIL:

Sonja A. Brown	*	Mayor
Harry A. Garrett	*	Mayor Pro Tem
Sherron Mosley	*	Council Member, Place 1
Stephanne Hale	*	Council Member, Place 4
Laymon Lightfoot	*	Council Member, Place 5
Cornel Benford II	*	Council Member, Place 6

STAFF:

Clifford Blackwell	*	City Manager
Keith Moore	*	Deputy City Manager
Brandi Brown	*	City Secretary
Barrett Albright	*	Parks and Recreation Superintendent
Kathi Morgan	*	IT Administrator
Parviz Pourazizian	*	Director of Planning and Development Services
Sherry Roberts	*	Finance Director
Karen Thurmond	*	Municipal Court Administrator
Andrew Waits	*	Public Works Superintendent
Nicholas Williams	*	Fire Chief
Chris Womack	*	Interim Chief of Police

CONSULTANT:

David Berman	*	City Attorney's Office
--------------	---	------------------------

CALL TO ORDER

Mayor Sonja A. Brown called the City Council Meeting to order at 7:04 P.M.

INVOCATION

Mayor Pro Tem Harry A. Garrett delivered the Invocation.

PLEDGE OF ALLEGIANCE

Mayor Sonja A. Brown led the assembly in the Pledge of Allegiance.

PUBLIC COMMENT

There were no Public Comments.

PROCLAMATIONS

Mayor Sonja A. Brown read the following Proclamations:

- Recognition of Service, Nick R. Bristow, Glenn Heights Chief of Police
- Texas Municipal Courts Week, November 4-8, 2024
- National Native American Heritage Month - November 2024

EVENTS

Mayor Sonja A. Brown announced the following events:

- Season of Service - Nominate a Neighbor (Thanksgiving Meal Basket) November 11, 2024 - November 22, 2024
- All Abilities Park Grand Opening and Ribbon Cutting Ceremony and Christmas Tree Lighting and Holiday Celebration, December 6, 2024, 6:00 P.M. - 9:00 P.M., Park Site, 1938 S Hampton Road, Glenn Heights, TX 75154
- Season of Service - Nominate a Neighbor (Christmas Meal Basket) - December 9, 2024 - December 20, 2024

CONSENT AGENDA

1. Discuss and take action to approve the City Council Meeting Minutes of the September 10, 2024, Special Called City Council Meeting. (Brandi Brown, City Secretary)
2. Discuss and take action to approve the City Council Meeting Minutes of the September 17, 2024, City Council Meeting. (Brandi Brown, City Secretary)

Mayor Pro Tem Harry A. Garrett made a motion to approve Consent Agenda Items 1 and 2. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Hale, Lightfoot, and Benford

AGENDA

1. Discussion regarding adjustments to water and wastewater rates.

Clifford Blackwell, City Manager, introduced this item and completed a presentation.

Mr. Blackwell answered Council's questions related to past rate adjustments, how long can the City sustain without adjustments, and the past rate study.

DEPARTMENTAL REPORTS

1. Planning & Development Services

Parviz Pourazizian, Director of Planning and Development Services, discussed the below topics and completed a presentation for each. He addressed Council's questions related to battery storage facility locations, and the types of products that would be available at the Market, as well as how food would be prepared, what the operational hours would be, and if traffic at the location had been addressed.

- A. Top of the Hill Easement Acquisition
- B. Battery Storage
- C. Market on South Hampton

2. City Manager's Office

Alyssa McGee, Community Engagement Coordinator, provided an update on the following topics and answered Council's questions related to the City's YouTube Channel.

- A. Monthly Newsletter, Quarterly Newsletter, and Digital/ Video Updates

ADJOURNMENT

Council Member Cornel Benford II made a motion to adjourn. Council Member Laymon Lightfoot made the second. The motion carried with the following record vote:

VOTE 6 Ayes – Brown, Garrett, Mosley, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown adjourned the meeting at 7:42 P.M.

Sonja A. Brown, Mayor

Attest:

Brandi Brown, City Secretary
Passed and approved on the 17th day of December 2024

[illegible]

CITY OF GLENN HEIGHTS NOVEMBER 2024 FINANCIAL SUMMARY



SHERRY ROBERTS
FINANCE DIRECTOR
DECEMBER 17, 2024

Property Tax Comparison



Total Property Tax Budget: \$8,779,380

YTD Actual: \$473,558

YTD Budget Percentage: 5.4%

Sales Tax Comparison



Month of November 2024

Budget: \$115,400 Actual: **\$112,856**

MTD Difference v. Budget -2.2%

(Based on a rolling 3-year average collection)

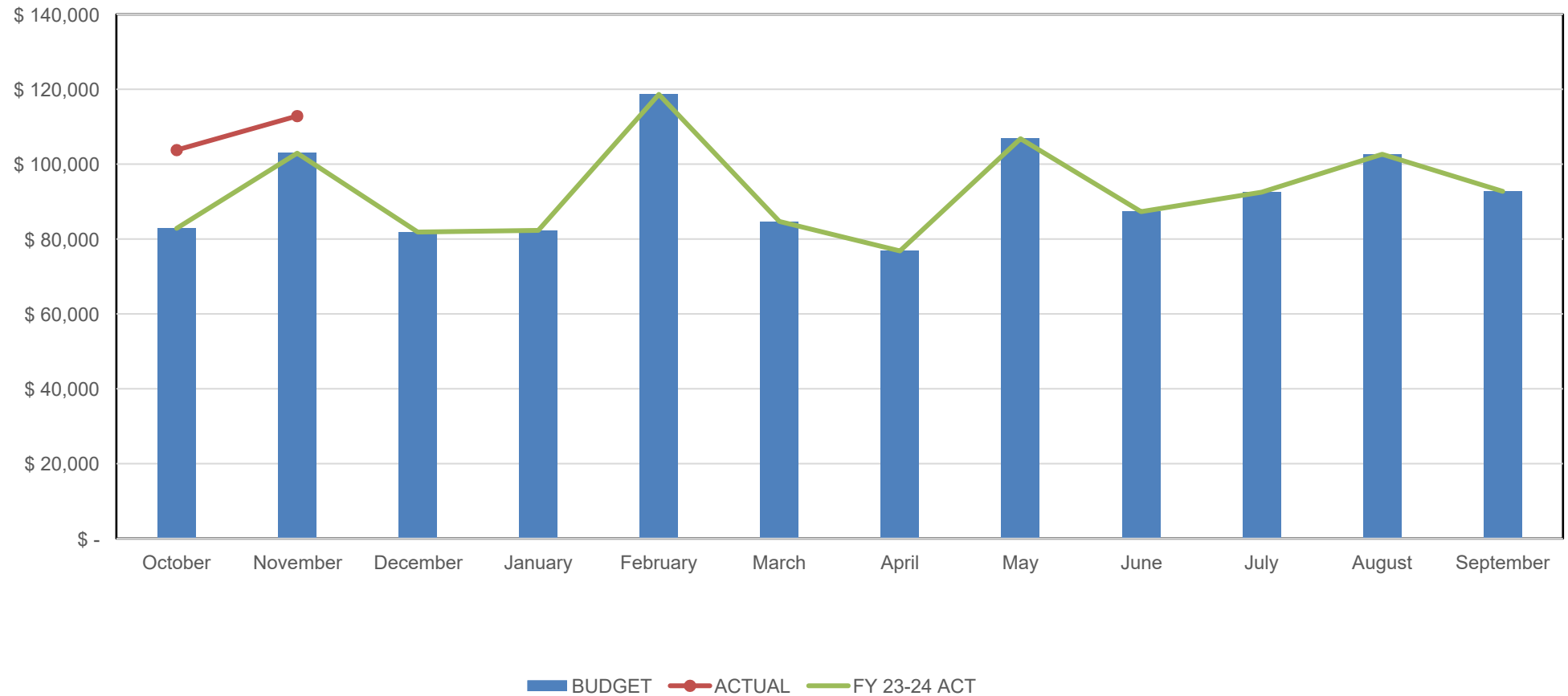
YTD

Budget: \$1,300,000

Actual: **\$216,649**

Budget Actual: **16.7%**

Comparison of Budgeted Sales Tax to Actual



General Fund Revenues



DEPARTMENT	BUDGET	YTD
PROPERTY TAXES	\$ 8,779,380	\$ 473,558
FRANCHISE FEES	630,000	30,726
SALES TAXES	1,300,000	216,649
CHARGE FOR SERVICES (TOWER RENTAL, SANITATION, ETC.)	1,560,430	301,729
PERMITS AND FEES	598,250	157,890
RECREATION	170,700	25,012
GRANTS AND CONTRIBUTIONS	-	-
COURT FINES	247,000	27,978
INTEREST	300,000	117,262
MISCELLANEOUS	90,000	11,400
DONATION FROM GHHFC CO. DEV.	150,000	-
TOTAL REVENUES	\$ 13,825,760	\$ 1,362,204

General Fund Expenditures



DEPARTMENT	BUDGET		YTD
CITY COUNCIL	\$	307,600	\$ 54,201
CITY MANAGER		611,463	82,089
ADMINISTRATION		92,800	6,454
CITY SECRETARY		200,372	55,629
HUMAN RESOURCES		430,350	224,441
INFORMATION TECHNOLOGY		663,766	82,534
COMMUNITY ENGAGEMENT		326,807	41,947
FINANCE		467,050	161,964
MUNICIPAL COURT		224,755	21,707
FIRE		2,930,695	484,203
POLICE		4,008,068	572,802
STREETS		2,513,951	697,283
ECONOMIC DEVELOPMENT		54,650	-
PLANNING		486,202	60,161
PARKS & RECREATION		742,147	66,448
GROUNDS MAINTENANCE		141,398	20,767
TOTAL EXPENDITURES	\$	14,202,074	\$ 2,632,631

General Fund Revenues/Expenditures



Budget YTD: 16.67%

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

YTD Actual: \$1,362,204

Budget Actual: **9.9%**

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

YTD Actual: \$2,632,631

Budget Actual: **18.5%**

General Fund-Fund Balance Summary



General Fund	FY 2024 - 2025		FY 2023 - 2024	
	Budget	Actual/YTD	Budget	Actual/YTD
Beginning Fund Balance	\$8,008,589	\$8,008,589	\$8,541,761	\$8,541,761
Total Revenues	\$13,825,760	\$1,362,204	\$12,829,907	\$953,753
Total Expenditures	(14,202,074)	(2,632,631)	(12,691,556)	(1,504,554)
Total Revenues Over (Under) Exp.	(\$376,315)	(\$1,270,427)	\$138,350	(\$550,801)
Other Financing Sources (Use)	-	-	-	-
Transfer to Other Funds	-	-	-	-
Transfer to Unemployment	-	-	-	-
Transfer to Capital Projects	-	-	-	-
Transfer to Vehicle Replacement Fund	-	-	(303,000)	-
Transfer to Fund 410 Capital	-	-	(679,180)	-
Transfer from GH Dev Co. & HFC	-	-	-	-
Transfer from 911 Wireless Fund	69,000	11,500	69,000	11,500
Transfer from Utility Fund	15,000	2,500	15,000	2,500
Charge for city-wide service	6,000	1,000	6,000	1,000
Transfer from Court Security	20,000	3,333	20,000	-
Transfers from Drainage Fund	15,775	2,629	15,775	2,629
Net Change	(250,540)	(1,249,465)	(718,055)	(533,172)
Ending Unassigned Fund Balance	\$7,758,049	\$6,759,124	\$7,823,706	\$8,008,589
Days in Reserve	199	154	225	319

Water & Sewer Fund Revenues/Expenditures



Budget YTD: 16.67%

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

YTD Actual: \$1,799,685

Budget Actual: 17.5%

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

YTD Actual: \$818,823

Budget Actual: 8.4%

Water & Sewer Fund-Statement of Net Position Summary



Water Sewer Fund	Budget	Actual/YTD
Beginning Net Position	<u>\$2,288,104</u>	<u>\$2,288,104</u>
Total Revenues	\$10,282,200	\$1,799,685
Total Expenditures	<u>(9,779,861)</u>	<u>(818,823)</u>
Total Revenues Over (Under) Exp.	<u>\$502,339</u>	<u>\$980,862</u>
Other Funding Sources (Use)	-	-
Debt Service Bond Payments	<u>(225,170)</u>	<u>-</u>
Net Change	277,169	980,862
Ending Unassigned Net Position	<u>\$2,565,273</u>	<u>\$3,268,966</u>
Days in Reserve	83	241

Drainage Fund Revenues/Expenditures



Budget YTD: 16.67%

Total **Revenues** Budgeted: \$471,420

YTD Actual: \$76,058

Budget Actual: **16.1%**

Total **Expenditures** Budgeted: \$679,414

YTD Actual: \$85,856

Budget Actual: **12.6%**

Drainage Fund - Statement of Net Position Summary



Drainage Fund	Budget	Actual/YTD
Beginning Net Position	<u>\$1,167,314</u>	<u>\$1,167,314</u>
Total Revenues	\$471,420	\$76,058
Total Expenditures	<u>(679,414)</u>	<u>(85,856)</u>
Total Revenues Over (Under) Exp.	<u>(\$207,994)</u>	<u>(\$9,799)</u>
Other Funding Sources (Uses)		
Operating Transfers (Out)	<u>(15,775)</u>	<u>(2,629)</u>
Net Change	<u>(223,769)</u>	<u>(12,428)</u>
Ending Unassigned Net Position	<u><u>\$943,545</u></u>	<u><u>\$1,154,886</u></u>
Days in Reserve	507	807

Other Funds Summary



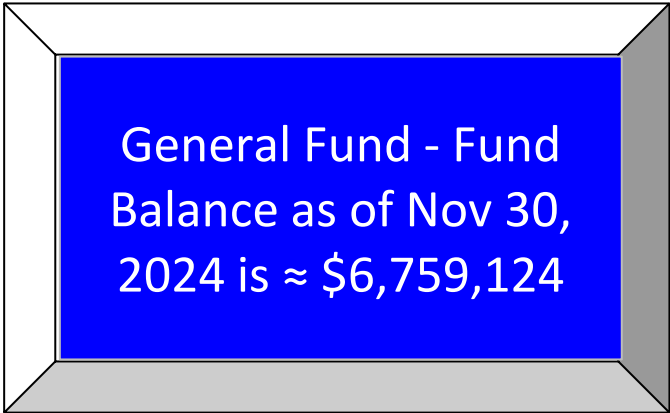
<u>FUND</u>	<u>BUDGET EXPEND</u>	<u>ACTUAL EXPEND</u>	<u>EST. FUND BALANCE</u>
200-COURT TECHNOLOGY	\$ 4,000	\$ -	\$ 20,003
201-COURT SECURITY	\$ 6,750	\$ 3,333	\$ 46,961
205-E911 FUND	\$ 79,000	\$ 11,500	\$ 278,421
215-STREET IMPACT FEES	\$ 900,000	\$ -	\$ 1,731,939
230-PARK FEES	\$ 550,000	\$ -	\$ 1,576,198
250-OPERATING GRANTS FUND	\$ 3,140,836	\$ 1,430	\$ (33,897)
251-ARPA FUND	\$ 2,000,000	\$ -	\$ 1,575,717
403-2016 GO BOND	\$ 4,348,000	\$ 30,144	\$ 3,557,753
406-VEHICLE REPLACEMENT FUND	\$ 164,500	\$ 57,990	\$ 116,123
410-RESERVED FOR CAPITAL PROJECTS	\$ 830,690	\$ 654,485	\$ 1,584,530
515-WATER SEWER IMPACT FUND	\$ 876,450	\$ 827,011	\$ 526,004

November 2024 Financial Summary

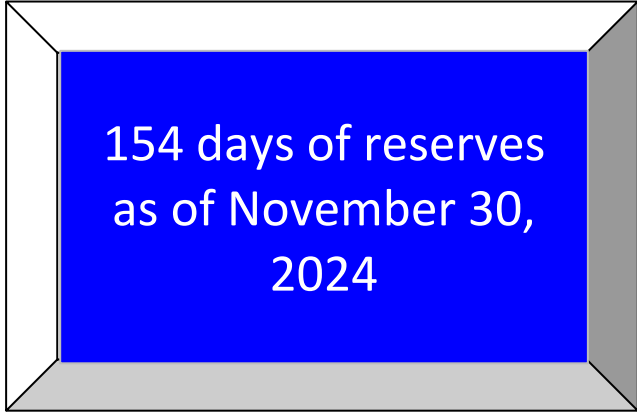


**GENERAL FUND
FOR THE MONTH ENDED NOVEMBER 30, 2024**

**Summary
Revenues & Expenditures - Budget & Actual**

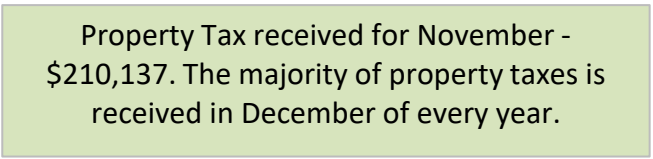


General Fund - Fund
Balance as of Nov 30,
2024 is $\approx$ \$6,759,124



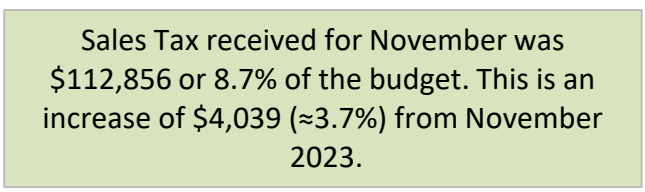
154 days of reserves
as of November 30,
2024

PROPERTY TAX REVENUE



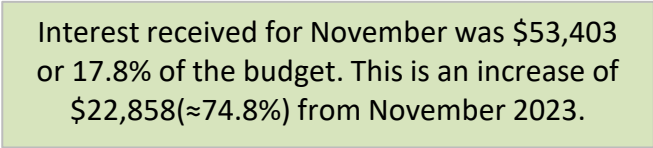
Property Tax received for November -
\$210,137. The majority of property taxes is
received in December of every year.

SALES TAX REVENUE



Sales Tax received for November was
\$112,856 or 8.7% of the budget. This is an
increase of \$4,039 ($\approx$ 3.7%) from November
2023.

INTEREST REVENUE



Interest received for November was \$53,403
or 17.8% of the budget. This is an increase of
\$22,858($\approx$ 74.8%) from November 2023.

SUMMARY OF GENERAL FUND REVENUES 16.67% of FY)

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>TOTAL REVENUES:</u>	\$ 13,825,760	\$ 593,132	\$ 1,362,204	9.9%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>Property Tax :</u>	\$ 8,779,380	\$ 210,137	\$ 473,558	5.4%

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

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>Sales Tax:</u>	\$ 1,300,000	\$ 112,856	\$ 216,649	16.7%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>Grant Revenue</u>	\$ -	\$ -	\$ -	-

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>Franchise Fees:</u>	\$ 630,000	\$ 18,516	\$ 30,726	4.9%

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	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Electric	Oncor pays annually; Hilco pays quarterly	275,000	-	-	0.0%
Telephone	AT&T pays annually; all others quarterly	5,000	20	20	0.4%
Gas	Atmos pays annually in March	140,000	-	-	0.0%
Cable	All pay quarterly	65,000	8,496	8,496	13.1%
Garbage	Pays quarterly on commercial roll offs	25,000	-	2,210	8.8%
Water/WW	Paid monthly	120,000	10,000	20,000	16.7%
TOTAL:		\$ 630,000	\$ 18,516	\$ 30,726	4.9%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Permits & Fees:	\$ 598,250	\$ 27,883	\$ 157,890	26.4%

Permits include Building Permits, garage sale permits, trade, and

	<u>Account #</u>	<u>Name</u>	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
	100-44300-53-00000	Building Permit Fees	275,000	4,504	61,571	22.4%
	100-44301-53-00000	Miscellaneous Permits	30,000	1,808	4,896	16.3%
	100-44302-53-00000	Backflow and Irrigation Permits	20,000	12,721	30,174	150.9%
	100-44305-53-00000	Plan Review	160,000	-	34,446	21.5%
	100-44306-53-00000	Zoning Fees	15,000	1,915	1,965	13.1%
	100-44307-53-00000	Application Fees	-	-	-	0.0%
	100-44308-53-00000	Inspection Fee - Alcohol	-	-	-	0.0%
	100-44315-53-00000	Filing Fees Permit	-	-	-	0.0%
	100-44320-53-00000	Plats	5,000	-	-	0.0%
	100-44325-53-00000	Trade Permits	60,000	1,680	11,013	18.4%
	100-44330-53-00000	License Registration	15,000	600	2,100	14.0%
	100-44332-53-00000	Rental Registration	7,500	665	1,710	22.8%
	100-44335-53-00000	Food Service	10,000	3,920	9,970	99.7%
	100-44345-53-00000	Garage Sale Permits	750	70	245	32.7%
TOTAL:			\$ 598,250	\$ 27,883	158,090	26.4%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Charges for Services:	\$ 1,560,430	\$ 143,439	\$ 301,729	19.3%

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:

	<u>Account #</u>	<u>Name</u>	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
	100-44504-00-00000	Tower Rental	52,630	4,385	6,774	12.9%
	100-44502-30-00000	Ambulance	300,000	30,676	78,029	26.0%
	100-44514-32-00000	Police Reports	2,000	-	-	0.0%
	100-44570-32-00000	Resource Officer	-	-	-	0.0%
	100-44581-32-00000	Animal Services	3,000	-	-	0.0%
	100-48801-32-00000	Seizure Revenue	-	-	-	0.0%
	100-48811-32-00000	Animal Control Donations	-	-	-	0.0%
	100-48824-30-00000	Fire Inspections	2,000	-	-	0.0%
	100-44582-32-00000	Wrecker	800	-	-	0.0%
	100-44500-40-00000	Sanitation	1,200,000	108,378	216,925	18.1%
	TOTAL:		1,560,430	143,439	301,729	19.3%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Court Fines:	\$ 247,000	\$ 13,146	\$ 27,978	11.3%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Miscellaneous	\$ 540,000	\$ 53,903	\$ 128,662	23.8%

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

	<u>Account #</u>	<u>Name</u>	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
	100-44800-00-00000	Interest Revenue	300,000	53,402.65	117,261.59	39.1%
	100-48802-00-00000	Auction Proceeds	90,000	-	-	0.0%
	100-48805-00-00000	Palladium Proceeds	150,000	-	-	0.0%
	100-48814-00-00000	Other (Misc)	-	-	-	0.0%
	100-48825-00-00000	TML Ins Reimbursement	-	500	9,650	0.0%
	100-48806-16-00000	Donations - Community Events	-	-	1,750	0.0%
	TOTAL:		540,000	53,903	128,662	23.8%

			<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Recreation Charges for Services			\$ 170,700	\$ 13,252	\$ 25,012	14.7%
	Account #	Name	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
	100-44512-16-00000	Park Reservations	-	-	-	-
	100-44503-60-00000	Room Rental Fees	64,000	5,942.50	11,667.50	18.2%
	100-44505-60-00000	Gym Rental Fees	10,000	-	-	0.0%
	100-44506-60-00000	Membership Fees	55,000	4,144.61	8,073.32	14.7%
	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	2,365.00	2,847.00	9.5%
	100-44510-60-00000	Athletic Leagues	10,000	-	-	0.0%
	100-44511-60-00000	Programs/ Classes	-	799.75	2,424.67	#DIV/0!
	100-48814-60-00000	Miscellaneous Revenue	-	-	-	-
TOTAL:			170,700	13,252	25,012	14.7%

TOTAL REVENUES \$ 13,825,760 \$ 593,132 \$ 1,362,204 9.9%

	<u>Original Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>TOTAL EXPENDITURES:</u>	\$ 14,202,074	\$ 1,298,325	\$ 2,632,631	18.5%

GENERAL FUND
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FY 2024-2025 WITH PRIOR YEAR COMPARISON
FOR THE MONTH ENDED NOVEMBER 30, 2024

16.67%

	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	OPENGOV GL	Amended Budget	Nov-24	Nov-24	% Budget	Nov-24	% Budget	Original Budget	Amended Budget	M-T-D Nov-23	Y-T-D Nov-23	Y-T-D % Budget
Revenues:													
Property Tax	8,779,380			210,137	473,558	5.4%	1,463,230	16.7%	8,215,757	8,215,757	184,581	302,991	3.7%
Franchise Fees	630,000			18,516	30,726	4.9%	105,000	16.7%	596,500	596,500	16,429	26,429	4.4%
Sales Tax	1,300,000			112,856	216,649	16.7%	216,667	16.7%	965,000	965,000	108,817	205,010	21.2%
Charges for Service	1,560,430			143,439	301,729	19.3%	260,072	16.7%	1,502,000	1,502,000	132,305	206,436	13.7%
Interest	300,000			53,403	117,262	39.1%	50,000	16.7%	150,000	150,000	30,545	62,160	41.4%
Miscellaneous	90,000			500	11,400	12.7%	15,000	16.7%	20,000	20,000	-	1,104	5.5%
Court Fines	247,000			13,146	27,978	11.3%	41,167	16.7%	247,000	247,000	16,990	39,996	16.2%
Permits & Fees	598,250			27,883	157,890	26.4%	99,708	16.7%	758,650	758,650	45,788	96,448	12.7%
Recreation	170,700			13,252	25,012	14.7%	28,450	16.7%	154,800	154,800	6,217	13,180	8.5%
Grants & Contributions	-			-	-	0.0%	-	-	-	-	-	-	0.0%
Donation (GHHFC Co. Dev.)	150,000			-	-	0.0%	25,000	16.7%	220,000	220,000	-	-	0.0%
Total Revenues	\$ 13,825,760		\$ -	\$ 593,132	\$ 1,362,204	9.9%	\$ 2,304,293	16.7%	\$ 12,829,707	12,829,707	541,672	953,753	7.4%
Expenditures:													
01 - City Council	\$ 307,600	\$ 307,600		13,881	54,201	17.6%	51,267	16.7%	\$ 286,250	\$ 286,250	2,303	4,676	1.6%
10 - City Manager	611,463	611,463		39,506	82,089	13.4%	101,911	16.7%	585,927	585,927	40,268	73,446	12.5%
11 - Administration	92,800	92,800		2,482	6,454	7.0%	15,467	16.7%	72,800	72,800	2,698	15,145	100.9%
12 - City Secretary	200,372	200,372		10,293	55,629	27.8%	33,395	16.7%	242,074	242,074	19,209	28,825	11.9%
13 - Human Resources	430,350	430,350		17,327	224,441	52.2%	71,725	16.7%	333,487	333,487	13,339	31,325	9.4%
14 - IT	663,766	663,766		32,689	82,534	12.4%	110,628	16.7%	525,749	525,749	31,064	52,958	10.1%
16 - Community Engagement	326,807	326,807		32,892	41,947	12.8%	54,468	16.7%	319,482	319,482	6,453	17,511	5.5%
20 - Finance	467,050	467,050		17,861	161,964	34.7%	77,842	16.7%	431,929	431,929	133,377	150,723	34.9%
21 - Municipal Court	224,755	224,755		12,004	21,707	9.7%	37,459	16.7%	160,014	160,014	13,932	19,040	11.9%
30 - Fire	2,930,695	2,930,695		191,544	484,203	16.5%	488,449	16.7%	2,650,927	2,650,927	156,478	389,117	14.7%
32 - Police	4,008,068	4,008,068		229,365	572,802	14.3%	668,011	16.7%	3,568,570	3,568,570	221,795	466,107	13.1%
40 - Streets	2,513,951	2,513,951		630,647	697,283	27.7%	418,992	16.7%	2,311,401	2,311,401	54,248	84,153	3.6%
52 - Economic Development	54,650	54,650		-	-	0.0%	9,108	16.7%	36,950	36,950	705	2,397	6.5%
53 - Planning	486,202	486,202		26,625	60,161	12.4%	81,034	16.7%	430,265	430,265	22,745	66,212	15.4%
60 - Parks and Recreation	742,147	742,147		30,373	66,448	9.0%	123,691	16.7%	523,325	523,325	28,226	60,212	11.5%
62 - Grounds Maintenance	141,398	141,398		10,837	20,767	14.7%	23,566	16.7%	212,406	212,406	16,326	42,709	20.1%
Total Expenditures	\$ 14,202,074	\$ 14,202,074	\$ -	\$ 1,298,325	\$ 2,632,631	18.5%	\$ 2,367,012	16.7%	\$ 12,691,556	\$ 12,691,556	\$ 763,167	#####	11.9%
Total Revenues Over (Under) Exp	\$ (376,315)		\$ -	\$ (705,193)	\$(1,270,427)		\$ (62,719)		\$ 138,152	\$ 138,152	\$ (221,495)	\$ (550,801)	

	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	OPENGOV GL	Amended Budget	Nov-24	Nov-24	% Budget	Nov-24	% Budget	Original Budget	Amended Budget	M-T-D Nov-23	Y-T-D Nov-23	Y-T-D % Budget
Other Financing Sources (Uses):													
Insurance proceeds													
Non-cash Transactions:													
Capital lease proceeds													
Capital expenditures													
Transfers In (Out):													
Charge for Service (Mgt)	15,000		-	1,250	2,500	16.7%	2,500	16.7%	15,000	15,000	1,250	2,500	16.7%
Charge for Service (City Wide)	6,000		-	500	1,000	16.7%	1,000	16.7%	6,000	6,000	500	1,000	16.7%
Transfer from Fund 205-911 Wireless	69,000		-	5,750	11,500	16.7%	11,500	16.7%	69,000	69,000	5,750	11,500	16.7%
Transfer from/(to) Court Security	20,000		-	1,667	3,333	16.7%	3,333	16.7%	20,000	20,000	-	-	0.0%
Transfer from Drainage Fund	15,775		-	1,315	2,629	16.7%	2,629	16.7%	15,775	15,775	1,315	2,629	16.7%
Transfer to Fund 410 Capital Project Fund	-		-	-	-	-	-	-	(679,180)	(679,180)	-	-	0.0%
Transfer to Vehicle Replacement Fund	-		-	-	-	-	-	-	(303,000)	(303,000)	-	-	0.0%
Net Change in Fund Balance	\$ (250,539)		\$ -	\$ (694,712)	\$ (1,249,465)		\$ 20,962		\$ (718,253)	\$ (718,254)	\$ (212,681)	\$ (533,172)	
Total Unassigned Fund Balance - BOY	8,008,589			8,008,589	8,008,589				8,541,761	8,541,761	8,541,761	8,541,761	
Total Fund Balance - EOY	\$ 7,758,050		\$ -	7,313,878	\$ 6,759,124				\$ 7,823,508	\$ 7,823,508	\$ 8,329,080	#####	
Less: Commitments for Specific Use	-		-	-	-								
Less: Assigned for Specific Use	-		-	-	-				-				
Ending Fund Balance - Unassigned	\$ 7,758,050		\$ -	\$ 7,313,878	\$ 6,759,124				7,823,508	7,823,508	8,329,080	8,008,589	
AVERAGE DAILY EXPENDITURES	38,910		-		43,877				34,771	34,771		25,076	
Number of Days In Reserve	199				154				225			319	

**WATER AND SEWER FUND
FOR THE MONTH ENDED NOVEMBER 30, 2024**

**Summary
Revenues & Expenditures - Budget & Actual**

Water Fund Fund
Balance as of Nov 30,
2024 is ≈\$3,268,965

241 days of reserves
as of November 30,
2024

WATER REVENUE

Water sales for November was \$360,345 or 7.6% of the budget. This is an decrease of

SEWER REVENUE

Sewer sales for November was \$429,767 or 8.4% of the budget. This is an decrease of \$63,213 (≈12.8%) from November 2023.

SUMMARY OF WATER & SEWER FUND REVENUES (16.67% of FY)

	<u>Original Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
<u>TOTAL REVENUES:</u>	\$ 10,282,200	\$ -	\$ 846,860	\$ 1,799,685	17.5%

Water and Sewer sales

	<u>Original Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Water Sales	\$ 4,750,000		\$ 360,345	\$ 787,497	16.6%

	<u>Original Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Sewer Sales	\$ 5,120,000	\$ -	\$ 429,767	\$ 881,550	17.2%

	<u>Original Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Other Fees	\$ 370,000	\$ -	\$ 29,148	\$ 79,285	21.4%

	<u>Original Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Interest	\$ 40,000	\$ -	\$ 26,078	\$ 47,711	119.3%

	<u>Original Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget %</u>
Miscellaneous Income	\$ 2,200	\$ -	\$ 1,523	\$ 3,641	165.5%

SUMMARY OF WATER & SEWER FUND EXPENDITURES

	<u>Budget</u>	<u>AMENDED</u>	<u>MTD Actual</u>	<u>Actual</u>	<u>Budget %</u>
<u>TOTAL EXPENDITURES:</u>	\$ 9,779,861	\$ -	\$ 178,808	\$ 818,823	8.4%

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

FOR THE MONTH ENDED NOVEMBER 30, 2024
16.67%

	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		
	Original Budget	Amended Budget						Original Budget	Amended Budget	M-T-D Nov-23	Y-T-D Nov-23	Y-T-D % Budget
			Nov-24	Nov-24	% Budget	Nov-24	% Budget					
Revenues:												
Water Sales	4,750,000		360,345	787,497	16.6%	791,667	16.7%	4,764,520	\$ 4,764,520	393,929	597,261	12.54%
Sewer Sales	5,120,000		429,767	881,550	17.2%	853,333	16.7%	4,601,540	4,601,540	492,980	687,053	14.93%
Late Charges	300,000		29,498	61,071	20.4%	50,000	16.7%	145,000	145,000	-	-	0.00%
Reconnection Fees	30,000		(350)	13,825	46.1%	5,000	16.7%	30,000	30,000	-	-	0.00%
Water Meters	35,000		-	4,389	12.5%	5,833	16.7%	65,000	65,000	-	3,762	5.79%
Tap Fees	5,000		-	-	0.0%	833	16.7%	5,000	5,000	-	-	0.00%
Interest Earnings	40,000		26,078	47,711	119.3%	6,667	16.7%	7,500	7,500	2,789	6,966	92.88%
Tampering Fees	-		-	-	0.0%	-	0.0%	-	-	-	-	-
Miscellaneous	2,200		1,523	3,641	165.5%	367	16.7%	2,200	2,200	290	420	19.09%
Total Revenues	\$ 10,282,200	\$ -	\$ 846,860	\$ 1,799,685	17.5%	\$ 1,713,700	16.7%	\$ 9,620,760	\$ 9,620,760	\$ 889,988	\$ 1,295,462	13.47%
Expenditures:												
Trasfer to GF (MGT)	-		1,250	2,500	-	2,500	-	15,000	15,000	1,250	2,500	16.67%
Transfer to GF (City Wide)	-		500	1,000	-	1,000	-	6,000	6,000	500	1,000	16.67%
Utility Administration	504,417		40,849	82,393	16.3%	84,070	16.7%	442,162	442,162	41,419	65,266	14.76%
Water Operations	3,045,433		108,100	254,370	8.4%	507,572	16.7%	2,790,867	2,790,867	38,696	167,631	6.01%
Wastewater Operations	5,969,742		28,039	463,004	7.8%	994,957	16.7%	5,922,232	5,922,232	573,726	581,551	9.82%
Meter Services	260,269		70	15,556	6.0%	43,378	16.7%	94,879	94,879	11,742	15,985	16.85%
Total Expenditures	\$ 9,779,861	\$ -	\$ 178,808	\$ 818,823	8.4%	\$ 1,629,977	16.7%	\$ 9,271,140	\$ 9,271,140	\$ 667,333	\$ 833,933	8.99%
Total Revenues Over (Under) Exp	\$ 502,339	\$ -	\$ 668,052	\$ 980,861		\$ 83,723		\$ 349,620	\$ 349,620	\$ 222,655	\$ 461,529	
Other Funding Sources (Uses):												
Loan Principal (Smart meters)	(168,470)	-	-	-			0.0%	(164,437)	(164,437)	-	-	0.00%
Loan Interest (Smart meters)	(56,700)	-	-	-			0.0%	(60,723)	(60,723)	-	-	0.00%
Net Change in Fund Balance	\$ 277,169	\$ -	\$ 668,052	\$ 980,861				\$ 124,460	\$ 124,460	\$ 222,655	\$ 461,529	
Total Unrestricted Fund Balance - BO	2,288,104		2,288,104	2,288,104				1,826,575	1,826,575	1,826,575	1,826,575	
Total Fund Balance - EOY	\$ 5,602,225	\$ -	\$ 6,270,278	\$ 6,583,086		\$ -		\$ 5,140,696	\$ 5,140,696	\$ 5,363,351	\$ 5,602,225	
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	\$ -	\$ 2,956,157	\$ 3,268,965		\$ -		\$ 1,826,575	\$ 1,826,575	\$ 2,049,230	\$ 2,288,104	\$ -
AVERAGE DAILY EXPENDITURES	27,411	-		13,589				26,017	26,017		27,798	
Number of Days In Reserve	83			241				70			82	

**DRAINAGE FUND
FOR THE MONTH ENDED NOVEMBER 30, 2024**

**Summary
Revenues & Expenditures - Budget & Actual**

Drainage Fund
Balance as of
November 30, 2024 is
≈\$1,154,887

807 days of reserves
as of November 30,
2024

DRAINAGE FEE REVENUE

Drainage Fees November: \$31,904 or 6.8% of the budget. This is an decrease of \$2,807 (≈8.1%) from November 2023.

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 (16.67% of FY)

	Budget	AMENDED	Actual	Budget %
<u>TOTAL REVENUES:</u>	\$ 471,420	\$ -	\$ 76,058	16.1%

	Budget	AMENDED	Actual	Budget %
<u>TOTAL EXPENDITURES:</u>	\$ 679,414	\$ -	\$ 85,856	12.6%

DRAINAGE FUND
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FY 2024-25 WITH PRIOR YEAR COMPARISON
FOR THE MONTH ENDED NOVEMBER 30, 2024

16.67%

	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						Original Budget	Amended Budget	M-T-D Nov-23	Y-T-D Nov-23	Y-T-D % Budget
			Nov-24	Nov-24	% Budget	Nov-24	% Budget					
Revenues:												
Drainage Fees - Residential	\$ 426,420		29,304	58,753	13.8%	71,070	16.7%	426,420	426,420	32,003	44,783	10.5%
Drainage Fees - Commercial	41,000		2,600	5,200	12.7%	6,833	16.7%	41,000	41,000	2,708	3,790	9.2%
Interest	4,000		5,843	12,105	302.6%	667	16.7%	4,000	4,000	2,215	-	0.0%
Misc Revenue	-		-	-	-	-	-	-	-	-	4,445	-
Total Revenues	\$ 471,420	\$ -	\$ 37,747	\$ 76,058	16.1%	\$ 78,570	16.7%	\$ 471,420	\$ 471,420	\$ 36,926	\$ 53,018	11.2%
Expenditures:												
Stormwater Operations	409,414		68,022	85,856	21.0%	68,236	16.7%	372,873	\$ 372,873	14,600	23,821	6.4%
Receivables Adjustments	-		-	-	0.0%	-	-	-	-	-	-	-
Top of the Hills Drainage Project CIP	250,000		-	-	0.0%	41,667	16.7%	350,000	\$ 350,000	-	-	0.0%
Kingston Meadows Drainage Project	10,000		-	-	0.0%	1,667	16.7%	10,000	10,000.00	-	-	0.0%
Gateway Drainage Project	10,000		-	-	0.0%	1,667	16.7%	5,000	5,000.00	-	-	0.0%
Total Expenditures	\$ 679,414	\$ -	\$ 68,022	\$ 85,856	12.6%	\$ 109,902	16.2%	\$ 737,873	\$ 737,873	\$ 14,600	\$ 23,821	3.2%
Total Revenues Over (Under) Exp	\$ (207,994)	\$ -	\$ (30,275)	\$ (9,798)		\$ (31,332)		\$ (266,453)	\$ (266,453)	\$ 22,326	\$ 29,197	
Other Financing Sources (Uses):												
Operating Transfer to General Fund	(15,775)		(1,315)	(2,629)	16.7%	1,315	8.3%	(300,000)	(300,000)	(1,315)	(2,629)	0.9%
Capital Projects Fund - City Commitm	-	-	-	-		-		-	-	-	-	
Net Change in Fund Balance	\$ (223,769)	\$ -	\$ (31,590)	\$ (12,427)				\$ (566,453)	\$ (566,453)	\$ 21,011	\$ 26,568	
Total Unrestricted Fund Balance - BOY	\$ 1,167,314	\$ 1,167,314	\$ 1,167,314	\$ 1,167,314				\$ 1,140,746	\$ 1,140,746	\$ 1,140,746	\$ 1,140,746	
Total Fund Balance - EOY	\$ 943,545	\$ 1,167,314	\$ 1,135,724	\$ 1,154,887		\$ -		\$ 574,293	\$ 574,293	\$ 1,161,757	\$ 1,167,314	
Less: Commitments for Specific Use	-	-		-		-		-	-	-	-	
Ending Fund Balance - Unrestricted	\$ 943,545	\$ 1,167,314	\$ 1,135,724	\$ 1,154,887		\$ -		\$ 574,293	\$ 574,293	\$ 1,161,757	\$ 1,167,314	
AVERAGE DAILY EXPENDITURES	\$ 1,861		\$ 1,431					\$ 2,022		\$ 397		
Number of Days In Reserve	507			807				284			2,940	

OTHER FUNDS
FOR THE MONTH ENDED NOVEMBER 30, 2024

Summary
Revenues & Expenditures - Budget & Actual

SUMMARY OF OTHER FUNDS (16.67% of FY)

<u>300 - DEBT SERVICE FUND</u>					
		Budget	AMENDED	Actual	Budget %
<u>TOTAL REVENUES:</u>		\$ 1,413,320	\$ -	\$ 79,619	5.6%
		Budget	AMENDED	Actual	Budget %
<u>TOTAL EXPENDITURES:</u>		\$ 1,400,870	\$ -	\$ 98,760	7.0%
<u>205 - E911 FUND</u>					
		Budget	AMENDED	Actual	Budget %
<u>TOTAL REVENUES:</u>		\$ 80,500	\$ -	\$ 117,513	146.0%
		Budget	AMENDED	Actual	Budget %
<u>TOTAL EXPENDITURES:</u>		\$ 79,000	\$ -	\$ 11,500	14.56%
<u>406 - VEHICLE REPLACEMENT FUND</u>					
		BUDGET	AMENDED	Actual	Budget %
<u>TOTAL REVENUES:</u>		\$ -	\$ -	\$ 1,550	#DIV/0!
		BUDGET	AMENDED	Actual	Budget %
<u>TOTAL EXPENDITURES:</u>		\$ 303,000	\$ -	\$ 57,990	19.1%
<u>515 - WATER SEWER IMPACT FUND</u>					
		BUDGET	AMENDED	Actual	Budget %
<u>TOTAL REVENUES:</u>		\$ -	\$ -	\$ 2,626	#DIV/0!
		BUDGET	AMENDED	Actual	Budget %
<u>TOTAL EXPENDITURES:</u>		\$ 876,450	\$ -	\$ 827,011	94.4%

OTHER FUNDS: FINANCIAL SUMMARY
REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE MONTH ENDED NOVEMBER 30, 2024

		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	\$ 79,619	6%	\$ 98,760	7%	\$ (19,141)	-153.7%	\$ 145,557	\$ 126,416
SPECIAL REVENUE FUNDS														
200	Court Technology Fund	\$ 4,600	\$ 4,000	\$ 600	\$ 19,414	\$ 20,014	\$ 589	13%	\$ -	0%	\$ 589	98.2%	\$ 19,414	\$ 20,003
201	Court Security Fund	6,750	6,750	-	48,947	48,947	1,348	20%	3,333	49%	(1,986)	0.0%	48,947	46,961
205	E911 Fund	80,500	79,000	1,500	172,408	173,908	117,513	146%	11,500	15%	106,013	7067.6%	172,408	278,421
213	Federal Seizure Fund	-	-	-	3,347	3,347	27	0%	-	0%	27	0.0%	3,347	3,374
214	State Seizure Fund	-	-	-	8,846	8,846	76	0%	-	0%	76	0.0%	8,846	8,922
250	Operating Grants Fund	2,626,836	3,140,836	(514,000)	(48,605)	(562,605)	16,138	1%	1,430	0%	14,708	-2.9%	(48,605)	(33,897)
251	ARPA Fund	2,000,000	2,000,000	-	1,575,293	1,575,293	424	0%	-	0%	424	0.0%	1,575,293	1,575,717
		\$ 4,718,686	\$ 5,230,586	\$ (511,900)	\$ 1,779,650	\$ 1,267,750	\$ 136,115		\$ 16,263		\$ 119,851		\$ 1,779,650	\$ 1,899,501
CAPITAL PROJECTS FUND														
215	Street Impact Fees (restri)	\$ 600,000	\$ 900,000	\$ (300,000)	\$ 1,731,103	\$ 1,431,103	\$ 836	0%	\$ -	0%	\$ 836	-0.3%	\$ 1,731,103	\$ 1,731,939
230	Park Fees	-	550,000	(550,000)	1,561,919	1,011,919	14,279	-	-	0%	14,279	-2.6%	1,561,919	1,576,198
403	2016 GO Bonds	1,348,000	4,348,000	(3,000,000)	3,560,824	560,824	27,073	2%	30,144	1%	(3,071)	0.1%	3,560,824	3,557,753
406	Vehicle Replacement Fund	-	164,500	(164,500)	172,563	8,063	1,550	-	57,990	35%	(56,440)	34.3%	172,563	116,123
410	Reserved for Capital Projects	374,947	830,690	(455,743)	2,237,710	1,781,967	1,305	0%	654,485	79%	(653,180)	143.3%	2,237,710	1,584,530
515-1&2	Water Sewer Impact Fund	-	876,450	(876,450)	1,350,389	473,939	2,626	-	827,011	94%	(824,385)	94.1%	1,350,389	526,004
		\$ 2,322,947	\$ 7,669,640	\$ (5,346,693)	\$ 10,643,434	\$ 5,296,741	\$ 47,669		\$ 1,569,630		\$ (1,521,961)		\$ 10,643,434	\$ 9,121,473

ACCOUNTS PAYABLE LIST
INVOICES PAID - SEPTEMBER 2024

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
3526	CONSOR ENGINEERS, LLC	5248517TX.00-1	9/11/24	515-55003-41-PUMP1	CAP EXP - PUMP STATION IMP	3,450.00	133264	11/1/24
					TOTAL FOR CHECK #133264	3,450.00		
4127	LEVEL ONE PAVING, INC.	PAYREQ#2	10/24/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	346,042.84	133265	11/1/24
					TOTAL FOR CHECK #133265	346,042.84		
4092	ADT SECURITY SECURITY SERVICES	1024-403157759	10/24/24	100-53308-14-00000	TELECOMMUNICATIONS	59.39	133266	11/1/24
					TOTAL FOR CHECK #133266	59.39		
100026	Atwood Distributing	2148 62	10/23/24	100-51300-40-00000	UNIFORM & CLOTHING	239.95	133267	11/1/24
					TOTAL FOR CHECK #133267	239.95		
1715	AT&T MOBILITY	20241025	10/25/24	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	1,305.10	133268	11/1/24
1715	AT&T MOBILITY	20241025	10/25/24	100-53329-01-00000	CITY COUNCIL CELL PHONES	243.66	133268	11/1/24
1715	AT&T MOBILITY	20241025	10/25/24	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	2,023.05	133268	11/1/24
1715	AT&T MOBILITY	20241025	10/25/24	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	1,115.86	133268	11/1/24
					TOTAL FOR CHECK #133268	4,687.67		
1769	BRITTON METER REPAIR	12486	10/29/24	500-53204-41-00000	R&M WATER SYSTEM	140.00	133269	11/1/24
					TOTAL FOR CHECK #133269	140.00		
100202	CXC Solutions	CXC365	10/29/24	100-53013-13-00000	OTHER PROFESSIONAL SERVICES	3,850.00	133270	11/1/24
					TOTAL FOR CHECK #133270	3,850.00		
4130	DAHILL OFFICE TECHNOLOGY CORPO	6341081	10/12/24	100-53050-14-00000	OPERATING LEASES-COPIERS	89.00	133271	11/1/24
					TOTAL FOR CHECK #133271	89.00		
1845	DALLAS COUNTY PUBLIC WORKS	105-2530-48120	10/1/24	100-53218-40-00000	R&M SIGNS & MARKINGS	1,462.00	133272	11/1/24
					TOTAL FOR CHECK #133272	1,462.00		
100111	FERGUSON US HOLDINGS, INC	1533101	10/18/24	500-51333-43-00000	NEW WATER METER PURCHASES	1,707.00	133273	11/1/24
100111	FERGUSON US HOLDINGS, INC	1533097	10/18/24	500-51333-43-00000	NEW WATER METER PURCHASES	3,983.00	133273	11/1/24
					TOTAL FOR CHECK #133273	5,690.00		
4258	H2O ANALYTICS CORPORATION	CGH-3	10/1/24	500-53022-43-00000	ANNUAL SOFTWARE MAINTENANCE	9,771.00	133274	11/1/24
					TOTAL FOR CHECK #133274	9,771.00		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4102	INSIGHT PUBLIC SECTOR	1101218642	10/31/24	100-53325-14-00000	SOFTWARE LICENSING	2,874.86	133275	11/1/24
					TOTAL FOR CHECK #133275	2,874.86		
1649	KEITH'S ACE HARDWARE	155497	10/23/24	500-53331-41-00000	OPERATING EXPENSES	65.97	133276	11/1/24
1649	KEITH'S ACE HARDWARE	155497	10/23/24	100-53200-40-00000	R & M STRUCTURES	42.54	133276	11/1/24
1649	KEITH'S ACE HARDWARE	155513	10/24/24	100-53200-40-00000	R & M STRUCTURES	24.00	133276	11/1/24
1649	KEITH'S ACE HARDWARE	155422A	10/17/24	500-53204-41-00000	R&M WATER SYSTEM	0.01	133276	11/1/24
					TOTAL FOR CHECK #133276	132.52		
2185	MASSEY'S TIRES & WHEELS	3071-8	10/26/24	100-53202-32-00000	R & M AUTO/TRUCK	20.00	133277	11/1/24
2185	MASSEY'S TIRES & WHEELS	3071-4 102524	10/25/24	100-53202-32-00000	R & M AUTO/TRUCK	20.00	133277	11/1/24
					TOTAL FOR CHECK #133277	40.00		
2862	METRO FIRE APPARATUS SPECIALIS	INV0321246 B	10/11/24	100-53202-30-00000	R & M AUTO/TRUCK	137.26	133278	11/1/24
					TOTAL FOR CHECK #133278	137.26		
3146	MOTOROLA SOLUTIONS INC.	32873	10/7/24	100-53752-30-00000	LEASE PRINCIPAL	69,263.00	133279	11/1/24
3146	MOTOROLA SOLUTIONS INC.	32873	10/7/24	100-53715-30-00000	INTEREST EXPENSE	23,395.12	133279	11/1/24
					TOTAL FOR CHECK #133279	92,658.12		
2227	NATIONAL ALL PRO QUICK LUBE	00001-137194	10/26/24	100-53202-32-00000	R & M AUTO/TRUCK	51.45	133280	11/1/24
2227	NATIONAL ALL PRO QUICK LUBE	137163	10/25/24	500-53202-42-00000	R & M AUTO/TRUCK	95.95	133280	11/1/24
					TOTAL FOR CHECK #133280	147.40		
2251	O'REILLY AUTOMOTIVE, INC.	0868-204088	10/23/24	100-53200-40-00000	R & M STRUCTURES	51.23	133282	11/1/24
2251	O'REILLY AUTOMOTIVE, INC.	0868-204088	10/23/24	550-53206-46-00000	R & M HEAVY EQUIPMENT	21.99	133282	11/1/24
					TOTAL FOR CHECK #133282	73.22		
100116	PJB SURVEYING, LLC	1024-14	10/30/24	500-53003-41-00000	ENGINEERING SERVICES	3,000.00	133283	11/1/24
					TOTAL FOR CHECK #133283	3,000.00		
100195	Robert Half	64209956	10/24/24	100-53014-20-00000	TEMP CONTRACT LABOR	3,050.00	133284	11/1/24
					TOTAL FOR CHECK #133284	3,050.00		
100195	Robert Half	64240741	10/31/24	100-53014-20-00000	TEMP CONTRACT LABOR	3,050.00	133285	11/1/24
					TOTAL FOR CHECK #133285	3,050.00		
3967	SHIPMAN TIRE & AUTO SERVICE	INV066913	10/29/24	100-53202-32-00000	R & M AUTO/TRUCK	182.50	133286	11/1/24
					TOTAL FOR CHECK #133286	182.50		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
1	Meagan Cooper	112425 MC	11/1/24	100-22145-00-00000	INSTRUCTOR PAYABLE	65.00	133287	11/1/24
					TOTAL FOR CHECK #133287	65.00		
1	Shanell Lightfoot	110124	11/1/24	100-22145-00-00000	INSTRUCTOR PAYABLE	201.11	133288	11/1/24
					TOTAL FOR CHECK #133288	201.11		
1	Stacey Rasheed	110124 SR	11/1/24	100-22145-00-00000	INSTRUCTOR PAYABLE	248.30	133289	11/1/24
					TOTAL FOR CHECK #133289	248.30		
1	Stephanie Campbell	110125	11/1/24	100-22145-00-00000	INSTRUCTOR PAYABLE	19.50	133290	11/1/24
					TOTAL FOR CHECK #133290	19.50		
100066	WILLIAMS, MARCHELLE FOLSON	110124 MW	11/1/24	100-22145-00-00000	INSTRUCTOR PAYABLE	79.30	133291	11/1/24
					TOTAL FOR CHECK #133291	79.30		
100182	MITCHELL, VALLERY	110124 VM	11/1/24	100-22145-00-00000	INSTRUCTOR PAYABLE	78.00	133292	11/1/24
					TOTAL FOR CHECK #133292	78.00		
1715	AT&T MOBILITY	20240925	9/25/24	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	604.62	133293	11/1/24
1715	AT&T MOBILITY	20240925	9/25/24	100-53329-01-00000	CITY COUNCIL CELL PHONES	243.54	133293	11/1/24
1715	AT&T MOBILITY	20240925	9/25/24	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	2,011.05	133293	11/1/24
1715	AT&T MOBILITY	20240925	9/25/24	100-53300-14-00000	CELL PHONES & WIRELESS CARDS	1,115.35	133293	11/1/24
					TOTAL FOR CHECK #133293	3,974.56		
2237	NORTH CENTRAL TEXAS COUNCIL	INV-0000069570	9/23/24	100-53334-30-00000	DUES, SUBSCRIPTIONS, & PUB	3,000.00	133294	11/1/24
					TOTAL FOR CHECK #133294	3,000.00		
3284	PATILLO, BROWN & HILL, L.L.P.	491276	9/19/24	100-53001-01-00000	AUDITING	16,700.00	133295	11/1/24
					TOTAL FOR CHECK #133295	16,700.00		
3942	ROSS GANNAWAY, PLLC	5337	9/30/24	100-53013-11-00000	OTHER PROFESSIONAL SERVICES	884.50	133296	11/1/24
					TOTAL FOR CHECK #133296	884.50		
3967	SHIPMAN TIRE & AUTO SERVICE	INV066420	9/30/24	100-53202-32-00000	R & M AUTO/TRUCK	182.50	133297	11/1/24
					TOTAL FOR CHECK #133297	182.50		
4064	WEST NORTH TEXAS INSPECTION SE	23988-B	7/18/24	100-53047-53-00000	INSPECTIONS	4,400.00	133298	11/1/24
					TOTAL FOR CHECK #133298	4,400.00		
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/10/24	100-51078-30-00000	INSURANCE	537.72	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/10/24	100-51078-32-00000	INSURANCE	806.58	133299	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/10/24	100-51078-40-00000	INSURANCE	268.86	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/10/24	500-51078-41-00000	INSURANCE	268.86	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/10/24	500-51078-42-00000	INSURANCE	268.86	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/10/24	550-51078-46-00000	INSURANCE	268.86	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.37202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	153.12	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.37202E+14	10/10/24	100-51078-40-00000	INSURANCE	435.43	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	92.96	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	100-51078-10-00000	INSURANCE	504.44	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	100-51078-14-00000	INSURANCE	504.44	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	100-51078-30-00000	INSURANCE	504.44	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	100-51078-32-00000	INSURANCE	2,017.76	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	500-22142-00-00000	MEDICAL PAYABLE	26.56	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	500-51078-22-00000	INSURANCE	504.44	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/10/24	500-51078-41-00000	INSURANCE	504.44	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.39202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	814.92	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.39202E+14	10/10/24	100-51078-32-00000	INSURANCE	409.88	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.39202E+14	10/10/24	100-51078-40-00000	INSURANCE	409.88	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	222.00	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-10-00000	INSURANCE	333.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-13-00000	INSURANCE	333.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-20-00000	INSURANCE	333.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-30-00000	INSURANCE	667.34	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-32-00000	INSURANCE	1,001.01	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-40-00000	INSURANCE	667.34	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-53-00000	INSURANCE	667.34	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-62-00000	INSURANCE	667.34	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	100-51078-60-00000	INSURANCE	333.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	500-22142-00-00000	MEDICAL PAYABLE	44.40	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	500-51078-22-00000	INSURANCE	333.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/10/24	500-51078-41-00000	INSURANCE	667.34	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	1,540.44	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	100-51078-10-00000	INSURANCE	535.76	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	100-51078-12-00000	INSURANCE	535.76	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	100-51078-21-00000	INSURANCE	535.76	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	100-51078-30-00000	INSURANCE	2,143.04	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	100-51078-32-00000	INSURANCE	2,678.80	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	500-22142-00-00000	MEDICAL PAYABLE	128.37	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/10/24	500-51078-22-00000	INSURANCE	535.76	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	656.37	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/10/24	100-51078-30-00000	INSURANCE	396.21	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/10/24	500-22142-00-00000	MEDICAL PAYABLE	656.37	133299	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/10/24	500-51078-41-00000	INSURANCE	396.21	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	471.96	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	100-51078-14-00000	INSURANCE	336.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	100-51078-30-00000	INSURANCE	2,356.69	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	100-51078-32-00000	INSURANCE	2,693.36	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	100-51078-40-00000	INSURANCE	336.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	100-51078-16-00000	INSURANCE	336.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	500-22142-00-00000	MEDICAL PAYABLE	78.66	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	500-51078-22-00000	INSURANCE	336.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	500-51078-41-00000	INSURANCE	336.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/10/24	500-51078-42-00000	INSURANCE	336.67	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.45202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	1,112.13	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.45202E+14	10/10/24	100-51078-30-00000	INSURANCE	414.88	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.45202E+14	10/10/24	100-51078-32-00000	INSURANCE	829.76	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	1,054.50	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	100-51078-30-00000	INSURANCE	514.08	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	100-51078-32-00000	INSURANCE	1,028.16	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	100-51078-40-00000	INSURANCE	514.08	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	100-51078-53-00000	INSURANCE	514.08	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	100-51078-60-00000	INSURANCE	514.08	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	550-22142-00-00000	MEDICAL PAYABLE	175.75	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/10/24	550-51078-46-00000	INSURANCE	514.08	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.47202E+14	10/10/24	100-22142-00-00000	MEDICAL PAYABLE	758.84	133299	11/7/24
4181	Health Care Service Corp.,A Mu	6.47202E+14	10/10/24	100-51078-32-00000	INSURANCE	333.85	133299	11/7/24
TOTAL FOR CHECK #133299						42,212.72		
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-10-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-13-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-14-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-30-00000	INSURANCE	146.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-32-00000	INSURANCE	293.22	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-40-00000	INSURANCE	81.45	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-53-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-62-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	100-51078-60-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	500-51078-22-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	500-51078-41-00000	INSURANCE	65.16	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	8/15/24	500-51078-42-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	100-22149-00-00000	DENTAL PAYABLE	82.35	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	100-51078-20-00000	INSURANCE	17.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	100-51078-30-00000	INSURANCE	35.22	133303	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	100-51078-32-00000	INSURANCE	35.22	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	500-22149-00-00000	DENTAL PAYABLE	32.94	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	500-51078-41-00000	INSURANCE	17.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	8/15/24	500-51078-42-00000	INSURANCE	17.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	100-22149-00-00000	DENTAL PAYABLE	267.41	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	100-51078-10-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	100-51078-12-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	100-51078-21-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	100-51078-32-00000	INSURANCE	119.42	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	100-51078-60-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	500-22149-00-00000	DENTAL PAYABLE	24.31	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	500-51078-22-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	550-22149-00-00000	DENTAL PAYABLE	24.31	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	8/15/24	550-51078-46-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	100-22149-00-00000	DENTAL PAYABLE	669.90	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	100-51078-10-00000	INSURANCE	16.27	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	100-51078-30-00000	INSURANCE	130.16	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	100-51078-32-00000	INSURANCE	65.08	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	100-51078-40-00000	INSURANCE	16.27	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	500-22149-00-00000	DENTAL PAYABLE	47.85	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	8/15/24	500-51078-22-00000	INSURANCE	16.27	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.52202E+14	8/15/24	100-22131-00-00000	VISION PAYABLE	94.54	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.52202E+14	8/15/24	500-22131-00-00000	VISION PAYABLE	22.82	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.53202E+14	8/15/24	100-22131-00-00000	VISION PAYABLE	27.50	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.53202E+14	8/15/24	500-22131-00-00000	VISION PAYABLE	5.50	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.54202E+14	8/15/24	100-22131-00-00000	VISION PAYABLE	58.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.54202E+14	8/15/24	550-22131-00-00000	VISION PAYABLE	5.82	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.55202E+14	8/15/24	100-22131-00-00000	VISION PAYABLE	130.80	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.55202E+14	8/15/24	500-22131-00-00000	VISION PAYABLE	8.72	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	428.05	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	8/15/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	26.88	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	8/15/24	550-22153-00-00000	AMERICAN FIDELITY PAYABLE	4.45	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.11202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	116.00	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.11202E+14	8/15/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	13.92	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.12202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	24.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.13202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	84.77	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.13202E+14	8/15/24	550-22153-00-00000	AMERICAN FIDELITY PAYABLE	12.11	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.14202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	110.88	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.15202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	104.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.15202E+14	8/15/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	19.02	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.16202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	21.86	133303	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	8.17202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	52.48	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.18202E+14	8/15/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	52.48	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-10-00000	INSURANCE	9.60	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-12-00000	INSURANCE	3.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-13-00000	INSURANCE	6.40	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-14-00000	INSURANCE	6.40	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-20-00000	INSURANCE	3.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-21-00000	INSURANCE	3.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-30-00000	INSURANCE	67.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-32-00000	INSURANCE	108.80	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-40-00000	INSURANCE	25.60	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-53-00000	INSURANCE	12.80	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-16-00000	INSURANCE	3.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-62-00000	INSURANCE	6.40	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	100-51078-60-00000	INSURANCE	9.60	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	500-51078-22-00000	INSURANCE	12.80	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	500-51078-41-00000	INSURANCE	19.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	500-51078-42-00000	INSURANCE	6.40	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	8/15/24	550-51078-46-00000	INSURANCE	9.60	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-10-00000	INSURANCE	3.42	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-12-00000	INSURANCE	1.14	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-13-00000	INSURANCE	1.14	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-14-00000	INSURANCE	1.14	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-20-00000	INSURANCE	1.14	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-21-00000	INSURANCE	1.14	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-30-00000	INSURANCE	15.96	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-32-00000	INSURANCE	21.66	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-40-00000	INSURANCE	4.56	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-53-00000	INSURANCE	2.28	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	100-51078-60-00000	INSURANCE	1.14	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	500-51078-22-00000	INSURANCE	2.28	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	500-51078-41-00000	INSURANCE	3.42	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	500-51078-42-00000	INSURANCE	2.28	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	8/15/24	550-51078-46-00000	INSURANCE	2.28	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	8/15/24	100-22144-00-00000	LIFE INS PAYABLE	435.28	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	8/15/24	500-22144-00-00000	LIFE INS PAYABLE	9.48	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	8/15/24	550-22144-00-00000	LIFE INS PAYABLE	1.47	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	8/15/24	100-22144-00-00000	LIFE INS PAYABLE	351.54	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	8/15/24	500-22144-00-00000	LIFE INS PAYABLE	27.74	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	8/15/24	550-22144-00-00000	LIFE INS PAYABLE	6.62	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	8/15/24	100-22144-00-00000	LIFE INS PAYABLE	330.67	133303	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	8/15/24	500-22144-00-00000	LIFE INS PAYABLE	34.31	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	8/15/24	550-22144-00-00000	LIFE INS PAYABLE	21.34	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-10-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-13-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-14-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-30-00000	INSURANCE	146.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-32-00000	INSURANCE	260.64	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-40-00000	INSURANCE	81.45	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-53-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-16-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-62-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	100-51078-60-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	500-51078-22-00000	INSURANCE	32.58	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	500-51078-41-00000	INSURANCE	65.16	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/10/24	500-51078-42-00000	INSURANCE	16.29	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	100-22149-00-00000	DENTAL PAYABLE	98.82	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	100-51078-20-00000	INSURANCE	17.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	100-51078-30-00000	INSURANCE	35.22	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	100-51078-32-00000	INSURANCE	52.83	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	500-22149-00-00000	DENTAL PAYABLE	32.94	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	500-51078-41-00000	INSURANCE	17.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/10/24	500-51078-42-00000	INSURANCE	17.61	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-22149-00-00000	DENTAL PAYABLE	291.72	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-51078-10-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-51078-12-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-51078-21-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-51078-30-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-51078-32-00000	INSURANCE	119.42	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	100-51078-60-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	500-22149-00-00000	DENTAL PAYABLE	48.62	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	500-51078-22-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	500-51078-41-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	550-22149-00-00000	DENTAL PAYABLE	24.31	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/10/24	550-51078-46-00000	INSURANCE	17.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	100-22149-00-00000	DENTAL PAYABLE	622.05	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	100-51078-10-00000	INSURANCE	16.27	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	100-51078-30-00000	INSURANCE	113.89	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	100-51078-32-00000	INSURANCE	65.08	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	100-51078-40-00000	INSURANCE	16.27	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	500-22149-00-00000	DENTAL PAYABLE	47.85	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/10/24	500-51078-22-00000	INSURANCE	16.27	133303	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	6.52202E+14	10/10/24	100-22131-00-00000	VISION PAYABLE	101.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.52202E+14	10/10/24	500-22131-00-00000	VISION PAYABLE	19.56	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.53202E+14	10/10/24	100-22131-00-00000	VISION PAYABLE	33.00	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.53202E+14	10/10/24	500-22131-00-00000	VISION PAYABLE	5.50	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.54202E+14	10/10/24	100-22131-00-00000	VISION PAYABLE	58.20	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.54202E+14	10/10/24	550-22131-00-00000	VISION PAYABLE	5.82	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.55202E+14	10/10/24	100-22131-00-00000	VISION PAYABLE	130.80	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.55202E+14	10/10/24	500-22131-00-00000	VISION PAYABLE	8.72	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	423.68	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	10/10/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	27.22	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	10/10/24	550-22153-00-00000	AMERICAN FIDELITY PAYABLE	4.45	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.11202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	120.64	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.11202E+14	10/10/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	13.92	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.12202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	24.06	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.13202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	96.88	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.13202E+14	10/10/24	550-22153-00-00000	AMERICAN FIDELITY PAYABLE	12.11	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.14202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	110.88	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.15202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	85.59	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.15202E+14	10/10/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	19.02	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.16202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	43.72	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.17202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	78.72	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.18202E+14	10/10/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	52.48	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	10/10/24	100-22144-00-00000	LIFE INS PAYABLE	433.60	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	10/10/24	500-22144-00-00000	LIFE INS PAYABLE	3.53	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	10/10/24	550-22144-00-00000	LIFE INS PAYABLE	1.47	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	10/10/24	100-22144-00-00000	LIFE INS PAYABLE	356.60	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	10/10/24	500-22144-00-00000	LIFE INS PAYABLE	28.36	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	10/10/24	550-22144-00-00000	LIFE INS PAYABLE	6.62	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	10/10/24	100-22144-00-00000	LIFE INS PAYABLE	340.36	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	10/10/24	500-22144-00-00000	LIFE INS PAYABLE	36.05	133303	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	10/10/24	550-22144-00-00000	LIFE INS PAYABLE	21.34	133303	11/7/24
TOTAL FOR CHECK #133303						10,786.76		
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-10-00000	INSURANCE	16.29	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-13-00000	INSURANCE	16.29	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-14-00000	INSURANCE	32.58	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-30-00000	INSURANCE	146.61	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-32-00000	INSURANCE	260.64	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-40-00000	INSURANCE	71.51	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-53-00000	INSURANCE	32.58	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-16-00000	INSURANCE	16.29	133304	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-62-00000	INSURANCE	32.58	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	100-51078-60-00000	INSURANCE	16.29	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	500-51078-22-00000	INSURANCE	32.58	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	500-51078-41-00000	INSURANCE	42.52	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.48202E+14	10/22/24	500-51078-42-00000	INSURANCE	16.29	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	100-22149-00-00000	DENTAL PAYABLE	98.82	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	100-51078-20-00000	INSURANCE	17.61	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	100-51078-30-00000	INSURANCE	35.22	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	100-51078-32-00000	INSURANCE	52.83	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	500-22149-00-00000	DENTAL PAYABLE	32.94	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	500-51078-41-00000	INSURANCE	17.61	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.49202E+14	10/22/24	500-51078-42-00000	INSURANCE	17.61	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-22149-00-00000	DENTAL PAYABLE	291.72	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-51078-10-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-51078-12-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-51078-21-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-51078-30-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-51078-32-00000	INSURANCE	119.42	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	100-51078-60-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	500-22149-00-00000	DENTAL PAYABLE	48.62	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	500-51078-22-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	500-51078-41-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	550-22149-00-00000	DENTAL PAYABLE	24.31	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.50202E+14	10/22/24	550-51078-46-00000	INSURANCE	17.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	100-22149-00-00000	DENTAL PAYABLE	622.05	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	100-51078-10-00000	INSURANCE	16.27	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	100-51078-30-00000	INSURANCE	113.89	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	100-51078-32-00000	INSURANCE	65.08	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	100-51078-40-00000	INSURANCE	16.27	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	500-22149-00-00000	DENTAL PAYABLE	47.85	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.51202E+14	10/22/24	500-51078-22-00000	INSURANCE	16.27	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.52202E+14	10/22/24	100-22131-00-00000	VISION PAYABLE	100.08	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.52202E+14	10/22/24	500-22131-00-00000	VISION PAYABLE	20.54	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.53202E+14	10/22/24	100-22131-00-00000	VISION PAYABLE	33.00	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.53202E+14	10/22/24	500-22131-00-00000	VISION PAYABLE	5.50	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.54202E+14	10/22/24	100-22131-00-00000	VISION PAYABLE	58.20	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.54202E+14	10/22/24	550-22131-00-00000	VISION PAYABLE	5.82	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.55202E+14	10/22/24	100-22131-00-00000	VISION PAYABLE	130.80	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	6.55202E+14	10/22/24	500-22131-00-00000	VISION PAYABLE	8.72	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	423.68	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	10/22/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	27.22	133304	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	8.10202E+14	10/22/24	550-22153-00-00000	AMERICAN FIDELITY PAYABLE	4.45	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.11202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	119.25	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.11202E+14	10/22/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	15.31	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.12202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	24.06	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.13202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	96.88	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.13202E+14	10/22/24	550-22153-00-00000	AMERICAN FIDELITY PAYABLE	12.11	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.14202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	110.88	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.15202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	85.59	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.15202E+14	10/22/24	500-22153-00-00000	AMERICAN FIDELITY PAYABLE	19.02	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.16202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	43.72	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.17202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	78.72	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.18202E+14	10/22/24	100-22146-00-00000	DISCOVERY BENEFITS PAYABLE	52.48	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-10-00000	INSURANCE	9.60	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-12-00000	INSURANCE	3.20	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-13-00000	INSURANCE	6.40	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-14-00000	INSURANCE	6.40	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-20-00000	INSURANCE	3.20	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-21-00000	INSURANCE	3.20	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-30-00000	INSURANCE	67.20	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-32-00000	INSURANCE	105.60	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-40-00000	INSURANCE	23.65	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-53-00000	INSURANCE	12.80	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-16-00000	INSURANCE	3.20	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-62-00000	INSURANCE	6.40	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	100-51078-60-00000	INSURANCE	9.60	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	500-51078-22-00000	INSURANCE	12.80	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	500-51078-41-00000	INSURANCE	17.95	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	500-51078-42-00000	INSURANCE	6.40	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.62202E+14	10/22/24	550-51078-46-00000	INSURANCE	9.60	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-10-00000	INSURANCE	3.42	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-12-00000	INSURANCE	1.14	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-13-00000	INSURANCE	1.14	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-14-00000	INSURANCE	1.14	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-20-00000	INSURANCE	1.14	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-21-00000	INSURANCE	1.14	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-30-00000	INSURANCE	15.96	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-32-00000	INSURANCE	20.52	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-40-00000	INSURANCE	5.35	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-53-00000	INSURANCE	2.28	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	100-51078-60-00000	INSURANCE	1.14	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	500-51078-22-00000	INSURANCE	2.28	133304	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	500-51078-41-00000	INSURANCE	2.63	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	500-51078-42-00000	INSURANCE	2.28	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.63202E+14	10/22/24	550-51078-46-00000	INSURANCE	2.28	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	10/22/24	100-22144-00-00000	LIFE INS PAYABLE	433.09	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	10/22/24	500-22144-00-00000	LIFE INS PAYABLE	3.53	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.64202E+14	10/22/24	550-22144-00-00000	LIFE INS PAYABLE	1.47	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	10/22/24	100-22144-00-00000	LIFE INS PAYABLE	353.68	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	10/22/24	500-22144-00-00000	LIFE INS PAYABLE	31.28	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.65202E+14	10/22/24	550-22144-00-00000	LIFE INS PAYABLE	6.62	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	10/22/24	100-22144-00-00000	LIFE INS PAYABLE	339.19	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	10/22/24	500-22144-00-00000	LIFE INS PAYABLE	37.22	133304	11/7/24
4180	MUTUAL OF OMAHA INSURANCE COMP	8.66202E+14	10/22/24	550-22144-00-00000	LIFE INS PAYABLE	21.34	133304	11/7/24
TOTAL FOR CHECK #133304						5,598.41		
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/22/24	100-51078-30-00000	INSURANCE	537.72	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/22/24	100-51078-32-00000	INSURANCE	806.58	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/22/24	500-51078-42-00000	INSURANCE	268.86	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.36202E+14	10/22/24	550-51078-46-00000	INSURANCE	268.86	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.37202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	153.12	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.37202E+14	10/22/24	100-51078-40-00000	INSURANCE	435.43	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	92.96	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	100-51078-10-00000	INSURANCE	504.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	100-51078-14-00000	INSURANCE	504.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	100-51078-30-00000	INSURANCE	504.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	100-51078-32-00000	INSURANCE	2,017.76	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	500-22142-00-00000	MEDICAL PAYABLE	26.56	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	500-51078-22-00000	INSURANCE	504.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.38202E+14	10/22/24	500-51078-41-00000	INSURANCE	504.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.39202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	814.92	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.39202E+14	10/22/24	100-51078-32-00000	INSURANCE	409.88	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.39202E+14	10/22/24	100-51078-40-00000	INSURANCE	409.88	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	217.56	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-10-00000	INSURANCE	333.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-13-00000	INSURANCE	333.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-20-00000	INSURANCE	333.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-30-00000	INSURANCE	667.34	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-32-00000	INSURANCE	1,001.01	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-40-00000	INSURANCE	567.24	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-53-00000	INSURANCE	667.34	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-62-00000	INSURANCE	667.34	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	100-51078-60-00000	INSURANCE	333.67	133305	11/7/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	500-22142-00-00000	MEDICAL PAYABLE	48.84	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	500-51078-22-00000	INSURANCE	333.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.40202E+14	10/22/24	500-51078-41-00000	INSURANCE	767.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	1,540.44	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	100-51078-10-00000	INSURANCE	535.76	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	100-51078-12-00000	INSURANCE	535.76	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	100-51078-21-00000	INSURANCE	535.76	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	100-51078-30-00000	INSURANCE	2,143.04	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	100-51078-32-00000	INSURANCE	2,678.80	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	500-22142-00-00000	MEDICAL PAYABLE	128.37	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.42202E+14	10/22/24	500-51078-22-00000	INSURANCE	535.76	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	656.37	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/22/24	100-51078-30-00000	INSURANCE	396.21	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/22/24	500-22142-00-00000	MEDICAL PAYABLE	656.37	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.43202E+14	10/22/24	500-51078-41-00000	INSURANCE	396.21	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	490.06	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	100-51078-14-00000	INSURANCE	336.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	100-51078-30-00000	INSURANCE	2,356.69	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	100-51078-32-00000	INSURANCE	2,693.36	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	100-51078-40-00000	INSURANCE	569.06	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	100-51078-16-00000	INSURANCE	336.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	500-22142-00-00000	MEDICAL PAYABLE	60.56	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	500-51078-22-00000	INSURANCE	336.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	500-51078-41-00000	INSURANCE	104.28	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.44202E+14	10/22/24	500-51078-42-00000	INSURANCE	336.67	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.45202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	1,112.13	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.45202E+14	10/22/24	100-51078-30-00000	INSURANCE	414.88	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.45202E+14	10/22/24	100-51078-32-00000	INSURANCE	829.76	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	1,054.50	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	100-51078-30-00000	INSURANCE	514.08	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	100-51078-32-00000	INSURANCE	1,028.16	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	100-51078-40-00000	INSURANCE	514.08	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	100-51078-53-00000	INSURANCE	514.08	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	100-51078-60-00000	INSURANCE	514.08	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	550-22142-00-00000	MEDICAL PAYABLE	175.75	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.46202E+14	10/22/24	550-51078-46-00000	INSURANCE	514.08	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.47202E+14	10/22/24	100-22142-00-00000	MEDICAL PAYABLE	758.84	133305	11/7/24
4181	Health Care Service Corp.,A Mu	6.47202E+14	10/22/24	100-51078-32-00000	INSURANCE	333.85	133305	11/7/24
TOTAL FOR CHECK #133305						41,675.00		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
1995	MISSIONSQUARE	2.17202E+14	10/22/24	100-22138-00-00000	ICMA 457	100.00	133306	11/7/24
1995	MISSIONSQUARE	2.18202E+14	10/22/24	100-22138-00-00000	ICMA 457	15.00	133306	11/7/24
1995	MISSIONSQUARE	2.22202E+14	10/22/24	100-22138-00-00000	ICMA 457	50.00	133306	11/7/24
1995	MISSIONSQUARE	2.26202E+14	10/22/24	100-22138-00-00000	ICMA 457	1,000.00	133306	11/7/24
1995	MISSIONSQUARE	2.27202E+14	10/22/24	100-22138-00-00000	ICMA 457	65.00	133306	11/7/24
1995	MISSIONSQUARE	2.37202E+14	10/22/24	100-22138-00-00000	ICMA 457	145.00	133306	11/7/24
1995	MISSIONSQUARE	2.44202E+14	10/22/24	100-22138-00-00000	ICMA 457	25.00	133306	11/7/24
1995	MISSIONSQUARE	2.47202E+14	10/22/24	500-22138-00-00000	ICMA 457	21.93	133306	11/7/24
1995	MISSIONSQUARE	2.49202E+14	10/22/24	100-22138-00-00000	ICMA 457	190.26	133306	11/7/24
1995	MISSIONSQUARE	2.50202E+14	10/22/24	500-22138-00-00000	ICMA 457	125.00	133306	11/7/24
1995	MISSIONSQUARE	2.59202E+14	10/22/24	100-22138-00-00000	ICMA 457	125.00	133306	11/7/24
1995	MISSIONSQUARE	2.60202E+14	10/22/24	100-22138-00-00000	ICMA 457	65.00	133306	11/7/24
1995	MISSIONSQUARE	2.63202E+14	10/22/24	500-22138-00-00000	ICMA 457	25.00	133306	11/7/24
1995	MISSIONSQUARE	2.64202E+14	10/22/24	100-22138-00-00000	ICMA 457	75.00	133306	11/7/24
1995	MISSIONSQUARE	2.66202E+14	10/22/24	100-22138-00-00000	ICMA 457	179.73	133306	11/7/24
1995	MISSIONSQUARE	2.68202E+14	10/22/24	550-22138-00-00000	ICMA 457	19.09	133306	11/7/24
1995	MISSIONSQUARE	2.69202E+14	10/22/24	100-22138-00-00000	ICMA 457	50.13	133306	11/7/24
1995	MISSIONSQUARE	2.70202E+14	10/22/24	100-22138-00-00000	ICMA 457	50.00	133306	11/7/24
1995	MISSIONSQUARE	2.71202E+14	10/22/24	100-22138-00-00000	ICMA 457	91.61	133306	11/7/24
1995	MISSIONSQUARE	2.72202E+14	10/22/24	100-22138-00-00000	ICMA 457	114.14	133306	11/7/24
TOTAL FOR CHECK #133306						2,531.89		
1768	AIR SUPPLY	1983905	10/25/24	100-53511-40-00000	RENTAL EQUIPMENT	71.65	133307	11/8/24
TOTAL FOR CHECK #133307						71.65		
100034	Alyssa McGee	110724 AM	11/7/24	100-53307-16-00000	CONFERENCE, TRAINING, & TRAVEL	535.06	133308	11/8/24
TOTAL FOR CHECK #133308						535.06		
3728	ARLENE D. HONZA	2500	11/8/24	100-53324-40-00000	PRINTING, COPY & PHOTO	75.75	133309	11/8/24
TOTAL FOR CHECK #133309						75.75		
1769	BRITTON METER REPAIR	12495	10/30/24	500-53200-41-00000	R & M STRUCTURES	293.50	133310	11/8/24
TOTAL FOR CHECK #133310						293.50		
4233	COMMUNITY WASTE DISPOSAL L.P.	1591058	8/31/24	100-53115-40-00000	SANITATION SERVICES	94,203.75	133311	11/8/24
4233	COMMUNITY WASTE DISPOSAL L.P.	1581655	7/31/24	100-53115-40-00000	SANITATION SERVICES	93,956.34	133311	11/8/24
4233	COMMUNITY WASTE DISPOSAL L.P.	1600735	9/30/24	100-53115-40-00000	SANITATION SERVICES	94,236.26	133311	11/8/24
TOTAL FOR CHECK #133311						282,396.35		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
100089	ELLIS REGISTER	ER110624	11/6/24	100-51300-32-00000	UNIFORM & CLOTHING	116.50	133312	11/8/24
					TOTAL FOR CHECK #133312	116.50		
100193	EQUIPMENTSHARE.COM, INC.	4496974-000	10/30/24	550-53206-46-00000	R & M HEAVY EQUIPMENT	126.19	133313	11/8/24
100193	EQUIPMENTSHARE.COM, INC.	4507944-000	11/1/24	550-53206-46-00000	R & M HEAVY EQUIPMENT	181.71	133313	11/8/24
					TOTAL FOR CHECK #133313	307.90		
4134	HUDSON SITE CONTROL, LLC	12336	10/31/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	3,950.00	133314	11/8/24
					TOTAL FOR CHECK #133314	3,950.00		
2034	IMPERATIVE INFORMATION GROUP,	271660	11/7/24	100-53548-13-00000	EMPLOYEE BACKGROUND CHECK	76.25	133315	11/8/24
					TOTAL FOR CHECK #133315	76.25		
4102	INSIGHT PUBLIC SECTOR	1101217561	10/24/24	100-53330-11-00000	OTHER OPERATING EXPENSES	2,416.81	133316	11/8/24
					TOTAL FOR CHECK #133316	2,416.81		
1	Kajuana Jackson	110724 HM	11/8/24	100-44503-60-00000	ROOM RENTAL FEES (COMM CTR)	930.00	133317	11/8/24
1	Kajuana Jackson	110724 HM	11/8/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	250.00	133317	11/8/24
					TOTAL FOR CHECK #133317	1,180.00		
1649	KEITH'S ACE HARDWARE	155591	10/29/24	100-53201-62-00000	R & M SMALL EQUIPMENT	57.00	133318	11/8/24
					TOTAL FOR CHECK #133318	57.00		
2185	MASSEY'S TIRES & WHEELS	3071-12	10/31/24	100-53202-40-00000	R & M AUTO/TRUCK	15.00	133319	11/8/24
2185	MASSEY'S TIRES & WHEELS	3071-14	11/1/24	100-53202-40-00000	R & M AUTO/TRUCK	275.00	133319	11/8/24
					TOTAL FOR CHECK #133319	290.00		
2251	O'REILLY AUTOMOTIVE, INC.	0868-205401	10/29/24	550-53206-46-00000	R & M HEAVY EQUIPMENT	57.98	133320	11/8/24
					TOTAL FOR CHECK #133320	57.98		
100079	OREMOR OF WAXAHACHIE LLC	516518	10/1/24	100-53202-32-00000	R & M AUTO/TRUCK	784.56	133321	11/8/24
100079	OREMOR OF WAXAHACHIE LLC	517350	11/8/24	100-53202-32-00000	R & M AUTO/TRUCK	2,671.74	133321	11/8/24
					TOTAL FOR CHECK #133321	3,456.30		
100119	QKB INC	INV0523	10/30/24	100-53216-40-00000	R & M STREETS	109,198.00	133322	11/8/24
100119	QKB INC	INV0526	11/4/24	100-53216-40-00000	R & M STREETS	91,772.00	133322	11/8/24
					TOTAL FOR CHECK #133322	200,970.00		
1	Rita Grant	110724 RG	11/7/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	150.00	133323	11/8/24
					TOTAL FOR CHECK #133323	150.00		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
2408	TEXAS WORKFORCE COMMISSION	93024	9/30/24	100-51079-32-00000	UNEMPLOYMENT COMPENSATION	3,314.83	133324	11/8/24
2408	TEXAS WORKFORCE COMMISSION	93024	9/30/24	500-51079-22-00000	UNEMPLOYMENT COMPENSATION	256.20	133324	11/8/24
TOTAL FOR CHECK #133324						3,571.03		
3887	TYMEKA HAY	2024-0054	10/17/24	100-53336-16-00000	SPECIAL EVENTS	1,350.00	133325	11/8/24
TOTAL FOR CHECK #133325						1,350.00		
3972	MOTTLA ENTERPRISES, INC.	CE # 45	11/8/24	410-55060-99-AAPRK	PARK IMPROVEMENTS	4,200.00	133326	11/8/24
TOTAL FOR CHECK #133326						4,200.00		
100195	Robert Half	64279436	11/8/24	100-53014-20-00000	TEMP CONTRACT LABOR	3,050.00	133328	11/8/24
TOTAL FOR CHECK #133328						3,050.00		
1	Krysta Davis	110824 KD	11/8/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	150.00	133329	11/8/24
TOTAL FOR CHECK #133329						150.00		
100183	REDDY LEADERSHIP OUTREACH	0186-1	11/8/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	400.00	133330	11/8/24
TOTAL FOR CHECK #133330						400.00		
4061	CITI BANK	93024	9/30/24	100-53336-16-00000	SPECIAL EVENTS	49.45	133331	11/13/24
4061	CITI BANK	93024	9/30/24	100-53336-16-00000	SPECIAL EVENTS	3,250.91	133331	11/13/24
4061	CITI BANK	100324TL	9/10/24	100-53210-62-00000	HERITAGE PARK MAINTENANCE	500.00	133331	11/13/24
4061	CITI BANK	100324TL	9/10/24	100-53307-20-00000	CONFERENCE, TRAINING, & TRAVEL	550.00	133331	11/13/24
4061	CITI BANK	100324TL	9/10/24	100-53307-20-00000	CONFERENCE, TRAINING, & TRAVEL	134.38	133331	11/13/24
4061	CITI BANK	100324TL	9/10/24	500-53204-41-00000	R&M WATER SYSTEM	255.00	133331	11/13/24
4061	CITI BANK	1024 CP	9/30/24	100-53334-10-00000	DUES, SUBSCRIPTIONS, & PUB	17.05	133331	11/13/24
4061	CITI BANK	1024 CW	9/30/24	100-51320-32-00000	CRIME SCENE SEARCH	123.91	133331	11/13/24
4061	CITI BANK	1024 CW	9/30/24	100-51332-32-00000	POSTAGE	15.68	133331	11/13/24
4061	CITI BANK	1024 CW	9/30/24	100-11100-00-00000	A/R - OTHER	348.00	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	531.74	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	10.81	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	439.08	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	240.11	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	2,190.00	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	730.69	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	900.00	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	675.00	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	250.00	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	960.61	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	270.00	133331	11/13/24
4061	CITI BANK	1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	519.58	133331	11/13/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	322.00	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	303.24	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	1,773.77	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	155.94	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	2,692.43	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	42.35	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	69.25	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	65.91	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	58.57	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	471.90	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	75.68	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	107.66	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	15.89	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	32.43	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	70.90	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	10.81	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53566-32-00000	CRIME PREVENTION	409.62	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	409.62	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53566-32-00000	CRIME PREVENTION	31.13	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	31.12	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53566-32-00000	CRIME PREVENTION	10.40	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	10.40	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	772.50	133331	11/13/24
4061 CITI BANK		1024 AM	10/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	189.44	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53312-01-00000	OTHER COUNCIL EXPENSES	122.45	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53034-12-00000	ELECTION EXPENSES	590.00	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53312-01-00000	OTHER COUNCIL EXPENSES	56.30	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	(51.96)	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53336-16-00000	SPECIAL EVENTS	5,000.00	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53311-16-00000	MARKETING & COMMUNICATIONS	58.78	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53336-16-00000	SPECIAL EVENTS	2,708.44	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53336-16-00000	SPECIAL EVENTS	54.10	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53336-16-00000	SPECIAL EVENTS	876.83	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53336-16-00000	SPECIAL EVENTS	1,545.30	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53312-01-00000	OTHER COUNCIL EXPENSES	148.36	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53312-01-00000	OTHER COUNCIL EXPENSES	326.74	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53566-32-00000	CRIME PREVENTION	277.20	133331	11/13/24
4061 CITI BANK		1024 BB	9/30/24	100-53336-16-00000	SPECIAL EVENTS	277.20	133331	11/13/24
4061 CITI BANK		1024 BA	9/30/24	100-53311-60-00000	MARKETING & COMMUNICATIONS	479.17	133331	11/13/24
4061 CITI BANK		1024 BA	9/30/24	100-53307-60-00000	CONFERENCE, TRAINING, & TRAVEL	24.94	133331	11/13/24
4061 CITI BANK		1024 BA	9/30/24	100-51306-60-00000	OPEARATING SUPPLIES	17.73	133331	11/13/24

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4061	CITI BANK	1024 BA	9/30/24	100-51306-60-00000	OPEARATING SUPPLIES	67.41	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-53311-60-00000	MARKETING & COMMUNICATIONS	144.00	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-53334-60-00000	DUES, SUBSCRIPTIONS, & PUB	29.00	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-53311-60-00000	MARKETING & COMMUNICATIONS	59.00	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-53311-60-00000	MARKETING & COMMUNICATIONS	15.11	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-51306-60-00000	OPEARATING SUPPLIES	338.36	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-53311-60-00000	MARKETING & COMMUNICATIONS	479.17	133331	11/13/24
4061	CITI BANK	1024 BA	9/30/24	100-53307-60-00000	CONFERENCE, TRAINING, & TRAVEL	275.00	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53334-13-00000	DUES, SUBSCRIPTIONS, & PUB	100.00	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53334-13-00000	DUES, SUBSCRIPTIONS, & PUB	75.00	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53503-13-00000	EMPLOYEE RELATIONS	23.98	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53503-13-00000	EMPLOYEE RELATIONS	134.93	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53503-13-00000	EMPLOYEE RELATIONS	14.61	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53503-13-00000	EMPLOYEE RELATIONS	51.18	133331	11/13/24
4061	CITI BANK	1024 JB	9/30/24	100-53503-13-00000	EMPLOYEE RELATIONS	(104.65)	133331	11/13/24
TOTAL FOR CHECK #133331						35,308.64		
100126	EXPERTPAY	9.41202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	317.54	133332	11/13/24
100126	EXPERTPAY	9.51202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	169.85	133332	11/13/24
100126	EXPERTPAY	9.60202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	126.92	133332	11/13/24
100126	EXPERTPAY	9.65202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	369.23	133332	11/13/24
100126	EXPERTPAY	9.67202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	461.54	133332	11/13/24
100126	EXPERTPAY	9.68202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	659.91	133332	11/13/24
100126	EXPERTPAY	9.68202E+14	11/7/24	500-22120-00-00000	CHILD SUPPORT PAYABLE	297.78	133332	11/13/24
100126	EXPERTPAY	9.69202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	327.60	133332	11/13/24
100126	EXPERTPAY	9.70202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	519.23	133332	11/13/24
100126	EXPERTPAY	9.71202E+14	11/7/24	100-22120-00-00000	CHILD SUPPORT PAYABLE	570.00	133332	11/13/24
TOTAL FOR CHECK #133332						3,819.60		
1	MISCELLANEOUS VENDOR	102924 KD	10/29/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	150.00	133333	11/13/24
TOTAL FOR CHECK #133333						150.00		
100212	Amy Lynette Storm Doyle	2115&2121 SHAMP	11/14/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	18,367.02	133335	11/15/24
TOTAL FOR CHECK #133335						18,367.02		
4009	ANGELA DAVIS	PER DIEM - TAHN	11/14/24	100-53307-32-00000	CONFERENCE, TRAINING, & TRAVEL	624.58	133336	11/15/24
TOTAL FOR CHECK #133336						624.58		
4190	BLUETARP FINANCIAL, INC.	WAL110524	11/5/24	100-53200-40-00000	R & M STRUCTURES	3.76	133337	11/15/24
TOTAL FOR CHECK #133337						3.76		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4215	BOOT BARN	BB110824	11/8/24	500-51300-41-00000	UNIFORM & CLOTHING	250.00	133338	11/15/24
					TOTAL FOR CHECK #133338	250.00		
2606	BOUND TREE MEDICAL, LLC.	85555711	11/11/24	100-51314-30-00000	AMBULANCE SUPPLIES	427.49	133339	11/15/24
					TOTAL FOR CHECK #133339	427.49		
3938	CALLAWAY, CASS ROBERT	20241031	11/13/24	100-53017-21-00000	MUNICIPAL JUDGE	3,000.00	133340	11/15/24
					TOTAL FOR CHECK #133340	3,000.00		
100210	Charles & Robbie Teague	2127 S HAMPTON	11/14/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	2,334.58	133341	11/15/24
					TOTAL FOR CHECK #133341	2,334.58		
4233	COMMUNITY WASTE DISPOSAL L.P.	1613244	10/31/24	100-53115-40-00000	SANITATION SERVICES	94,236.26	133342	11/15/24
					TOTAL FOR CHECK #133342	94,236.26		
3151	CORE & MAIN LP	V864609	10/30/24	500-53204-41-00000	R&M WATER SYSTEM	348.00	133343	11/15/24
					TOTAL FOR CHECK #133343	348.00		
2068	DESOTO JANITORIAL SUPPLY	222165	11/8/24	100-53210-62-00000	HERITAGE PARK MAINTENANCE	63.84	133344	11/15/24
2068	DESOTO JANITORIAL SUPPLY	222165	11/8/24	100-53220-62-00000	GATEWAY PARK MAINTENANCE	63.84	133344	11/15/24
2068	DESOTO JANITORIAL SUPPLY	222165	11/8/24	100-53208-62-00000	COURTNEY LANE PARK MAINTENANCE	63.84	133344	11/15/24
					TOTAL FOR CHECK #133344	191.52		
1	Eddie Harris	111524 EH	11/14/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	250.00	133345	11/15/24
					TOTAL FOR CHECK #133345	250.00		
100124	GPS INSIGHT INC.	INV1610978	11/13/24	100-53325-14-00000	SOFTWARE LICENSING	745.80	133346	11/15/24
					TOTAL FOR CHECK #133346	745.80		
4102	INSIGHT PUBLIC SECTOR	1101219714	10/31/24	100-53325-14-00000	SOFTWARE LICENSING	2,418.36	133347	11/15/24
					TOTAL FOR CHECK #133347	2,418.36		
1	Lakecia Williams	111524 LW	11/14/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	250.00	133348	11/15/24
					TOTAL FOR CHECK #133348	250.00		
2185	MASSEY'S TIRES & WHEELS	3071-20	11/5/24	100-53202-40-00000	R & M AUTO/TRUCK	305.00	133349	11/15/24
2185	MASSEY'S TIRES & WHEELS	3071-25	11/14/24	100-53202-32-00000	R & M AUTO/TRUCK	20.00	133349	11/15/24
					TOTAL FOR CHECK #133349	325.00		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
2227	NATIONAL ALL PRO QUICK LUBE	137168	11/5/24	500-53202-43-00000	R & M AUTO/TRUCK	69.65	133350	11/15/24
					TOTAL FOR CHECK #133350	69.65		
3486	North Central Texas Trauma Reg	INV-0000069704	10/23/24	100-53506-30-00000	EMERGENCY MANAGEMENT	1,687.50	133351	11/15/24
					TOTAL FOR CHECK #133351	1,687.50		
2237	NORTH CENTRAL TEXAS COUNCIL	INV-0000069704	11/15/24	100-53506-30-00000	EMERGENCY MANAGEMENT	1,687.50	133352	11/15/24
					TOTAL FOR CHECK #133352	1,687.50		
4186	PRO-CHEM, INC	180334	10/29/24	100-53210-62-00000	HERITAGE PARK MAINTENANCE	1,119.12	133353	11/15/24
4186	PRO-CHEM, INC	180334	10/29/24	100-53200-40-00000	R & M STRUCTURES	313.41	133353	11/15/24
					TOTAL FOR CHECK #133353	1,432.53		
100119	QKB INC	INV0527	11/13/24	500-53204-41-00000	R&M WATER SYSTEM	50,800.00	133354	11/15/24
100119	QKB INC	INV0527	11/13/24	500-53205-42-00000	R & M SEWER SYSTEM	12,500.00	133354	11/15/24
100119	QKB INC	INV0528	11/13/24	550-53245-46-00000	R&M STORM WATER SYSTEM	34,200.00	133354	11/15/24
100119	QKB INC	INV0529	11/13/24	550-53245-46-00000	R&M STORM WATER SYSTEM	19,120.00	133354	11/15/24
					TOTAL FOR CHECK #133354	116,620.00		
100207	Queen Boss Yum Yum, LLC	1	11/12/24	100-53336-16-00000	SPECIAL EVENTS	280.00	133355	11/15/24
					TOTAL FOR CHECK #133355	280.00		
100211	Raul Acosta	2125 S HAMPTON	11/14/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	10,285.26	133356	11/15/24
					TOTAL FOR CHECK #133356	10,285.26		
100195	Robert Half	64306048	11/14/24	100-53014-20-00000	TEMP CONTRACT LABOR	1,696.56	133357	11/15/24
					TOTAL FOR CHECK #133357	1,696.56		
1	Sharhonda McDow	111524 SM	11/14/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	250.00	133358	11/15/24
					TOTAL FOR CHECK #133358	250.00		
100209	Sue Harrison	2123 S HAMPTON	11/14/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	12,305.70	133359	11/15/24
					TOTAL FOR CHECK #133359	12,305.70		
2952	TCEQ	PHS0221702	11/13/24	500-53569-41-00000	TCEQ FEES	17,845.80	133360	11/15/24
					TOTAL FOR CHECK #133360	17,845.80		
100208	TEXAS ASSOC OF BLACK CITY	110189	11/6/24	100-53334-11-00000	DUES, SUBSCRIPTIONS, & PUB	65.00	133361	11/15/24
					TOTAL FOR CHECK #133361	65.00		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
3642	TEXAS FIRST RENTALS, LLC	1476863-0001	11/13/24	500-53511-41-00000	RENTAL EQUIPMENT	280.11	133362	11/15/24
TOTAL FOR CHECK #133362						280.11		
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-22113-00-00000	RETIREMENT (TMRS) PAYABLE	15,914.96	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-10-00000	T.M.R.S	824.72	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-12-00000	T.M.R.S	196.49	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-13-00000	T.M.R.S	341.08	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-14-00000	T.M.R.S	282.29	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-20-00000	T.M.R.S	214.23	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-21-00000	T.M.R.S	162.94	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-30-00000	T.M.R.S	3,709.76	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-32-00000	T.M.R.S	4,470.45	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-40-00000	T.M.R.S	1,032.13	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-53-00000	T.M.R.S	552.90	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-16-00000	T.M.R.S	115.05	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-62-00000	T.M.R.S	188.04	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	100-51081-60-00000	T.M.R.S	323.52	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	500-22113-00-00000	RETIREMENT (TMRS) PAYABLE	1,525.55	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	500-51081-22-00000	T.M.R.S	353.61	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	500-51081-41-00000	T.M.R.S	614.77	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	500-51081-42-00000	T.M.R.S	221.54	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	550-22113-00-00000	RETIREMENT (TMRS) PAYABLE	329.42	133363	11/15/24
2419	TEXAS MUNICIPAL	2.00202E+14	11/7/24	550-51081-46-00000	T.M.R.S	256.95	133363	11/15/24
TOTAL FOR CHECK #133363						31,630.40		
2448	TRACTOR SUPPLY CO.	TSC111324	11/13/24	500-51300-42-00000	UNIFORM & CLOTHING	112.96	133364	11/15/24
TOTAL FOR CHECK #133364						112.96		
4131	TRANSUNION RISK AND ALTERNATIV	2241-202410-1	11/1/24	100-53334-32-00000	DUES, SUBSCRIPTIONS, & PUB	83.20	133365	11/15/24
TOTAL FOR CHECK #133365						83.20		
3492	Uline, Inc	184473556	10/17/24	100-53111-40-00000	SAFETY EQUIPMENT	193.25	133366	11/15/24
3492	Uline, Inc	184473556	10/17/24	500-51370-41-00000	SAFETY EQUIPMENT SUPPLIES	105.00	133366	11/15/24
3492	Uline, Inc	184473556	10/17/24	500-51370-42-00000	SAFETY EQUIPMENT SUPPLIES	63.00	133366	11/15/24
3492	Uline, Inc	184473556	10/17/24	550-51370-46-00000	SAFETY EQUIPMENT SUPPLIES	84.00	133366	11/15/24
3492	Uline, Inc	184473556	10/17/24	100-53111-62-00000	SAFETY EQUIPMENT	21.00	133366	11/15/24
TOTAL FOR CHECK #133366						466.25		
1742	USA BLUEBOOK	INV00504596	10/4/24	500-53200-41-00000	R & M STRUCTURES	348.54	133367	11/15/24
TOTAL FOR CHECK #133367						348.54		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4115	ACTIVE911, INC.	594408	11/6/24	100-53334-30-00000	DUES, SUBSCRIPTIONS, & PUB	822.44	133368	11/22/24
					TOTAL FOR CHECK #133368	822.44		
4284	ARROW PEST CONTROL	55944	11/14/24	100-53200-40-00000	R & M STRUCTURES	600.00	133369	11/22/24
					TOTAL FOR CHECK #133369	600.00		
1720	ATMOS ENERGY	111324	11/22/24	100-53321-40-00000	NATURAL GAS	86.75	133370	11/22/24
1720	ATMOS ENERGY	111324	11/22/24	100-53321-40-00000	NATURAL GAS	86.75	133370	11/22/24
1720	ATMOS ENERGY	111324	11/22/24	100-53321-40-00000	NATURAL GAS	322.61	133370	11/22/24
1720	ATMOS ENERGY	111324	11/22/24	100-53321-40-00000	NATURAL GAS	202.77	133370	11/22/24
1720	ATMOS ENERGY	111324	11/22/24	100-53321-40-00000	NATURAL GAS	95.10	133370	11/22/24
1720	ATMOS ENERGY	111324	11/22/24	100-53321-40-00000	NATURAL GAS	128.27	133370	11/22/24
					TOTAL FOR CHECK #133370	922.25		
1769	BRITTON METER REPAIR	12523	11/8/24	500-53204-41-00000	R&M WATER SYSTEM	52.53	133371	11/22/24
					TOTAL FOR CHECK #133371	52.53		
3679	DALLAS COUNTY TREASURER	55018	11/22/24	100-51320-32-00000	CRIME SCENE SEARCH	336.00	133372	11/22/24
					TOTAL FOR CHECK #133372	336.00		
1	Feda Rashid	112224 FR	11/22/24	100-22300-00-00000	CUSTOMER DEPOSITS PAYABLE	250.00	133373	11/22/24
					TOTAL FOR CHECK #133373	250.00		
4250	FEE, SMITH, SHARP, VITULLO, LL	188986	11/14/24	100-53002-01-00000	LEGAL SERVICES	1,188.00	133374	11/22/24
					TOTAL FOR CHECK #133374	1,188.00		
1944	GALLS PARENT HOLDINGS, LLC	29483103	10/29/24	100-51300-30-00000	UNIFORM & CLOTHING	95.19	133375	11/22/24
1944	GALLS PARENT HOLDINGS, LLC	29653566	11/15/24	100-51300-32-00000	UNIFORM & CLOTHING	10.99	133375	11/22/24
					TOTAL FOR CHECK #133375	106.18		
3132	GOVERNMENTJOBS.COM, INC.	INV-44630	11/19/24	100-53325-14-00000	SOFTWARE LICENSING	4,821.52	133376	11/22/24
					TOTAL FOR CHECK #133376	4,821.52		
4043	GROSSMAN DESIGN BUILD, LLC	33	10/25/24	410-55060-99-AAPRK	PARK IMPROVEMENTS	167,150.00	133377	11/22/24
4043	GROSSMAN DESIGN BUILD, LLC	33	10/25/24	410-22250-00-00000	RETAINAGE PAYABLE	(8,357.50)	133377	11/22/24
					TOTAL FOR CHECK #133377	158,792.50		
2863	LEADERSHIP SOUTHWEST, INC.	5346	11/18/24	100-53307-10-00000	CONFERENCE, TRAINING, & TRAVEL	60.00	133378	11/22/24
					TOTAL FOR CHECK #133378	60.00		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
4127	LEVEL ONE PAVING, INC.	RFB2024-05	11/18/24	515-55001-99-TOTH1	TOP OF THE HILL IMPROVEMENTS	334,563.14	133379	11/22/24
					TOTAL FOR CHECK #133370	334,563.14		
2185	MASSEY'S TIRES & WHEELS	3071-29	11/22/24	100-53202-32-00000	R & M AUTO/TRUCK	20.00	133380	11/22/24
2185	MASSEY'S TIRES & WHEELS	3126-48	11/22/24	100-53202-32-00000	R & M AUTO/TRUCK	20.00	133380	11/22/24
2185	MASSEY'S TIRES & WHEELS	3071-32	11/22/24	100-53202-32-00000	R & M AUTO/TRUCK	20.00	133380	11/22/24
					TOTAL FOR CHECK #133380	60.00		
3027	PRIMARY HEALTH, INC d/b/a CARE	CN4648-4203499	11/22/24	100-53514-13-00000	MEDICAL/PHYSICAL EXAMS	48.00	133381	11/22/24
					TOTAL FOR CHECK #133381	48.00		
100117	RAINBOW PAINT & BODY, INC.	1215	11/18/24	406-55001-30-00000	CAPITAL EXPENDITURES	2,263.16	133382	11/22/24
					TOTAL FOR CHECK #133382	2,263.16		
1	2024-1 BORROWER LLC, SFR JV-HD	U0080040165003A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	17.21	133384	11/27/24
					TOTAL FOR CHECK #133384	17.21		
100003	ABM Industry Groups, LLC	83124/93024	11/27/24	100-51320-32-00000	CRIME SCENE SEARCH	8.00	133385	11/27/24
100003	ABM Industry Groups, LLC	83124/93024	11/27/24	100-51320-32-00000	CRIME SCENE SEARCH	9.00	133385	11/27/24
100003	ABM Industry Groups, LLC	83124/93024	11/27/24	100-53520-20-00000	BANK AND PAYMENT FEES	30.00	133385	11/27/24
					TOTAL FOR CHECK #133385	47.00		
4138	AIRESPRING INC.	191005866	11/18/24	100-53308-14-00000	TELECOMMUNICATIONS	1,072.36	133386	11/27/24
4138	AIRESPRING INC.	191005866	11/18/24	100-53308-14-00000	TELECOMMUNICATIONS	1,776.76	133386	11/27/24
4138	AIRESPRING INC.	191005866	11/18/24	100-53308-14-00000	TELECOMMUNICATIONS	729.42	133386	11/27/24
4138	AIRESPRING INC.	191005866	11/18/24	100-53308-14-00000	TELECOMMUNICATIONS	2,072.53	133386	11/27/24
4138	AIRESPRING INC.	191005866	11/18/24	100-53308-14-00000	TELECOMMUNICATIONS	775.11	133386	11/27/24
4138	AIRESPRING INC.	191005866	11/18/24	100-53308-14-00000	TELECOMMUNICATIONS	1,528.02	133386	11/27/24
					TOTAL FOR CHECK #133386	7,954.20		
1	ARCIBAR, DAMARIS	U0100002910001A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	15.05	133387	11/27/24
					TOTAL FOR CHECK #133387	15.05		
2771	AT&T	11-9722307767	11/26/24	100-53308-14-00000	TELECOMMUNICATIONS	466.08	133388	11/27/24
2771	AT&T	10-11 214A35003	11/26/24	100-53342-32-00000	E-911 SERVICES	228.53	133388	11/27/24
2771	AT&T	10-11 214A35003	11/26/24	100-53308-14-00000	TELECOMMUNICATIONS	789.20	133388	11/27/24
2771	AT&T	10-11 214A35003	11/26/24	100-53342-32-00000	E-911 SERVICES	242.91	133388	11/27/24
2771	AT&T	10-11 214A35003	11/26/24	100-53308-14-00000	TELECOMMUNICATIONS	789.20	133388	11/27/24
					TOTAL FOR CHECK #133388	2,515.92		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
1	BISHOP, ERIC & VICKI	U0100003470003A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	71.60	133389	11/27/24
					TOTAL FOR CHECK #133389	71.60		
1	BORROWER LLC, TAH MS_2	U0040000700007A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	17.21	133390	11/27/24
					TOTAL FOR CHECK #133390	17.21		
1	BRANDYWINE HOMES USA LLC	U0080070030003A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	34.10	133391	11/27/24
					TOTAL FOR CHECK #133391	34.10		
3364	DATAPROSE	DP2405119	11/22/24	100-53555-16-00000	NEWSLETTER	67.50	133392	11/27/24
3364	DATAPROSE	DP2405119	11/22/24	500-53057-22-00000	WATER BILL PROCESSING/POSTAGE	6,760.10	133392	11/27/24
					TOTAL FOR CHECK #133392	6,827.60		
1	EZZEDDIN, RACHA	U0230000320002A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	12.45	133393	11/27/24
					TOTAL FOR CHECK #133393	12.45		
1	GBADAMOSI, MONSURU	U0230001380010A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	10.05	133394	11/27/24
					TOTAL FOR CHECK #133394	10.05		
1	HENRY, CALEB & ANGELIC	U0240000120002A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	6.60	133395	11/27/24
					TOTAL FOR CHECK #133395	6.60		
1	HOMES, BRANDYWINE	U0060000620001A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	26.97	133396	11/27/24
					TOTAL FOR CHECK #133396	26.97		
1	HOUSTON, OSBORN	U0190001990004A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	12.45	133397	11/27/24
					TOTAL FOR CHECK #133397	12.45		
2534	INTERSTATE BILLING SERVICES	117907	10/30/24	100-53202-30-00000	R & M AUTO/TRUCK	4,420.24	133398	11/27/24
					TOTAL FOR CHECK #133398	4,420.24		
1	LEWIS, LA-TRECE	U0090002110002A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	52.97	133399	11/27/24
					TOTAL FOR CHECK #133399	52.97		
1	MADRIGAL, MONICA	U0230002190001A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	12.45	133400	11/27/24
					TOTAL FOR CHECK #133400	12.45		
1	MAXIMO, GUADALUPE	U0070005750012A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	72.21	133401	11/27/24
					TOTAL FOR CHECK #133401	72.21		

Vendor No.	Vendor Name	Invoice Number	Invoice Date	Account Number	Account Description	Amount	Check Number	Check Date
1	MYERS, MARGARET ANN	U0110000012006A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	62.73	133402	11/27/24
					TOTAL FOR CHECK #133402	62.73		
1	NANCY PALMA, FELICIANO JUARE	U0070002980008A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	62.73	133403	11/27/24
					TOTAL FOR CHECK #133403	62.73		
3247	NICHOLS, JACKSON, DILLARD, HAG	55680	11/8/24	100-53002-01-00000	LEGAL SERVICES	12,038.95	133404	11/27/24
3247	NICHOLS, JACKSON, DILLARD, HAG	55680	11/8/24	100-53019-21-00000	COURT PROSECUTOR	767.96	133404	11/27/24
					TOTAL FOR CHECK #133404	12,806.91		
1	OLIVA, CRYSTAL	U0230000040005A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	12.45	133405	11/27/24
					TOTAL FOR CHECK #133405	12.45		
1	PERKINS, JAMES	U0100002790000A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	13.38	133406	11/27/24
					TOTAL FOR CHECK #133406	13.38		
100119	QKB INC	RFB 2024-04-1	11/27/24	515-55001-99-LDEWL	LIN DELL ESTATES WATER LINE EX	95,712.50	133407	11/27/24
					TOTAL FOR CHECK #133407	95,712.50		
1	RAMIREZ, JENNIFER	U0210000285003A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	14.21	133408	11/27/24
					TOTAL FOR CHECK #133408	14.21		
1	SFR JV-2 2024-1 BORROWER LLC	U0080040125003A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	0.29	133409	11/27/24
					TOTAL FOR CHECK #133409	0.29		
100077	TEXAS MUNICIPAL EQUIPMENT, LLC	12543	11/27/24	500-53204-41-00000	R&M WATER SYSTEM	1,635.00	133410	11/27/24
					TOTAL FOR CHECK #133410	1,635.00		
2416	TEXAS MUNICIPAL LEAGUE	090124-093024	11/27/24	100-53310-13-00000	AUTO LIABILITY INSURANCE	1,000.00	133411	11/27/24
					TOTAL FOR CHECK #133411	1,000.00		
1	TRICON SFR 2020-2 BORROWER LLC	U0180002420008A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	12.45	133412	11/27/24
					TOTAL FOR CHECK #133412	12.45		
1	WILLIAMS, JESSICA	U0240000540002A	11/25/24	500-20000-00-00000	ACCOUNTS PAYABLE	12.45	133413	11/27/24
					TOTAL FOR CHECK #133413	12.45		
GRAND TOTAL						2,121,142.03		

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
Cash Account: 999-10082-00 00000					
133265	11/01/24	LEVEL ONE PAVING, INC.	346,042.84	0	Regular
133266	11/01/24	ADT SECURITY SECURITY SERVICES	59.39	0	Regular
133267	11/01/24	Atwood Distributing	239.95	0	Regular
133268	11/01/24	AT&T MOBILITY	4,687.67	0	Regular
133269	11/01/24	BRITTON METER REPAIR	140.00	0	Regular
133270	11/01/24	CXC Solutions	3,850.00	0	Regular
133271	11/01/24	DAHILL OFFICE TECHNOLOGY CORPO	89.00	0	Regular
133272	11/01/24	DALLAS COUNTY PUBLIC WORKS	1,462.00	0	Regular
133273	11/01/24	FERGUSON US HOLDINGS, INC	5,690.00	0	Regular
133274	11/01/24	H2O ANALYTICS CORPORATION	9,771.00	0	Regular
133275	11/01/24	INSIGHT PUBLIC SECTOR	2,874.86	0	Regular
133276	11/01/24	KEITH'S ACE HARDWARE	132.52	0	Regular
133277	11/01/24	MASSEY'S TIRES & WHEELS	40.00	0	Regular
133278	11/01/24	METRO FIRE APPARATUS SPECIALIS	137.26	0	Regular
133279	11/01/24	MOTOROLA SOLUTIONS INC.	92,658.12	0	Regular
133280	11/01/24	NATIONAL ALL PRO QUICK LUBE	147.40	0	Regular
133282	11/01/24	O'REILLY AUTOMOTIVE, INC.	73.22	R	EFTPS
133283	11/01/24	PJB SURVEYING, LLC	3,000.00	0	Regular
133284	11/01/24	Robert Half	3,050.00	0	Regular
133285	11/01/24	Robert Half	3,050.00	0	Regular
133286	11/01/24	SHIPMAN TIRE & AUTO SERVICE	182.50	0	Regular
133287	11/01/24	Meagan Cooper	65.00	0	Regular
133288	11/01/24	Shanell Lightfoot	201.11	0	Regular
133289	11/01/24	Stacey Rasheed	248.30	0	Regular
133290	11/01/24	Stephanie Campbell	19.50	0	Regular
133291	11/01/24	WILLIAMS, MARCHELLE FOLSON	79.30	0	Regular
133292	11/01/24	MITCHELL, VALLERY	78.00	0	Regular
133293	11/01/24	AT&T MOBILITY	3,974.56	0	Regular
133294	11/01/24	NORTH CENTRAL TEXAS COUNCIL	3,000.00	0	Regular
133295	11/01/24	PATILLO, BROWN & HILL, L.L.P.	16,700.00	0	Regular
133296	11/01/24	ROSS GANNAWAY, PLLC	884.50	0	Regular
133297	11/01/24	SHIPMAN TIRE & AUTO SERVICE	182.50	0	Regular
133298	11/01/24	WEST NORTH TEXAS INSPECTION SE	4,400.00	0	Regular
133299	11/07/24	Health Care Service Corp.,A Mu	42,212.72	R	EFTPS
133303	11/07/24	MUTUAL OF OMAHA INSURANCE COMP	10,786.76	R	EFTPS
133305	11/07/24	Health Care Service Corp.,A Mu	41,675.00	0	Regular
133306	11/07/24	MISSIONSQUARE	2,531.89	0	Regular
133307	11/08/24	AIR SUPPLY	71.65	0	Regular
133308	11/08/24	Alyssa McGee	535.06	0	Regular
133309	11/08/24	ARLENE D. HONZA	75.75	0	Regular
133310	11/08/24	BRITTON METER REPAIR	293.50	0	Regular
133311	11/08/24	COMMUNITY WASTE DISPOSAL L.P.	282,396.35	0	Regular
133312	11/08/24	ELLIS REGISTER	116.50	0	Regular
133313	11/08/24	EQUIPMENTSHARE.COM, INC.	307.90	0	Regular

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
133314	11/08/24	HUDSON SITE CONTROL, LLC	3,950.00	0	Regular
133315	11/08/24	IMPERATIVE INFORMATION GROUP,	76.25	0	Regular
133316	11/08/24	INSIGHT PUBLIC SECTOR	2,416.81	0	Regular
133317	11/08/24	Kajuana Jackson	1,180.00	0	Regular
133318	11/08/24	KEITH'S ACE HARDWARE	57.00	0	Regular
133319	11/08/24	MASSEY'S TIRES & WHEELS	290.00	0	Regular
133320	11/08/24	O'REILLY AUTOMOTIVE, INC.	57.98	R	EFTPS
133321	11/08/24	OREMOR OF WAXAHACHIE LLC	3,456.30	0	Regular
133322	11/08/24	QKB INC	200,970.00	0	Regular
133323	11/08/24	Rita Grant	150.00	0	Regular
133324	11/08/24	TEXAS WORKFORCE COMMISSION	3,571.03	R	EFTPS
133325	11/08/24	TYMEKA HAY	1,350.00	0	Regular
133326	11/08/24	MOTTLA ENTERPRISES, INC.	4,200.00	0	Regular
133328	11/08/24	Robert Half	3,050.00	0	Regular
133329	11/08/24	Krysta Davis	150.00	0	Quick Check
133330	11/08/24	REDDY LEADERSHIP OUTREACH	400.00	0	Regular
133331	11/13/24	CITI BANK	35,308.64	R	EFTPS
133332	11/13/24	EXPERTPAY	3,819.60	R	EFTPS
133335	11/15/24	Amy Lynette Storm Doyle	18,367.02	0	Regular
133336	11/15/24	ANGELA DAVIS	624.58	0	Regular
133337	11/15/24	BLUETARP FINANCIAL, INC.	3.76	0	Regular
133338	11/15/24	BOOT BARN	250.00	0	Regular
133339	11/15/24	BOUND TREE MEDICAL, LLC.	427.49	0	Regular
133340	11/15/24	CALLAWAY, CASS ROBERT	3,000.00	0	Regular
133341	11/15/24	Charles & Robbie Teague	2,334.58	0	Regular
133342	11/15/24	COMMUNITY WASTE DISPOSAL L.P.	94,236.26	0	Regular
133343	11/15/24	CORE & MAIN LP	348.00	0	Regular
133344	11/15/24	DESOTO JANITORIAL SUPPLY	191.52	0	Regular
133345	11/15/24	Eddie Harris	250.00	0	Regular
133346	11/15/24	GPS INSIGHT INC.	745.80	0	Regular
133347	11/15/24	INSIGHT PUBLIC SECTOR	2,418.36	0	Regular
133348	11/15/24	Lakecia Williams	250.00	0	Regular
133349	11/15/24	MASSEY'S TIRES & WHEELS	325.00	0	Regular
133350	11/15/24	NATIONAL ALL PRO QUICK LUBE	69.65	0	Regular
133352	11/15/24	NORTH CENTRAL TEXAS COUNCIL	1,687.50	0	Regular
133353	11/15/24	PRO-CHEM, INC	1,432.53	0	Regular
133354	11/15/24	QKB INC	116,620.00	0	Regular
133355	11/15/24	Queen Boss Yum Yum, LLC	280.00	0	Regular
133356	11/15/24	Raul Acosta	10,285.26	0	Regular
133357	11/15/24	Robert Half	1,696.56	0	Regular
133358	11/15/24	Sharhonda McDow	250.00	0	Regular
133359	11/15/24	Sue Harrison	12,305.70	0	Regular
133360	11/15/24	TCEQ	17,845.80	0	Regular
133361	11/15/24	TEXAS ASSOC OF BLACK CITY	65.00	0	Regular
133362	11/15/24	TEXAS FIRST RENTALS, LLC	280.11	0	Regular

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
133363	11/15/24	TEXAS MUNICIPAL	31,630.40	R	EFTPS
133364	11/15/24	TRACTOR SUPPLY CO.	112.96	0	Regular
133365	11/15/24	TRANSUNION RISK AND ALTERNATIV	83.20	0	Regular
133366	11/15/24	Uline, Inc	466.25	0	Regular
133367	11/15/24	USA BLUEBOOK	348.54	0	Regular
133368	11/22/24	ACTIVE911, INC.	822.44	0	Regular
133369	11/22/24	ARROW PEST CONTROL	600.00	0	Regular
133370	11/22/24	ATMOS ENERGY	922.25	0	Regular
133371	11/22/24	BRITTON METER REPAIR	52.53	0	Regular
133372	11/22/24	DALLAS COUNTY TREASURER	336.00	0	Regular
133373	11/22/24	Feda Rashid	250.00	0	Regular
133374	11/22/24	FEE, SMITH, SHARP, VITULLO, LL	1,188.00	0	Regular
133375	11/22/24	GALLS PARENT HOLDINGS, LLC	106.18	0	Regular
133376	11/22/24	GOVERNMENTJOBS.COM, INC.	4,821.52	0	Regular
133377	11/22/24	GROSSMAN DESIGN BUILD, LLC	158,792.50	0	Regular
133378	11/22/24	LEADERSHIP SOUTHWEST, INC.	60.00	0	Regular
133379	11/22/24	LEVEL ONE PAVING, INC.	334,563.14	0	Regular
133380	11/22/24	MASSEY'S TIRES & WHEELS	60.00	0	Regular
133381	11/22/24	PRIMARY HEALTH, INC d/b/a CARE	48.00	0	Regular
133382	11/22/24	RAINBOW PAINT & BODY, INC.	2,263.16	0	Regular
133384	11/27/24	2024-1 BORROWER LLC, SFR JV-HD	17.21	0	Regular
133385	11/27/24	ABM Industry Groups, LLC	47.00	0	Regular
133386	11/27/24	AIRESPRING INC.	7,954.20	R	EFTPS
133387	11/27/24	ARCIBAR, DAMARIS	15.05	0	Regular
133388	11/27/24	AT&T	2,515.92	0	Regular
133389	11/27/24	BISHOP, ERIC & VICKI	71.60	0	Regular
133390	11/27/24	BORROWER LLC, TAH MS_2	17.21	0	Regular
133391	11/27/24	BRANDYWINE HOMES USA LLC	34.10	0	Regular
133392	11/27/24	DATAPROSE	6,827.60	0	Regular
133393	11/27/24	EZZEDDIN, RACHA	12.45	0	Regular
133394	11/27/24	GBADAMOSI, MONSURU	10.05	0	Regular
133395	11/27/24	HENRY, CALEB & ANGELIC	6.60	0	Regular
133396	11/27/24	HOMES, BRANDYWINE	26.97	0	Regular
133397	11/27/24	HOUSTON, OSBORN	12.45	0	Regular
133398	11/27/24	INTERSTATE BILLING SERVICES	4,420.24	0	Regular
133399	11/27/24	LEWIS, LA-TRECE	52.97	0	Regular
133400	11/27/24	MADRIGAL, MONICA	12.45	0	Regular
133401	11/27/24	MAXIMO, GUADALUPE	72.21	0	Regular
133402	11/27/24	MYERS, MARGARET ANN	62.73	0	Regular
133403	11/27/24	NANCY PALMA, FELICIANO JUARE	62.73	0	Regular
133404	11/27/24	NICHOLS, JACKSON, DILLARD, HAG	12,806.91	0	Regular
133405	11/27/24	OLIVA, CRYSTAL	12.45	0	Regular
133406	11/27/24	PERKINS, JAMES	13.38	0	Regular
133407	11/27/24	QKB INC	95,712.50	0	Regular
133408	11/27/24	RAMIREZ, JENNIFER	14.21	0	Regular

Check Number	Check Date	Vendor Name	Net Check Amount	Check Status	Check Type
133409	11/27/24	SFR JV-2 2024-1 BORROWER LLC	.29	0	Regular
133410	11/27/24	TEXAS MUNICIPAL EQUIPMENT, LLC	1,635.00	0	Regular
133411	11/27/24	TEXAS MUNICIPAL LEAGUE	1,000.00	0	Regular
133412	11/27/24	TRICON SFR 2020-2 BORROWER LLC	12.45	0	Regular
133413	11/27/24	WILLIAMS, JESSICA	12.45	0	Regular

130	Checks total:	1,974,841.57
0	ACH total:	
9	EFTPS total:	135,414.55
0	Wire transfer total:	
0	Payment Manager total:	
139	GRAND TOTALS	2,110,256.12

CASH AND INVESTMENT REPORT
As of November 30, 2024

NOVEMBER 2024 CASH AND INVESTMENT REPORT

POOLED CASH RECONCILIATION		
Fund	Balance In Pooled Cash Per General Ledger	
100 General Fund	\$	8,120,202.48
200 Court Technology	\$	20,001.02
201 Court Security	\$	46,654.16
202 Truancy Prevention	\$	22,087.97
203 Local Court Tech Fund	\$	4,526.38
204 Local Muni Jury Fund	\$	442.63
205 911 Wireless	\$	276,603.27
214 State Seizure	\$	(602.29)
215 Street Impact	\$	1,469,030.93
216 Keep Glenn Heights Beautiful	\$	267.16
230 Park Fees	\$	1,359,528.42
250 Operating Grants	\$	(33,897.18)
251 ARPA Fund	\$	1,551,988.86
260 Unemployment Comp	\$	7,703.82
300 Debt Service	\$	305,436.00
402 2015 CO Bond	\$	-
*403 2016 GO BOND	\$	(149,755.58)
406 Vehicle Replacement	\$	115,363.86
410 GF Capital Projects	\$	5,188,805.80
412 Veterans Memorial	\$	3,188.34
423 P.E.G. Fund	\$	7,198.20
425 COVID	\$	(57,776.99)
500 Water & Sewer	\$	3,732,735.36
505 Capital Project -Meters	\$	(613,389.71)
515 W/S Impact	\$	652,140.75
550 Drainage	\$	888,898.13
TOTAL POOLED CASH - GL	\$	22,917,381.79
*Need to reimburse from TexStar		
Balance per Prosperity Statement	\$	2,653,356.37
Balance per TexStar Statement	\$	22,588,844.22
TOTAL POOLED CASH	\$	25,242,200.59
Reconciling Items:	\$	2,324,818.80
Add: Deposits In-Transit		
Less: Outstanding Checks		
Less: Outstanding Other		
Adjusting Items		
Adjusted GL Balance	\$	25,242,200.59
Unreconciled Difference		
	\$	(2,324,818.80)

OTHER PROSPERITY BANK ACCOUNTS RECONCILIATION								
Bank Account	Beginning Balance	GL Per Bank Statement	Add: Deposits in Transit	Less: Outstanding Checks	Other Reconciling Items	Ending GL Balance	Unreconciled Difference	
*Cash Benefits Trust	\$ 6,559.24	\$ 7,444.23	\$ -	\$ -	\$ 6.10	\$ 6,565.34	\$ 884.99	
Seizure Hold	\$ 5,578.62	\$ 5,578.62	\$ -	\$ -	\$ 5.30	\$ 5,583.92	\$ -	
*2015 C/O Bond	\$ 130.67	\$ 130.67	\$ -	\$ -	\$ (130.67)	\$ -	\$ -	
Customer W/S Deposits	\$ 458,414.21	\$ 458,414.21	\$ -	\$ -	\$ 375.75	\$ 458,789.96	\$ -	
Park Fees	\$ 216,067.77	\$ 216,067.77	\$ -	\$ -	\$ 448.96	\$ 216,516.73	\$ -	
W/S Impact Fees	\$ 417,325.49	\$ 417,325.49	\$ -	\$ -	\$ 1,131.68	\$ 418,457.17	\$ -	
Street Impact	\$ 262,527.64	\$ 262,527.64	\$ -	\$ -	\$ 215.19	\$ 262,742.83	\$ -	
PEG Fund	\$ 61,208.77	\$ 61,208.77	\$ -	\$ -	\$ 50.17	\$ 61,258.94	\$ (0.00)	
Chamber of Commerce	\$ 17,322.90	\$ 17,322.90	\$ -	\$ -	\$ 14.20	\$ 17,337.10	\$ -	
Veterans Memorial	\$ 2,887.05	\$ 2,887.05	\$ -	\$ -	\$ 2.37	\$ 2,889.42	\$ -	
TOTAL OTHER PROSP	\$ 1,448,022.36					\$ 1,450,141.41		

*Cash Benefits Trust account is no longer used. Variance settled on 12.10.24

*2015 CO Bond account is now closed

TOTAL CASH/INVESTMENT BAL	
FUND	CASH BALANCE
100 General Fund	\$ 8,120,202.48
200 Court Technology	\$ 20,001.02
201 Court Security	\$ 46,654.16
202 Truancy Prevention	\$ 22,087.97
203 Local Court Tech Fund	\$ 4,526.38
204 Local Muni Jury Fund	\$ 442.63
205 911 Wireless	\$ 276,603.27
213 Federal Seizure	\$ 3,334.67
214 State Seizure	\$ 8,960.91
215 Street Impact Fees	\$ 1,731,773.76
216 KGHB	\$ 267.16
230 Park Fees	\$ 1,576,045.15
250 Operating Grants	\$ (33,897.18)
251 ARPA	\$ 1,551,988.86
260 Unemployment Comp	\$ 7,703.82
300 Debt Service	\$ 305,436.00
402 2015 CO Bond	\$ -
403 2016 GO Bond	\$ 3,122,557.42
406 Vehicle Replacement	\$ 115,363.86
410 General Fund Capital Projects	\$ 5,188,805.80
412 Veterans Memorial	\$ 6,077.76
423 P.E.G. Fund	\$ 68,457.14
425 COVID	\$ (57,776.99)
500 W/S Fund	\$ 4,191,525.32
500 SIB Account	\$ 302,201.08
505 Capital Project -Meters	\$ (613,389.71)
515 W/S Impact Fees	\$ 1,070,597.92
550 Drainage	\$ 888,898.13
Benefits Trust - Cash	\$ 7,450.33
Seizure Hold - Cash	\$ 5,583.92
Chamber of Commerce	\$ 17,337.10
	\$ 27,955,820.14

Bank Account Totals:	\$ 30,280,638.94
	\$ (2,324,818.80)
	\$ 2,324,818.80
	\$ 0.00

TEXSTAR RECONCILIATION			
Fund	GL Balance - Texstar	Add: Interest/Other	Balance Per Bank Statement
Fed Seizure	\$ 3,334.67	\$ -	\$ 3,334.67
State Seizure	\$ 9,563.20	\$ -	\$ 9,563.20
SIB Loan	\$ 302,201.08	\$ -	\$ 302,201.08
2016 GO Bond	\$ 3,272,313.00	\$ -	\$ 3,272,313.00
TOTAL NON-POOLED TEXSTAR	\$ 3,587,411.95	\$ -	\$ 3,587,411.95
CHECK			

BANK SECURITY PROSPERITY (PLEDGED COLLATERAL)	
POOLED CASH ACCOUNT	\$ 2,653,356.37
BENEFITS TRUST ACCOUNT	\$ 6,565.34
STREET IMPACT FEES (4593)	\$ 262,742.83
W/WWW IMPACT FEES (7207)	\$ 418,457.17
SEIZURE HOLD	\$ 5,583.92
2015 C/O BOND	\$ -
VETERAN'S MEMORIAL	\$ 2,889.42
CASH PARK FEES (2949)	\$ 216,516.73
WATER CUSTOMER DEPOSITS	\$ 458,789.96
CHAMBER OF COMMERCE	\$ 17,337.10
PEG FUND	\$ 61,258.94
TOTAL BANK BALANCES	\$ 4,103,497.78
LESS FDIC INSURED	\$ (250,000.00)
COLLATERALIZED TOTAL:	\$ 3,853,497.78
COLLATERALIZED TOTAL 102%	\$ 3,930,567.74
COLLATERAL PER BANK	\$ 18,924,006.00

APR %	
Prosperity Bank	1.0000%
TexStar	4.7112%

CITY OF GLENN HEIGHTS NOVEMBER 2024 FINANCIAL SUMMARY



SHERRY ROBERTS
FINANCE DIRECTOR
DECEMBER 17, 2024

Property Tax Comparison



Total Property Tax Budget: \$8,779,380

YTD Actual: \$473,558

YTD Budget Percentage: 5.4%

Sales Tax Comparison



Month of November 2024

Budget: \$115,400 Actual: **\$112,856**

MTD Difference v. Budget -2.2%

(Based on a rolling 3-year average collection)

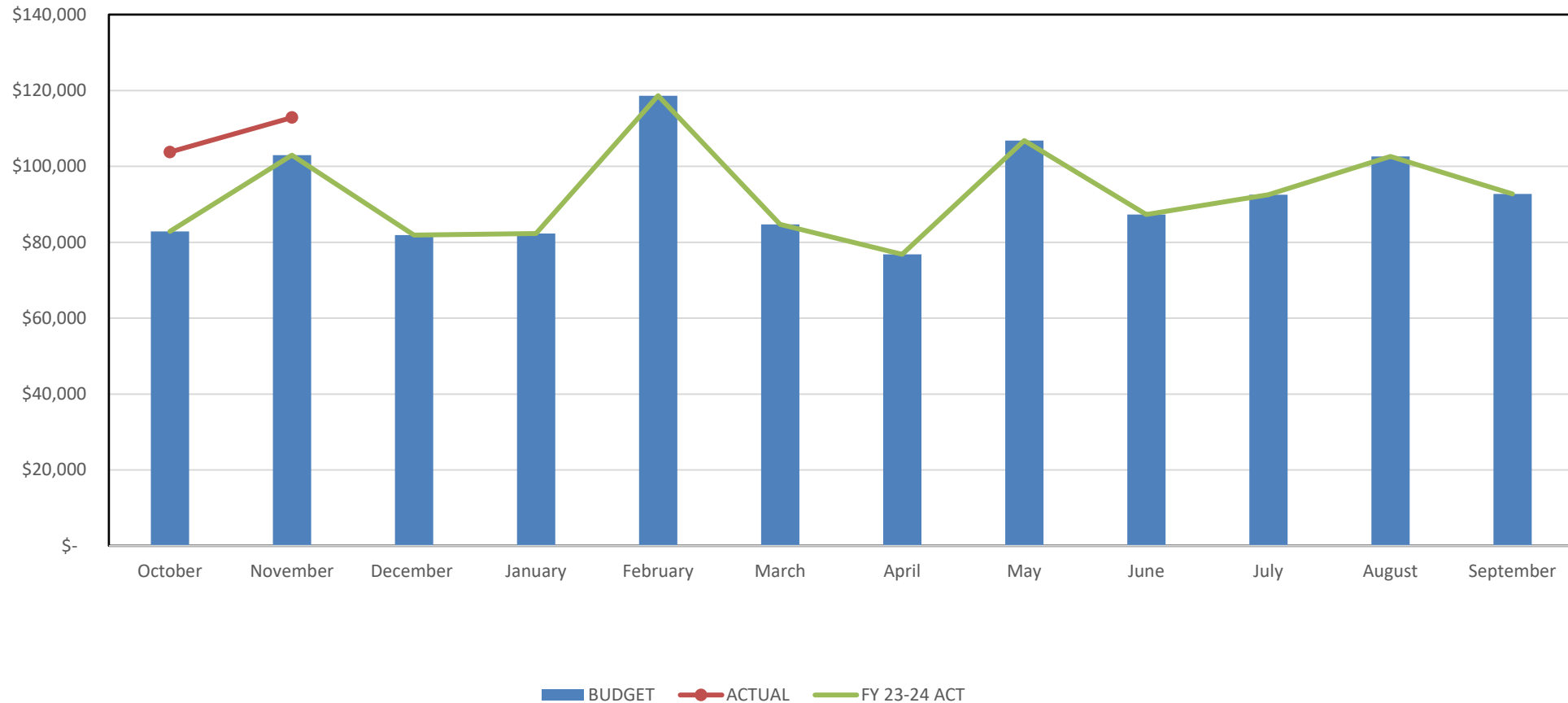
YTD

Budget: \$1,300,000

Actual: **\$216,649**

Budget Actual: **16.7%**

Comparison of Budgeted Sales Tax to Actual



General Fund Revenues



DEPARTMENT	BUDGET	YTD
PROPERTY TAXES	\$ 8,779,380	\$ 473,558
FRANCHISE FEES	630,000	30,726
SALES TAXES	1,300,000	216,649
CHARGE FOR SERVICES (TOWER RENTAL, SANITATION, ETC.)	1,560,430	301,729
PERMITS AND FEES	598,250	157,890
RECREATION	170,700	25,012
GRANTS AND CONTRIBUTIONS	-	-
COURT FINES	247,000	27,978
INTEREST	300,000	117,262
MISCELLANEOUS	90,000	11,400
DONATION FROM GHHFC CO. DEV.	150,000	-
TOTAL REVENUES	\$ 13,825,760	\$ 1,362,204

General Fund Expenditures



DEPARTMENT	BUDGET		YTD
CITY COUNCIL	\$	307,600	\$ 54,201
CITY MANAGER		611,463	82,089
ADMINISTRATION		92,800	6,454
CITY SECRETARY		200,372	55,629
HUMAN RESOURCES		430,350	224,441
INFORMATION TECHNOLOGY		663,766	82,534
COMMUNITY ENGAGEMENT		326,807	41,947
FINANCE		467,050	161,964
MUNICIPAL COURT		224,755	21,707
FIRE		2,930,695	484,203
POLICE		4,008,068	572,802
STREETS		2,513,951	697,283
ECONOMIC DEVELOPMENT		54,650	-
PLANNING		486,202	60,161
PARKS & RECREATION		742,147	66,448
GROUNDS MAINTENANCE		141,398	20,767
TOTAL EXPENDITURES	\$	14,202,074	\$ 2,632,631

General Fund Revenues/Expenditures



Budget YTD: 16.67%

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

YTD Actual: \$1,362,204

Budget Actual: **9.9%**

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

YTD Actual: \$2,632,631

Budget Actual: **18.5%**

General Fund-Fund Balance Summary



	FY 2024 - 2025		FY 2023 - 2024	
	Budget	Actual/YTD	Budget	Actual/YTD
General Fund				
Beginning Fund Balance	\$8,008,589	\$8,008,589	\$8,541,761	\$8,541,761
Total Revenues	\$13,825,760	\$1,362,204	\$12,829,907	\$953,753
Total Expenditures	(14,202,074)	(2,632,631)	(12,691,556)	(1,504,554)
Total Revenues Over (Under) Exp.	(\$376,315)	(\$1,270,427)	\$138,350	(\$550,801)
Other Financing Sources (Use)	-	-	-	-
Transfer to Other Funds	-	-	-	-
Transfer to Unemployment	-	-	-	-
Transfer to Capital Projects	-	-	-	-
Transfer to Vehicle Replacement Fund	-	-	(303,000)	-
Transfer to Fund 410 Capital	-	-	(679,180)	-
Transfer from GH Dev Co. & HFC	-	-	-	-
Transfer from 911 Wireless Fund	69,000	11,500	69,000	11,500
Transfer from Utility Fund	15,000	2,500	15,000	2,500
Charge for city-wide service	6,000	1,000	6,000	1,000
Transfer from Court Security	20,000	3,333	20,000	-
Transfers from Drainage Fund	15,775	2,629	15,775	2,629
Net Change	(250,540)	(1,249,465)	(718,055)	(533,172)
Ending Unassigned Fund Balance	\$7,758,049	\$6,759,124	\$7,823,706	\$8,008,589
Days in Reserve	199	154	225	319

Water & Sewer Fund Revenues/Expenditures



Budget YTD: 16.67%

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

YTD Actual: \$1,799,685

Budget Actual: 17.5%

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

YTD Actual: \$818,823

Budget Actual: 8.4%

Water & Sewer Fund-Statement of Net Position Summary



Water Sewer Fund	Budget	Actual/YTD
Beginning Net Position	<u>\$2,288,104</u>	<u>\$2,288,104</u>
Total Revenues	\$10,282,200	\$1,799,685
Total Expenditures	<u>(9,779,861)</u>	<u>(818,823)</u>
Total Revenues Over (Under) Exp.	<u>\$502,339</u>	<u>\$980,862</u>
Other Funding Sources (Use)	-	-
Debt Service Bond Payments	<u>(225,170)</u>	<u>-</u>
Net Change	277,169	980,862
Ending Unassigned Net Position	<u><u>\$2,565,273</u></u>	<u><u>\$3,268,966</u></u>
Days in Reserve	83	241

Drainage Fund Revenues/Expenditures



Budget YTD: 16.67%

Total **Revenues** Budgeted: \$471,420

YTD Actual: \$76,058

Budget Actual: **16.1%**

Total **Expenditures** Budgeted: \$679,414

YTD Actual: \$85,856

Budget Actual: **12.6%**

Drainage Fund - Statement of Net Position Summary



Drainage Fund	Budget	Actual/YTD
Beginning Net Position	<u>\$1,167,314</u>	<u>\$1,167,314</u>
Total Revenues	\$471,420	\$76,058
Total Expenditures	<u>(679,414)</u>	<u>(85,856)</u>
Total Revenues Over (Under) Exp.	<u>(\$207,994)</u>	<u>(\$9,799)</u>
Other Funding Sources (Uses)		
Operating Transfers (Out)	<u>(15,775)</u>	<u>(2,629)</u>
Net Change	<u>(223,769)</u>	<u>(12,428)</u>
Ending Unassigned Net Position	<u><u>\$943,545</u></u>	<u><u>\$1,154,886</u></u>
Days in Reserve	507	807

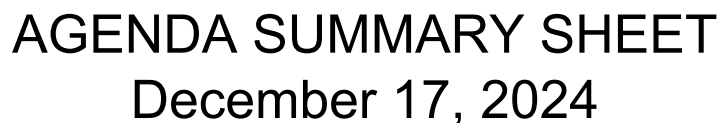
Other Funds Summary



<u>FUND</u>	<u>BUDGET EXPEND</u>	<u>ACTUAL EXPEND</u>	<u>EST. FUND BALANCE</u>
200-COURT TECHNOLOGY	\$ 4,000	\$ -	\$ 20,003
201-COURT SECURITY	\$ 6,750	\$ 3,333	\$ 46,961
205-E911 FUND	\$ 79,000	\$ 11,500	\$ 278,421
215-STREET IMPACT FEES	\$ 900,000	\$ -	\$ 1,731,939
230-PARK FEES	\$ 550,000	\$ -	\$ 1,576,198
250-OPERATING GRANTS FUND	\$ 3,140,836	\$ 1,430	\$ (33,897)
251-ARPA FUND	\$ 2,000,000	\$ -	\$ 1,575,717
403-2016 GO BOND	\$ 4,348,000	\$ 30,144	\$ 3,557,753
406-VEHICLE REPLACEMENT FUND	\$ 164,500	\$ 57,990	\$ 116,123
410-RESERVED FOR CAPITAL PROJECTS	\$ 830,690	\$ 654,485	\$ 1,584,530
515-WATER SEWER IMPACT FUND	\$ 876,450	\$ 827,011	\$ 526,004

November 2024 Financial Summary





Discuss and take action to approve Ordinance O-22-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the Comprehensive Zoning Ordinance, Plan and Map of the City of Glenn Heights, Texas, as heretofore amended, by granting a specific use permit to allow for the continuation of use as a rehabilitation care institution on a 2.784 acre +/- tract of land located at 1201 and 1205 E. Bear Creek Road, Glenn Heights, Dallas County, Texas. (Second Reading) (Parviz Pourazizian, Director of Planning and Development Services)

[illegible]

ATHLETES FOR CHANGE



PARVIZ POURAZIZIAN, DIR. DEVELOPMENT SERVICES

NOVEMBER 19, 2024

Public Hearing to receive testimony and discussion regarding amending the Comprehensive Zoning Ordinance, Plan and Map of the City of Glenn Heights, as heretofore amended, by granting a Specific Use Permit to allow for the continuation of use as a rehabilitation care institution on a 2.784-acre +/- tract of land located at 1201 and 1205 E bear creek road, Glenn Heights, Dallas county, Texas

Zoning Request



Applicant: Dennis DeVaughn

Location: 1201 and 1205 E Bear Creek RD, Glenn Heights

Request: Request for Specific Use Permit (SUP)

Acres: 2.784+/- Ac.



SITE PLAN



SITE PLAN

Athletes For Change
1205 E Bear Creek Rd

4 Buildings:
School/Offices
New Dorm
Big House
Indoor Pool

1201 E Bear Creek Rd
Small House

PICTURES



**1205 E Bear Creek Rd
Big House**



PICTURES



**1205 E Bear Creek Rd
New Dorm**



PICTURES



**1205 E Bear Creek Rd
Pool House**



BACKGROUND



In 2011 Mr. DeVaughn requested the zone change and the SUP for this facility and received approval to operate this rehab center. However, the ordinance has two criteria that requires renewal and further attention.

- The SUP was attached to Mr. DeVaughn and is not transferable.
 1. The Specific Use Permit shall be specific to the owner/Applicant, and may not be transferred to another person, entity or location without the approval of the City Council of the City of Glenn Heights, Texas. The Applicant must comply with the submitted site plan, and landscape plan, attached hereto as Exhibits B and C, respectively.
- 5 Year renewal
 15. Duration and Automatic Renewal Provisions
 - A. This SUP shall continue for a duration of 5 years, with the option for renewal for additional 5 year terms as set out below.
 - B. In order for automatic renewal to occur, the Applicant or his representative must file with the City Secretary a letter requesting automatic renewal after the 180th day but before the 120th day before the expiration of the current SUP time period. The City may impose a reasonable fee for such renewal request to cover the city's costs of the renewal.
 - C. Automatic renewal does not result in an amendment to the SUP ordinance. An Applicant seeking to change the SUP conditions or to otherwise amend the SUP ordinance must go through the procedures outlined in the city's zoning ordinance.



Recommendation

Planning and Zoning Commission on the October 7, 2024, meeting voted 4-0 to approve this request.

☐ Staff recommends approval of the SUP with the Following Conditions:

- 1) 1. There must be compliance with all applicable local and state laws regulating activities and uses; and all licenses and state-required approvals applicable to the use of the Property shall be valid and in full force, effect and in good standing.
- 2) 2. There may be no creation of a nuisance by unreasonable odor, noise, noise, glare, litter or unsightly matter, and there must be general compliance with health and sanitation ordinances and state laws regulating business activities conducted on the Property.
- 3) To Add language for the Sanitary connection.
- 4) To Include Renewal?
- 5) To tie the SUP to the specific person
- 6) Any other Council Recommendation

QUESTIONS



COMMENTS

ORDINANCE O-XX-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS AMENDING THE COMPREHENSIVE ZONING ORDINANCE, PLAN AND MAP OF THE CITY OF GLENN HEIGHTS, AS HERETOFORE AMENDED, BY GRANTING A SPECIFIC USE PERMIT TO ALLOW FOR THE CONTINUATION OF USE AS A REHABILITATION CARE INSTITUTION ON A 2.784-ACRE +/- TRACT OF LAND LOCATED AT 1205 E BEAR CREEK ROAD, GLENN HEIGHTS, DALLAS COUNTY, TEXAS, AS MORE SPECIFICALLY DESCRIBED IN EXHIBIT “A”; PROVIDING CONDITIONS OF USE; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED TWO THOUSAND DOLLARS (\$2,000.00) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Planning and Zoning Commission of the City of Glenn Heights and the City Council of the City of Glenn Heights, in compliance with the laws of the State of Texas with reference to the granting of zoning classifications and changes, have given requisite notices by publication and otherwise, and have held due hearings and afforded a full and fair hearing to all property owners generally and to all persons interested and situated in the affected area and in the vicinity thereof, and the City Council of the City of Glenn Heights is of the opinion and finds that a zoning change should be granted, and that the Comprehensive Zoning Ordinance, Plan and Map should be amended.

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

SECTION 1. All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. The City of Glenn Heights Comprehensive Zoning Ordinance, Plan and Map are hereby amended and a Special Use Permit is hereby granted to allow the subject property to be used as a Rehabilitation Care Institution, subject to the terms and conditions hereof, said subject property being generally located at 1205 E Bear Creek Road, Glenn Heights, Dallas County, Texas, and being more specifically described in Exhibit “A,” attached hereto and incorporated herein (the “Property”).

SECTION 3. The Property shall be used only in the manner and for the purposes provided for in the City of Glenn Heights Code of Ordinances, including the Zoning Ordinance and Zoning Map, as heretofore and herein amended, subject to the following special conditions:

1. There must be compliance with all applicable local and state laws regulating activities and uses; and all licenses and state-required approvals applicable to the use of the Property shall be valid and in full force, effect and in good standing.
2. There may be no creation of a nuisance by unreasonable odor, noise, glare, litter or unsightly matter, and there must be general compliance with health and sanitation

ordinances and state laws regulating business activities conducted on the Property.

3. The use of the Property authorized by this Ordinance as a Rehabilitation Care Institution shall be limited to the provision of residence and care exclusively to persons 18 years of age and younger.

SECTION 5. All provisions of the Ordinances of the City of Glenn Heights, Texas, in conflict with the provisions of this ordinance as applicable to the Property 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 Comprehensive Zoning Ordinance, 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 Comprehensive Zoning Ordinance 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 or the Comprehensive Zoning Ordinance, as amended hereby, 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.

DULY PASSED by the City Council of the City of Glenn Heights, Texas this 17th day of December, 2024.

APPROVED:

Sonja A. Brown, Mayor

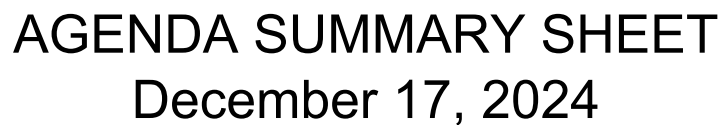
ATTEST:

Brandi Brown, City Secretary

APPROVED AS TO FORM:

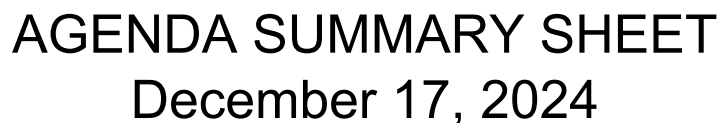
David M. Berman, City Attorney

EXHIBIT A



Discuss and take action to approve excusing the absence of Council Member Travis Bruton from the November 12, 2024, City Council Meeting pursuant to Code of Ordinances Section 1.02.
(Council Member Travis Bruton)

[illegible]



Discuss and take action to approve Resolution R-38-24, a Resolution of the City Council of the City of Glenn Heights, Texas, authorizing the City Manager to enter into the Kroger Texas Opioid Settlement and authorizing the submission of the Texas Settlement Subdivision Participation and Release Form regarding the Kroger Texas Opioid Settlement Agreement and full release of all claims. (David Berman, City Attorney)

[illegible]

CITY OF GLENN HEIGHTS, TEXAS
RESOLUTION NO. R-38-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO THE KROGER TEXAS OPIOID SETTLEMENT AND AUTHORIZING THE SUBMISSION OF THE TEXAS SETTLEMENT SUBDIVISION PARTICIPATION AND RELEASE FORM REGARDING THE KROGER TEXAS OPIOID SETTLEMENT AGREEMENT AND FULL RELEASE OF ALL CLAIMS; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Glenn Heights has previously adopted and approved the Texas Term Sheet and Allocation Schedule regarding the Global Opioid Settlement through the Office of the Attorney General; and

WHEREAS, the City of Glenn Heights has received notice of a settlement through the Office of the Texas Attorney General relating to opioid claims against Kroger (the “Kroger Settlement”); and

WHEREAS, the City of Glenn Heights can participate in this settlement by adopting and submitting to the Office of the Texas Attorney General on or before December 29, 2024, the Texas Settlement Subdivision Participation and Release Form, attached hereto and incorporated herein by this reference as Exhibit “A” (the “Release Form”);

WHEREAS, the City Council of the City of Glenn Heights, Texas, (i) finds there is a substantial need for repayment of opioid-related expenditures and payment to abate opioid-related harms in and about the City of Glenn Heights, (ii) supports the addition of the Kroger Settlement to those previously adopted; and (iii) supports the adoption and approval the Release Form and finds it to be in the public interest to approve such settlement;

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

SECTION 1. The City Manager is hereby authorized on behalf of the City to enter into the opioid settlement with Kroger, as that term is defined above and to sign and submit or cause to be submitted said Release Form, attached hereto and incorporated herein by this reference as Exhibit “A” to the Texas Attorney General by email at opioids@oag.texas.gov before December 29, 2024.

SECTION 2. The City Manager is authorized to act on behalf of the City to agree to such future opioid settlement agreements and release of claims negotiated and recommended by the Texas Attorney General that provide for distribution of settlement funds to the City.

SECTION 3. This Resolution shall become effective immediately upon passage.

PASSED AND APPROVED this 17th day of December 2024.

APPROVED:

Sonja Brown, Mayor

ATTEST:

Brandi Brown, City Secretary

APPROVED AS TO FORM:

David M. Berman, City Attorney

Exhibit A

[Texas Settlement Subdivision Participation and Release – Kroger]

Exhibit A

TEXAS SETTLEMENT SUBDIVISION PARTICIPATION AND RELEASE FORM

Political Subdivision:	Texas
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“Texas Political Subdivision”), in order to obtain and in consideration for the benefits provided to the Texas Political Subdivision pursuant to the Kroger Texas Settlement Agreement and Full Release of All Claims dated October 30, 2024 (“Kroger Texas Settlement”), and acting through the undersigned authorized official, hereby elects to participate in the Kroger Texas Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Texas Political Subdivision above is aware of and has reviewed the Kroger Settlement Agreement, understands that all terms in this Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Texas Political Subdivision elects to participate in the Kroger Texas Settlement and become a Participating Texas Political Subdivision as provided therein.
2. The Texas Political Subdivision shall immediately cease any and all litigation activities as to the Released Entities and Released Claims and, within 14 days of executing this Participation and Release Form, its counsel shall work with Kroger’s counsel to dismiss with prejudice any Released Claims that it has filed.
3. The Texas Political Subdivision agrees to the terms of the Kroger Texas Settlement pertaining to Texas Political Subdivisions as provided therein.
4. By agreeing to the terms of the Kroger Texas Settlement and becoming a Releasor, the Texas Political Subdivision is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date of the Release.
5. The Texas Political Subdivision agrees to use any monies it received through the Kroger Texas Settlement solely for the purposes provided therein.

6. The Texas Political Subdivision submits to the exclusive jurisdiction and authority of the Texas Consolidated Litigation Court as defined in the Kroger Texas Settlement. For the avoidance of doubt, nothing contained in this Participation and Release Form, or the Kroger Texas Settlement, constitutes consent to jurisdiction, express or implied, over the Texas Political Subdivision or its selected counsel to the jurisdiction of any other court (including without limitation MDL 2804, the MDL 2804 Fee Panel, the MDL 2804 Enforcement Committee, or the Court in which any Texas Consent Judgment is filed) for any purpose whatsoever.
7. The Texas Political Subdivision, as a Participating Texas Subdivision, has the right to enforce the Kroger Texas Settlement in the Texas Consolidated Litigation Court as provided therein.
8. The Texas Political Subdivision, as a Participating Texas Subdivision, hereby becomes a Releasor for all purposes in the Kroger Texas Settlement, including but not limited to all provisions of Section V (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Texas Political Subdivision hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entities in any forum whatsoever. The releases provided for in the Kroger Texas Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entity the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Texas Political Subdivision to release claims. The Kroger Texas Settlement shall be a complete bar to any Released Claim.
9. The Texas Political Subdivision hereby takes on all rights and obligations of a Participating Texas Subdivision as set forth in the Kroger Texas Settlement.
10. In connection with the releases provided for in the Kroger Texas Settlement, each Texas Political Subdivision expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Texas Political Subdivision hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Kroger Texas Settlement.

11. The Texas Political Subdivision acknowledges, agrees, and understands that the Maximum Texas Settlement Amount to be paid under the Kroger Texas Settlement for the benefit of the Participating Texas Political Subdivision, is less than or equal to the amount, in the aggregate, of the Alleged Harms allegedly suffered by the governmental entity, constitutes restitution and remediation for damage or harm allegedly caused by Kroger in order to restore, in whole or part, the governmental entity to the same position or condition that it would be in had it not suffered the Alleged Harms; and constitutes restitution and remediation for damage or harm allegedly caused by the potential violation of a law and/or is an amount paid to come into compliance with the law.
12. Nothing herein is intended to modify in any way the terms of the Kroger Texas Settlement Agreement, to which the Texas Political Subdivision hereby agrees. To the extent this Participation and Release Form is interpreted differently from the Kroger Texas Settlement, the Kroger Texas Settlement controls.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Texas Political Subdivision.

Signature: _____
Name: _____
Title: _____
Date: _____

TEXAS OPIOID ABATEMENT FUND COUNCIL AND SETTLEMENT ALLOCATION TERM SHEET

WHEREAS, the people of the State of Texas and its communities have been harmed through the National and Statewide epidemic caused by licit and illicit opioid use and distribution within the State of Texas; and now,

WHEREAS, the State of Texas, though its elected representatives and counsel, including the Honorable Ken Paxton, Attorney General of the State of Texas, and certain Political Subdivisions, through their elected representatives and counsel, are separately engaged in litigation seeking to hold those entities in the supply chain accountable for the damage caused; and now,

WHEREAS, the State of Texas, through its Attorney General and its Political Subdivisions, share a common desire to abate and alleviate the impacts of the epidemic throughout the State of Texas; and now,

THEREFORE, the State of Texas and its Political Subdivisions, subject to completing formal documents effectuating the Parties' agreements, enter into this State of Texas and Texas Political Subdivisions' Opioid Abatement Fund Council and Settlement Allocation Term Sheet (Texas Term Sheet) relating to the allocation and use of the proceeds of any Settlements as described.

A. Definitions

As used in this Texas Term Sheet:

1. “The State” shall mean the State of Texas acting through its Attorney General.
2. “Political Subdivision(s)” shall mean any Texas municipality and county.
3. “The Parties” shall mean the State of Texas, the Political Subdivisions, and the Plaintiffs’ Steering Committee and Liaison Counsel (PSC) in the Texas Opioid MDL, *In Re: Texas Opioid Litigation*, MDL No. 2018-63587, in the 152d District Court of Harris County, Texas.
4. “Litigating Political Subdivision” means a Political Subdivision that filed suit in the state courts of the State of Texas prior to the Execution Date of this Agreement, whether or not such case was transferred to Texas Opioid MDL, or removed to federal court.
5. “National Fund” shall mean any national fund established for the benefit of the Texas Political Subdivisions. In no event shall any National Fund be used to create federal jurisdiction, equitable or otherwise, over the Texas Political Subdivisions or those similarly situated state-court litigants who are included in the state coalition, nor shall the National Fund require participating in a class action or signing a participation agreement as part of the criteria for participating in the National Fund.
6. “Negotiating Committee” shall mean a three-member group comprising four representatives for each of (1) the State; (2) the PSC; and (3) Texas’

Political Subdivisions (collectively, “Members”). The State shall be represented by the Texas Attorney General or his designees. The PSC shall be represented by attorneys Mikal Watts, Jeffrey Simon, Dara Hegar, Dan Downey, or their designees. Texas’ Political Subdivisions shall be represented by Clay Jenkins (Dallas County Judge), Terrence O’Rourke (Special Assistant County Attorney, Harris County), Nelson Wolff (Bexar County Judge), and Nathaniel Moran (Smith County Judge) or their designees.

7. “Settlement” shall mean the negotiated resolution of legal or equitable claims against a Pharmaceutical Supply Chain Participant that includes the State and Political Subdivisions.
8. “Opioid Funds” shall mean monetary amounts obtained through a Settlement as defined in this Texas Term Sheet.
8. “Approved Purpose(s)” shall mean those uses identified in Exhibit A hereto.
9. “Pharmaceutical Supply Chain” shall mean the process and channels through which opioids or opioids products are manufactured, marketed, promoted, distributed, or dispensed.

10. “Pharmaceutical Supply Chain Participant” shall mean any entity that engages in or has engaged in the manufacture, marketing, promotion, distribution, or dispensing of an opioid analgesic.
11. “Texas Opioid Council” shall mean the Council described in Exhibit A hereto, which has the purpose of ensuring the funds recovered by Texas (through the joint actions of the Attorney General and the Texas Political Subdivisions) are allocated fairly and spent to remediate the opioid crisis in Texas, using efficient and cost-effective methods that are directed to the hardest hit regions in Texas while also ensuring that all Texans benefit from prevention and recovery efforts.

B. Allocation of Settlement Proceeds

1. All Opioid Funds distributed in Texas shall be divided with 15% going to Political Subdivisions (“Subdivision Share”), 70% to the Texas Opioid Abatement Fund through the Texas Opioid Council (Texas Abatement Fund Share) identified and described on Exhibits A and C hereto, and 15% to the Office of the Texas Attorney General as Counsel for the State of Texas (“State Share”). Out of the Texas Opioid Abatement Fund, reasonable expenses up to 1% shall be paid to the Texas Comptroller for the administration of the Texas Opioid Council pursuant to the Opioid

Abatement Fund (Texas Settlement) Opioid Council Agreement, Exhibit A hereto.

2. The Subdivisions Share shall be allocated in accordance with the division of proceeds on Exhibit B hereto.
3. The Texas Abatement Fund Share shall be allocated to the Opioid Council to be apportioned in accordance with the guidelines of Exhibit A, and Exhibit C hereto.
4. In the event a Subdivision merges, dissolves, or ceases to exist, the allocation percentage for that Subdivision shall be redistributed as directed by the settlement document, and if not specified, equitably based on the composition of the successor Subdivision. If a Subdivision for any reason is excluded from a specific settlement, the allocation percentage for that Subdivision shall be redistributed as directed by the settlement document, and if not specified, equitably among the participating Subdivisions.
5. Funds obtained from parties unrelated to the Litigation, via grant, bequest, gift or the like, separate and distinct from the Litigation, may be directed to the Texas Opioid Council and disbursed as set forth below.
6. The Subdivision share shall be initially deposited and paid in cash directly to the Subdivision under the authority and guidance of the Texas MDL Court, who shall direct any Settlement funds to be held in trust in a

segregated account to benefit the Subdivisions and to be promptly distributed as set forth herein and in accordance with Exhibit B.

7. Nothing in this Texas Term Sheet should alter or change any Subdivision's rights to pursue its own claim. Rather, the intent of this Texas Term Sheet is to join all parties to disburse settlement proceeds from one or more defendants to all parties participating in that settlement within Texas.
8. Opioid Funds from the Texas Abatement Fund Share shall be directed to the Texas Opioid Council and used in accordance with the guidelines as set out on Exhibit A hereto, and the Texas Abatement Fund Share shall be distributed to the Texas Opioid Council under the authority and guidance of the Texas MDL Court, consistent with Exhibits A and C, and the by-laws of the Texas Opioid Council documents and disbursed as set forth therein, including without limitation all abatement funds and the 1% holdback for expenses.
9. The State of Texas and the Political Subdivisions understand and acknowledge that additional steps may need to be undertaken to assist the Texas Opioid Council in its mission, at a predictable level of funding, regardless of external factors.

C. Payment of Counsel and Litigation Expenses

1. Any Master Settlement Agreement settlement will govern the payment of fees and litigation expenses to the Parties. The Parties agree to direct control of any Texas Political Subdivision fees and expenses to the “Texas Opioid Fee and Expense Fund,” which shall be allocated and distributed by the Texas MDL Court, *In re: Texas Opioid Litigation*, MDL No. 2018-63587, in the 152nd District Court of Harris County, Texas, and with the intent to compensate all counsel for Texas Political Subdivisions who have not chosen to otherwise seek compensation for fees and expenses from any federal MDL common benefit fund.
2. The Parties agree that no portion of the State of Texas 15% allocation share from any settlement shall be administered through the National Fund, the Texas MDL Court, or Texas Opioid Fee and Expense Fund, but shall be directed for payment to the State of Texas by the State of Texas.
3. The State of Texas and the Texas Political Subdivisions, and their respective attorneys, agree that all fees – whether contingent, hourly, fixed or otherwise – owed by the Texas Political Subdivisions shall be paid out of the National Fund or as otherwise provided for herein to the Texas Opioid Fee and Expense Fund to be distributed by the 152nd

District Court of Harris County, Texas pursuant to its past and future orders.

4. From any opioid-related settlements with McKesson, Cardinal Health, ABDC, and Johnson & Johnson, and for any future opioid-related settlements negotiated, in whole or in part, by the Negotiating Committee with any other Pharmaceutical Supply Chain Participant, the funds to be deposited in the Texas Opioid Fee and Expense Fund shall be 9.3925% of the combined Texas Political Subdivision and Texas Abatement Fund portions of each payment (annual or otherwise) to the State of Texas for that settlement, plus expenses from the National Fund, and shall be sought by Texas Political Subdivision Counsel initially through the National Fund. The Texas Political Subdivisions' percentage share of fees and expenses from the National Fund shall be directed to the Texas Opioid Fee and Expense Fund in the Texas MDL, as soon as is practical, for allocation and distribution in accordance with the guidelines herein.
5. If the National Fund share to the Texas Political Subdivisions is insufficient to cover the guaranteed 9.3925%, plus expenses from the National Fund, per subsection 4, immediately *supra*, or if payment from the National Fund is not received within 12 months after the date the

first payment is made by the Defendants pursuant to the settlement, then the Texas Political Subdivisions shall recover up to 12.5% of the Texas Political Subdivision Share to make up any difference.

6. If the National Fund and the Texas Political Subdivision share are insufficient to cover the guaranteed 9.3925%, plus expenses from the National Fund, or if payment from the National Fund is not received within 12 months after the date the first payment is made by the Defendants pursuant to the settlement, then the Texas Political Subdivisions shall recover up to 8.75% of the Abatement Fund Share to make up any difference. In no event shall the Texas Political Subdivision share exceed 9.3925% of the combined Texas Political Subdivision and Texas Abatement Fund portions of any settlement, plus expenses from the National Fund. In the event that any payment is received from the National Fund such that the total amount in fees and expenses exceeds 9.3925%, the Texas Political Subdivisions shall return any amounts received greater than 9.3925% of the combined Texas Political Subdivision and Texas Abatement Fund portions to those respective Funds.

7. For each settlement utilizing a National Fund, the Texas Political Subdivisions need only make one attempt at seeking fees and expenses there.
8. The total amount of the Texas Opioid Fee and Expense Fund shall be reduced proportionally, according to the agreed upon allocation of the Texas Subdivision Fund, for any Texas litigating Political Subdivision that (1) fails to enter the settlement; and (2) was filed in Texas state court, and was transferred to the Texas MDL (or removed before or during transfer to the Texas MDL) as of the execution date of this Agreement.

D. The Texas Opioid Council and Texas Abatement Fund

The Texas Opioid Council and Texas Abatement Fund is described in detail at Exhibit A, incorporated herein by reference.

E. Settlement Negotiations

1. The State and Negotiating Committee agree to inform each other in advance of any negotiations relating to a Texas-only settlement with a Pharmaceutical Supply Chain Participant that includes both the State and its Political Subdivisions and shall provide each other the opportunity to participate in all such negotiations. Any Texas-only Settlement agreed to with the State and Negotiating Committee shall be subject to the approval

of a majority of litigating Political Subdivisions. The Parties further agree to keep each other reasonably informed of all other global settlement negotiations with Pharmaceutical Supply Chain Participants and to include the Negotiating Committee or designees. Neither this provision, nor any other, shall be construed to state or imply that either the State or the Negotiating Committee is unauthorized to engage in settlement negotiations with Pharmaceutical Supply Chain Participants without prior consent or contemporaneous participation of the other, or that either party is entitled to participate as an active or direct participant in settlement negotiations with the other. Rather, while the State's and Negotiation Committee's efforts to achieve worthwhile settlements are to be collaborative, incremental stages need not be so.

2. Any Master Settlement Agreement (MSA) shall be subject to the approval and jurisdiction of the Texas MDL Court.
3. As this is a Texas-specific effort, the Committee shall be Chaired by the Attorney General. However, the Attorney General, or his designees, shall endeavor to coordinate any publicity or other efforts to speak publicly with the other Committee Members.
4. The State of Texas, the Texas MDL Plaintiff's Steering Committee representatives, or the Political Subdivision representatives may withdraw

from coordinated Settlement discussions detailed in this Section upon 10 business days' written notice to the remaining Committee Members and counsel for any affected Pharmaceutical Supply Chain Participant. The withdrawal of any Member releases the remaining Committee Members from the restrictions and obligations in this Section.

5. The obligations in this Section shall not affect any Party's right to proceed with trial or, within 30 days of the date upon which a trial involving that Party's claims against a specific Pharmaceutical Supply Chain Participant is scheduled to begin, reach a case specific resolution with that particular Pharmaceutical Supply Chain Participant.

F. Amendments

The Parties agree to make such amendments as necessary to implement the intent of this agreement.

Acknowledgment of Agreement

We, the undersigned, have participated in the drafting of the above Texas Term Sheet, including consideration based on comments solicited from Political Subdivisions. This document has been collaboratively drafted to maintain all individual claims while allowing the State and its Political Subdivisions to cooperate in exploring all possible means of resolution. Nothing in this agreement binds any party to any specific outcome. Any resolution under this document will require

acceptance by the State of Texas and a majority of the Litigating Political Subdivisions.

We, the undersigned, hereby accept the STATE OF TEXAS AND TEXAS POLITICAL SUBDIVISIONS' OPIOID ABATEMENT FUND COUNCIL AND SETTLEMENT ALLOCATION TERM SHEET. We understand that the purpose of this Texas Term Sheet is to permit collaboration between the State of Texas and Political Subdivisions to explore and potentially effectuate earlier resolution of the Opioid Litigation against Pharmaceutical Supply Chain Participants. We also understand that an additional purpose is to create an effective means of distributing any potential settlement funds obtained under this Texas Term Sheet between the State of Texas and Political Subdivisions in a manner and means that would promote an effective and meaningful use of the funds in abating the opioid epidemic throughout Texas.

Executed this 13 day of May, 2020.

FOR THE STATE OF TEXAS:

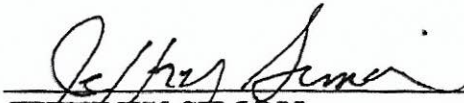


KENNETH PAXTON, JR.
ATTORNEY GENERAL

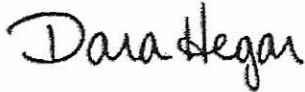
FOR THE SUBDIVISIONS
AND TEXAS MDL PSC:



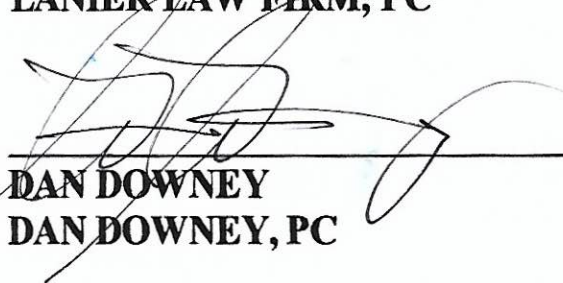
MIKAL WATTS
WATTS GUERRA LLP



JEFFREY SIMON
SIMON GREENSTONE PANATIER, PC



DARA HEGAR
LANIER LAW FIRM, PC



DAN DOWNEY
DAN DOWNEY, PC

:sas

EXHIBIT A

Opioid Abatement Fund (Texas) Settlement

Opioid Council

As part of the settlement agreement and upon its execution, the parties will form the Texas Opioid Council (Council) to establish the framework that ensures the funds recovered by Texas (through the joint actions of the Attorney General and the state's political subdivisions) are allocated fairly and spent to remediate the opioid crisis in Texas, using efficient and cost-effective methods that are directed to the hardest hit regions in Texas while also ensuring that all Texans benefit from prevention and recovery efforts.

I. Structure

The Council will be responsible for the processes and procedures governing the spending of the funds held in the Texas Abatement Fund, which will be approximately 70% of all funds obtained through settlement and/or litigation of the claims asserted by the State and its subdivisions in the investigations and litigation related to the manufacturing, marketing, distribution, and sale of opioids and related pharmaceuticals.

Money paid into the abatement fund will be held by an independent administrator, who shall be responsible for the ministerial task of releasing funds solely as authorized below by the Council, and accounting for all payments to and from the fund.

The Council will be formed when a court of competent jurisdiction enters an order settling the matter, including any order of a bankruptcy court. The Council's members must be appointed within sixty (60) days of the date the order is entered.

A. Membership

The Council shall be comprised of the following thirteen (13) members:

1. *Statewide Members.*

Six members appointed by the Governor and Attorney General to represent the State's interest in opioid abatement. The statewide members are appointed as follows:

- a. The Governor shall appoint three (3) members who are licensed health professionals with significant experience in opioid interventions;
- b. The Attorney General shall appoint three (3) members who are licensed professionals with significant experience in opioid incidences; and
- c. The Governor will appoint the Chair of the Council as a non-voting member. The Chair may only cast a vote in the event there is a tie of the membership.

2. *Regional Members.*

Six (6) members appointed by the State's political subdivisions to represent their designated Texas Health and Human Services Commission "HHSC" Regional Healthcare

Partnership (Regions) to ensure dedicated regional, urban, and rural representation on the Council. The regional appointees must be from either academia or the medical profession with significant experience in opioid interventions. The regional members are appointed as follows:

- a. One member representing Regions 9 and 10 (Dallas Ft-Worth);
- b. One member representing Region 3 (Houston);
- c. One member representing Regions 11, 12, 13, 14, 15, 19 (West Texas);
- d. One member representing Regions 6, 7, 8, 16 (Austin-San Antonio);
- e. One member representing Regions 1, 2, 17, 18 (East Texas); and
- f. One member representing Regions 4, 5, 20 (South Texas).

B. Terms

All members of the Council are appointed to serve staggered two-year terms, with the terms of members expiring February 1 of each year. A member may serve no more than two consecutive terms, for a total of four consecutive years. For the first term, four (4) members (two (2) statewide and two (2) for the subdivisions) will serve a three-year term. A vacancy on the Council shall be filled for the unexpired term in the same manner as the original appointment. The Governor will appoint the Chair of the Council who will not vote on Council business unless there is a tie vote, and the subdivisions will appoint a Vice-Chair voting member from one of the regional members.

C. Governance

1. Administration

The Council is attached administratively to the Comptroller. The Council is an independent, quasi-governmental agency because it is responsible for the statewide distribution of the abatement settlement funds. The Council is exempt from the following statutes:

- a. Chapter 316 of the Government Code (Appropriations);
- b. Chapter 322 of the Government Code (Legislative Budget Board);
- c. Chapter 325 of the Government Code (Sunset);
- d. Chapter 783 of the Government Code (Uniform Grants and Contract Management);
- e. Chapter 2001 of the Government Code (Administrative Procedure);
- f. Chapter 2052 of the Government Code (State Agency Reports and Publications);
- g. Chapter 2261 of the Government Code (State Contracting Standards and Oversight);
- h. Chapter 2262 of the Government Code (Statewide Contract Management);

- i. Chapter 262 of the Local Government Code (Purchasing and Contracting Authority of Counties); and
- j. Chapter 271 of the Local Government Code (Purchasing and Contracting Authority of Municipalities, Counties, and Certain Other Local Governments).

2. *Transparency*

The Council will abide by state laws relating to open meetings and public information, including Chapters 551 and 552 of the Texas Government Code.

- i. The Council shall hold at least four regular meetings each year. The Council may hold additional meetings on the request of the Chair or on the written request of three members of the council. All meetings shall be open to the public, and public notice of meetings shall be given as required by state law.
- ii. The Council may convene in a closed, non-public meeting:
 - a. If the Commission must discuss:
 - 1. Negotiation of contract awards; and
 - 2. Matters specifically exempted from disclosure by federal and state statutes.
 - b. All minutes and documents of a closed meeting shall remain under seal, subject to release only order of a court of competent jurisdiction.

3. *Authority*

The Council does not have rulemaking authority. The terms of each Judgment, Master Settlement Agreement, or any Bankruptcy Settlement for Texas control the authority of the Council and the Council may not stray outside the bounds of the authority and power vested by such settlements. Should the Council require legal assistance in determining their authority, the Council may direct the executive director to seek legal advice from the Attorney General to clarify the issue.

D. Operation and Expenses

The independent administrator will set aside up to one (1) percent of the settlement funds for the administration of the Council for reasonable costs and expenses of operating the foregoing duties, including educational activities.

1. *Executive Director*

The Comptroller will employ the executive director of the Council and other personnel as necessary to administer the duties of the Council and carry out the functions of the Council. The executive director must have at least 10 years of experience in government or public administration and is classified as a Director V/B30 under the State Auditor's State Classification. The Comptroller will pay the salaries of the Council employees from the

one (1) percent of the settlement funds set aside for the administration of the Council. The Comptroller will request funds from the Texas Abatement Fund Point of Contact.

2. Travel Reimbursement

A person appointed to the Council is entitled to reimbursement for the travel expenses incurred in attending Council duties. A member of the Council may be reimbursed for actual expenses for meals, lodging, transportation, and incidental expenses in accordance with travel rates set by the federal General Services Administration.

II. Duties/Roles

It is the duty of the Council to determine and approve the opioid abatement strategies and funding awards.

A. Approved Abatement Strategies

The Council will develop the approved Texas list of abatement strategies based on but not limited to the existing national list of opioid abatement strategies (see attached Appendix A) for implementing the Texas Abatement Fund.

1. The Council shall only approve strategies which are evidence-informed strategies.
2. The Texas list of abatement strategies must be approved by majority vote. The majority vote must include a majority from both sides of the statewide members and regional members in order to be approved, e.g., at least four (4) of six (6) members on each side.

B. Texas Abatement Fund Point of Contact

The Council will determine a single point of contact called the Abatement Fund Point of Contact (POC) to be established as the sole entity authorized to receive requests for funds and approve expenditures in Texas and order the release of funds from the Texas Abatement Fund by the independent administrator. The POC may be an independent third party selected by the Council with expertise in banking or financial management. The POC will manage the Opioid Council Bank Account (Account). Upon a vote, the Council will direct the POC to contact the independent administrator to release funds to the Account. The Account is outside the State Treasury and not managed by any state or local officials. The POC is responsible for payments to the qualified entities selected by the Council for abatement fund awards. The POC will submit a monthly financial statement on the Account to the Council.

C. Auditor

An independent auditor appointed by the Council will perform an audit on the Account on an annual basis and report its findings, if any, to the Council.

D. Funding Allocation

The Council is the sole decision-maker on the funding allocation process of the abatement funds. The Council will develop the application and award process based on the parameters outlined below. An entity seeking funds from the Council must apply for funds; no funds will be awarded without an application. The executive director and personnel may assist the Council in gathering and compiling the applications for consideration; however, the Council members are the sole decision-makers of awards and funding determination. The Council will use the following processes to award funds:

1. *Statewide Funds.* The Council will consider, adopt and approve the allocation methodology attached as Exhibit C, based upon population health data and prevalence of opioid incidences, at the Council's initial meeting. Adoption of such methodology will allow each Region to customize the approved abatement strategies to fit its communities' needs. The statewide regional funds will account for seventy-five (75) percent of the total overall funds, less the one (1) percent administrative expense described herein.
2. *Targeted Funds.* Each Region shall reserve twenty-five (25) percent of the overall funds, for targeted interventions in the specific Region as identified by opioid incidence data. The Council must approve on an annual basis the uses for the targeted abatement strategies and applications available to every Region, including education and outreach programs. Each Region without approved uses for the targeted funds from the Council, based upon a greater percentage of opioid incidents compared to its population, is subject to transfer of all or a portion of the targeted funds for that Region for uses based upon all Regions' targeted funding needs as approved by the Council on an annual basis.
3. *Annual Allocation.* Statewide regional funds and targeted funds will be allocated on an annual basis. If a Region lapses its funds, the funds will be reallocated based on all Regions' funding needs.

E. Appeal Process

The Council will establish an appeal process to permit the applicants for funding (state or subdivisions) to challenge decisions by the Council-designated point of contact on requests for funds or expenditures.

1. To challenge a decision by the designated point of contact, the State or a subdivision must file an appeal with the Council within thirty (30) days of the decision. The Council then has thirty (30) days to consider and rule on the appeal.
2. If the Council denies the appeal, the party may file an appeal with the state district court of record where the final opioid judgment or Master Settlement Agreement is filed. The Texas Rules of Civil Procedure and Rules of Evidence will govern these proceedings. The Council may request representation from the Attorney General in these proceedings.

In making its determination, the state district court shall apply the same clear error standards contained herein that the Council must follow when rendering its decision.

3. The state district court will make the final decision and the decision is not appealable.
4. Challenges will be limited and subject to penalty if abused.
5. Attorneys' fees and costs are not recoverable in these appeals.

F. Education

The Council may determine that a percentage of the funds in the Abatement Fund from the targeted funds be used to develop an education and outreach program to provide materials on the consequences of opioid drug use, prevention and interventions. Any material developed will include online resources and toolkits for communities.

EXHIBIT B

Exhibit B: Municipal Area Allocations: 15% of Total (\$150 million)

(County numbers refer to distribution to the county governments after payment to cities within county borders has been made. Minimum distribution to each county is \$1000.)

Municipal Area	Allocation	Municipal Area	Allocation
Abbott	\$688	Lakeport	\$463
Abernathy	\$110	Lakeside	\$4,474
Abilene	\$563,818	Lakeside City	\$222
Ackerly	\$21	Lakeview	\$427
Addison	\$58,094	Lakeway	\$31,657
Adrian	\$181	Lakewood Village	\$557
Agua Dulce	\$43	Lamar County	\$141,598
Alamo	\$22,121	Lamb County	\$50,681
Alamo Heights	\$28,198	Lamesa	\$29,656
Alba	\$3,196	Lampasas	\$28,211
Albany	\$180	Lampasas County	\$42,818
Aledo	\$331	Lancaster	\$90,653
Alice	\$71,291	Laredo	\$763,174
Allen	\$315,081	Latexo	\$124
Alma	\$1,107	Lavaca County	\$45,973
Alpine	\$29,686	Lavon	\$7,435
Alto	\$3,767	Lawn	\$58
Alton	\$11,540	League City	\$302,418
Alvarado	\$29,029	Leakey	\$256
Alvin	\$113,962	Leander	\$88,641
Alvord	\$358	Leary	\$797
Amarillo	\$987,661	Lee County	\$30,457
Ames	\$5,571	Lefors	\$159
Amherst	\$22	Leon County	\$67,393
Anahuac	\$542	Leon Valley	\$23,258
Anderson	\$19	Leona	\$883
Anderson County	\$268,763	Leonard	\$8,505
Andrews	\$18,983	Leroy	\$176
Andrews County	\$37,606	Levelland	\$46,848
Angelina County	\$229,956	Lewisville	\$382,094
Angleton	\$62,791	Lexington	\$2,318
Angus	\$331	Liberty	\$72,343
Anna	\$9,075	Liberty County	\$531,212
Annetta	\$5,956	Liberty Hill	\$2,780
Annetta North	\$34	Limestone County	\$135,684

(Table continues on multiple pages below)

Annetta South	\$602	Lincoln Park	\$677
Annona	\$738	Lindale	\$24,202
Anson	\$5,134	Linden	\$3,661
Anthony	\$4,514	Lindsay	\$1,228
Anton	\$444	Lipan	\$44
Appleby	\$1,551	Lipscomb County	\$10,132
Aquilla	\$208	Little Elm	\$69,326
Aransas County	\$266,512	Little River-Academy	\$798
Aransas Pass	\$57,813	Littlefield	\$7,678
Archer City	\$10,554	Live Oak	\$32,740
Archer County	\$45,534	Live Oak County	\$39,716
Arcola	\$7,290	Liverpool	\$1,435
Argyle	\$11,406	Livingston	\$73,165
Arlington	\$735,803	Llano	\$23,121
Armstrong County	\$974	Llano County	\$115,647
Arp	\$2,009	Lockhart	\$49,050
Asherton	\$112	Lockney	\$3,301
Aspermont	\$9	Log Cabin	\$1,960
Atascosa County	\$176,903	Lometa	\$1,176
Athens	\$105,942	Lone Oak	\$1,705
Atlanta	\$30,995	Lone Star	\$8,283
Aubrey	\$15,141	Longview	\$482,254
Aurora	\$1,849	Loraine	\$188
Austin County	\$76,030	Lorena	\$3,390
Austin	\$4,877,716	Lorenzo	\$11,358
Austwell	\$109	Los Fresnos	\$11,185
Avery	\$138	Los Indios	\$159
Avinger	\$1,115	Los Ybanez	\$0
Azle	\$32,213	Lott	\$1,516
Bailey	\$950	Lovelady	\$249
Bailey County	\$15,377	Loving County	\$1,000
Bailey's Prairie	\$5,604	Lowry Crossing	\$783
Baird	\$2,802	Lubbock	\$319,867
Balch Springs	\$27,358	Lubbock County	\$1,379,719
Balcones Heights	\$23,811	Lucas	\$5,266
Ballinger	\$9,172	Lueders	\$508
Balmorhea	\$63	Lufkin	\$281,592
Bandera	\$2,893	Luling	\$29,421
Bandera County	\$86,815	Lumberton	\$36,609
Bangs	\$3,050	Lyford	\$3,071

Bardwell	\$362	Lynn County	\$6,275
Barry	\$200	Lytle	\$7,223
Barstow	\$61	Mabank	\$19,443
Bartlett	\$3,374	Madison County	\$49,492
Bartonville	\$8,887	Madisonville	\$11,458
Bastrop	\$46,320	Magnolia	\$26,031
Bastrop County	\$343,960	Malakoff	\$12,614
Bay City	\$57,912	Malone	\$439
Baylor County	\$29,832	Manor	\$12,499
Bayou Vista	\$6,240	Mansfield	\$150,788
Bayside	\$242	Manvel	\$12,305
Baytown	\$216,066	Marble Falls	\$37,039
Bayview	\$41	Marfa	\$65
Beach City	\$12,505	Marietta	\$338
Bear Creek	\$906	Marion	\$275
Beasley	\$130	Marion County	\$54,728
Beaumont	\$683,010	Marlin	\$21,634
Beckville	\$1,247	Marquez	\$1,322
Bedford	\$94,314	Marshall	\$108,371
Bedias	\$3,475	Mart	\$928
Bee Cave	\$12,863	Martin County	\$10,862
Bee County	\$97,844	Martindale	\$2,437
Beeville	\$24,027	Mason	\$777
Bell County	\$650,748	Mason County	\$3,134
Bellaire	\$41,264	Matador	\$1,203
Bellevue	\$56	Matagorda County	\$135,239
Bellmead	\$14,487	Mathis	\$15,720
Bells	\$1,891	Maud	\$423
Bellville	\$7,488	Maverick County	\$115,919
Belton	\$72,680	Maypearl	\$986
Benavides	\$152	McAllen	\$364,424
Benbrook	\$43,919	McCamey	\$542
Benjamin	\$951	McGregor	\$9,155
Berryville	\$14,379	McKinney	\$450,383
Bertram	\$182	McLean	\$14
Beverly Hills	\$4,336	McLendon-Chisholm	\$411
Bevil Oaks	\$549	Mcculloch County	\$20,021
Bexar County	\$7,007,152	Mclennan County	\$529,641
Big Lake	\$547	Mcmullen County	\$1,000
Big Sandy	\$4,579	Meadow	\$1,121

Big Spring	\$189,928	Meadowlakes	\$905
Big Wells	\$236	Meadows Place	\$18,148
Bishop	\$8,213	Medina County	\$48,355
Bishop Hills	\$323	Megargel	\$611
Blackwell	\$31	Melissa	\$15,381
Blanco	\$6,191	Melvin	\$345
Blanco County	\$49,223	Memphis	\$7,203
Blanket	\$147	Menard	\$991
Bloomburg	\$1,010	Menard County	\$14,717
Blooming Grove	\$352	Mercedes	\$21,441
Blossom	\$198	Meridian	\$3,546
Blue Mound	\$2,888	Merkel	\$10,117
Blue Ridge	\$1,345	Mertens	\$239
Blum	\$1,622	Mertzon	\$29
Boerne	\$45,576	Mesquite	\$310,709
Bogata	\$3,649	Mexia	\$21,096
Bonham	\$100,909	Miami	\$455
Bonney	\$2,510	Midland County	\$279,927
Booker	\$1,036	Midland	\$521,849
Borden County	\$1,000	Midlothian	\$95,799
Borger	\$69,680	Midway	\$78
Bosque County	\$71,073	Milam County	\$97,386
Bovina	\$173	Milano	\$904
Bowie	\$83,620	Mildred	\$286
Bowie County	\$233,190	Miles	\$93
Boyd	\$6,953	Milford	\$6,177
Brackettville	\$8	Miller's Cove	\$97
Brady	\$27,480	Millican	\$417
Brazoria	\$11,537	Mills County	\$19,931
Brazoria County	\$1,021,090	Millsap	\$34
Brazos Bend	\$462	Mineola	\$48,719
Brazos Country	\$902	Mineral Wells	\$92,061
Brazos County	\$342,087	Mingus	\$189
Breckenridge	\$23,976	Mission	\$124,768
Bremond	\$5,554	Missouri City	\$209,633
Brenham	\$54,750	Mitchell County	\$20,850
Brewster County	\$60,087	Mobeetie	\$52
Briarcliff	\$572	Mobile City	\$2,034
Briaroaks	\$57	Monahans	\$5,849
Bridge City	\$80,756	Mont Belvieu	\$19,669

Bridgeport	\$33,301	Montague County	\$94,796
Briscoe County	\$977	Montgomery	\$1,884
Broaddus	\$31	Montgomery County	\$2,700,911
Bronte	\$99	Moody	\$828
Brooks County	\$20,710	Moore County	\$40,627
Brookshire	\$6,406	Moore Station	\$772
Brookside Village	\$1,110	Moran	\$50
Brown County	\$193,417	Morgan	\$605
Browndell	\$152	Morgan's Point	\$3,105
Brownfield	\$14,452	Morgan's Point Resort	\$8,024
Brownsboro	\$3,176	Morris County	\$53,328
Brownsville	\$425,057	Morton	\$167
Brownwood	\$166,572	Motley County	\$3,344
Bruceville-Eddy	\$1,692	Moulton	\$999
Bryan	\$246,897	Mount Calm	\$605
Bryson	\$1,228	Mount Enterprise	\$1,832
Buckholts	\$1,113	Mount Pleasant	\$65,684
Buda	\$10,784	Mount Vernon	\$6,049
Buffalo	\$11,866	Mountain City	\$1,548
Buffalo Gap	\$88	Muenster	\$4,656
Buffalo Springs	\$188	Muleshoe	\$4,910
Bullard	\$7,487	Mullin	\$384
Bulverde	\$14,436	Munday	\$2,047
Bunker Hill Village	\$472	Murchison	\$2,302
Burkburnett	\$37,844	Murphy	\$51,893
Burke	\$1,114	Mustang	\$7
Burleson County	\$70,244	Mustang Ridge	\$2,462
Burleson	\$151,779	Nacogdoches	\$205,992
Burnet	\$33,345	Nacogdoches County	\$198,583
Burnet County	\$189,829	Naples	\$4,224
Burton	\$937	Nash	\$7,999
Byers	\$77	Nassau Bay	\$11,247
Bynum	\$380	Natalia	\$625
Cactus	\$4,779	Navarro	\$334
Caddo Mills	\$43	Navarro County	\$103,513
Caldwell	\$18,245	Navasota	\$37,676
Caldwell County	\$86,413	Nazareth	\$124
Calhoun County	\$127,926	Nederland	\$44,585
Callahan County	\$12,894	Needville	\$10,341
Callisburg	\$101	Nevada	\$237

Calvert	\$772	New Berlin	\$4
Cameron	\$11,091	New Boston	\$6,953
Cameron County	\$537,026	New Braunfels	\$307,313
Camp County	\$28,851	New Chapel Hill	\$288
Camp Wood	\$422	New Deal	\$338
Campbell	\$1,116	New Fairview	\$2,334
Canadian	\$1,090	New Home	\$9
Caney City	\$2,005	New Hope	\$1,024
Canton	\$56,734	New London	\$4,129
Canyon	\$26,251	New Summerfield	\$442
Carbon	\$620	New Waverly	\$2,562
Carl's Corner	\$48	Newark	\$520
Carmine	\$385	Newcastle	\$914
Carrizo Springs	\$1,671	Newton	\$6,102
Carrollton	\$310,255	Newton County	\$158,006
Carson County	\$29,493	Neylandville	\$163
Carthage	\$18,927	Niederwald	\$16
Cashion Community	\$322	Nixon	\$2,283
Cass County	\$93,155	Nocona	\$16,536
Castle Hills	\$12,780	Nolan County	\$50,262
Castro County	\$4,420	Nolanville	\$4,247
Castroville	\$4,525	Nome	\$391
Cedar Hill	\$70,127	Noonday	\$226
Cedar Park	\$185,567	Nordheim	\$697
Celeste	\$1,280	Normangee	\$6,192
Celina	\$18,283	North Cleveland	\$105
Center	\$58,838	North Richland Hills	\$146,419
Centerville	\$385	Northlake	\$8,905
Chambers County	\$153,188	Novice	\$76
Chandler	\$17,364	Nueces County	\$1,367,932
Channing	\$2	O'Brien	\$76
Charlotte	\$4,257	O'Donnell	\$27
Cherokee County	\$156,612	Oak Grove	\$2,769
Chester	\$1,174	Oak Leaf	\$612
Chico	\$2,928	Oak Point	\$9,011
Childress	\$37,916	Oak Ridge	\$358
Childress County	\$50,582	Oak Ridge North	\$33,512
Chillicothe	\$172	Oak Valley	\$7
China	\$522	Oakwood	\$148
China Grove	\$598	Ochiltree County	\$15,476

Chireno	\$1,568	Odem	\$7,420
Christine	\$354	Odessa	\$559,163
Cibolo	\$13,690	Oglesby	\$29
Cisco	\$7,218	Old River-Winfree	\$21,653
Clarendon	\$114	Oldham County	\$10,318
Clarksville	\$20,891	Olmos Park	\$9,801
Clarksville City	\$54	Olney	\$6,088
Claude	\$26	Olton	\$1,197
Clay County	\$72,050	Omaha	\$4,185
Clear Lake Shores	\$6,682	Onalaska	\$31,654
Cleburne	\$228,184	Opdyke West	\$479
Cleveland	\$96,897	Orange	\$311,339
Clifton	\$9,939	Orange County	\$689,818
Clint	\$375	Orange Grove	\$1,677
Clute	\$51,350	Orchard	\$867
Clyde	\$17,287	Ore City	\$6,806
Coahoma	\$2,291	Overton	\$7,900
Cochran County	\$3,389	Ovilla	\$13,391
Cockrell Hill	\$512	Oyster Creek	\$9,633
Coffee City	\$1,087	Paducah	\$125
Coke County	\$5,522	Paint Rock	\$141
Coldspring	\$447	Palacios	\$14,036
Coleman	\$5,442	Palestine	\$178,009
Coleman County	\$4,164	Palisades	\$240
College Station	\$258,147	Palm Valley	\$1,918
Colleyville	\$46,049	Palmer	\$12,666
Collin County	\$1,266,721	Palmhurst	\$4,660
Collingsworth County	\$19,234	Palmview	\$7,577
Collinsville	\$1,831	Palo Pinto County	\$124,621
Colmesneil	\$2,211	Pampa	\$67,227
Colorado City	\$8,405	Panhandle	\$9,536
Colorado County	\$49,084	Panola County	\$80,699
Columbus	\$6,867	Panorama Village	\$1,292
Comal County	\$396,142	Pantego	\$12,898
Comanche	\$16,503	Paradise	\$52
Comanche County	\$50,964	Paris	\$201,180
Combes	\$1,710	Parker	\$10,307
Combine	\$1,892	Parker County	\$476,254
Commerce	\$33,869	Parmer County	\$15,866
Como	\$415	Pasadena	\$356,536

Concho County	\$3,859	Pattison	\$1,148
Conroe	\$466,671	Patton Village	\$9,268
Converse	\$27,693	Payne Springs	\$1,770
Cooke County	\$200,451	Pearland	\$333,752
Cool	\$731	Pearsall	\$11,570
Coolidge	\$243	Pecan Gap	\$719
Cooper	\$362	Pecan Hill	\$229
Coppell	\$86,593	Pecos	\$7,622
Copper Canyon	\$489	Pecos County	\$46,997
Copperas Cove	\$133,492	Pelican Bay	\$1,199
Corinth	\$75,298	Penelope	\$415
Corpus Christi	\$1,812,707	Penitas	\$312
Corral City	\$143	Perryton	\$23,364
Corrigan	\$21,318	Petersburg	\$1,691
Corsicana	\$87,310	Petrolia	\$17
Coryell County	\$123,659	Petronila	\$5
Cottle County	\$875	Pflugerville	\$86,408
Cottonwood	\$289	Pharr	\$144,721
Cottonwood Shores	\$1,203	Pilot Point	\$11,613
Cotulla	\$1,251	Pine Forest	\$3,894
Coupland	\$266	Pine Island	\$3,141
Cove	\$387	Pinehurst	\$32,671
Covington	\$519	Pineland	\$4,138
Coyote Flats	\$1,472	Piney Point Village	\$15,738
Crandall	\$12,094	Pittsburg	\$20,526
Crane	\$10,599	Plains	\$129
Crane County	\$26,146	Plainview	\$60,298
Cranfills Gap	\$128	Plano	\$1,151,608
Crawford	\$383	Pleak	\$270
Creedmoor	\$16	Pleasant Valley	\$308
Cresson	\$1,086	Pleasanton	\$29,011
Crockett	\$23,403	Plum Grove	\$258
Crockett County	\$18,210	Point	\$1,519
Crosby County	\$18,388	Point Blank	\$355
Crosbyton	\$1,498	Point Comfort	\$447
Cross Plains	\$4,877	Point Venture	\$588
Cross Roads	\$244	Polk County	\$370,831
Cross Timber	\$542	Ponder	\$1,282
Crowell	\$6,335	Port Aransas	\$31,022
Crowley	\$22,345	Port Arthur	\$367,945

Crystal City	\$19,412	Port Isabel	\$9,802
Cuero	\$24,689	Port Lavaca	\$11,752
Culberson County	\$789	Port Neches	\$38,849
Cumby	\$5,320	Portland	\$76,517
Cuney	\$606	Post	\$2,332
Cushing	\$1,120	Post Oak Bend City	\$1,034
Cut and Shoot	\$2,141	Poteet	\$6,767
DISH	\$19	Poth	\$3,974
Daingerfield	\$12,476	Potter County	\$371,701
Daisetta	\$5,370	Pottsboro	\$12,302
Dalhart	\$11,609	Powell	\$110
Dallam County	\$21,686	Poynor	\$1,180
Dallas County	\$8,538,291	Prairie View	\$7,600
Dallas	\$2,999,902	Premont	\$3,321
Dalworthington Gardens	\$6,060	Presidio	\$148
Danbury	\$4,231	Presidio County	\$787
Darrouzett	\$101	Primera	\$2,958
Dawson	\$600	Princeton	\$19,245
Dawson County	\$46,911	Progreso	\$8,072
Dayton	\$47,122	Progreso Lakes	\$39
Dayton Lakes	\$38	Prosper	\$22,770
De Kalb	\$1,035	Providence Village	\$508
De Leon	\$8,218	Putnam	\$14
De Witt County	\$68,895	Pyote	\$22
DeCordova	\$13,778	Quanah	\$207
DeSoto	\$72,400	Queen City	\$4,837
Deaf Smith County	\$34,532	Quinlan	\$7,304
Dean	\$141	Quintana	\$492
Decatur	\$56,669	Quitaque	\$8
Deer Park	\$49,388	Quitman	\$15,619
Del Rio	\$59,056	Rains County	\$53,190
Dell City	\$15	Ralls	\$3,967
Delta County	\$30,584	Rancho Viejo	\$3,836
Denison	\$210,426	Randall County	\$278,126
Denton	\$458,334	Ranger	\$12,186
Denton County	\$1,132,298	Rankin	\$1,613
Denver City	\$2,104	Ransom Canyon	\$930
Deport	\$42	Ravenna	\$685
Detroit	\$965	Raymondville	\$7,466
Devers	\$191	Reagan County	\$25,215

Devine	\$4,354	Real County	\$5,073
Diboll	\$25,533	Red Lick	\$23
Dickens	\$71	Red Oak	\$26,843
Dickens County	\$1,873	Red River County	\$29,306
Dickinson	\$83,683	Redwater	\$1,058
Dilley	\$2,633	Reeves County	\$103,350
Dimmit County	\$33,294	Refugio	\$8,839
Dimmitt	\$1,012	Refugio County	\$46,216
Dodd City	\$1,211	Reklaw	\$1,136
Dodson	\$447	Reno	\$3,791
Domino	\$196	Reno	\$11,164
Donley County	\$22,370	Retreat	\$52
Donna	\$13,798	Rhome	\$12,285
Dorchester	\$231	Rice	\$1,972
Double Oak	\$4,765	Richardson	\$260,315
Douglassville	\$574	Richland	\$210
Dripping Springs	\$811	Richland Hills	\$24,438
Driscoll	\$39	Richland Springs	\$2,234
Dublin	\$14,478	Richmond	\$77,606
Dumas	\$26,229	Richwood	\$12,112
Duncanville	\$58,328	Riesel	\$1,118
Duval County	\$49,109	Rio Bravo	\$8,548
Eagle Lake	\$4,882	Rio Grande City	\$25,947
Eagle Pass	\$56,005	Rio Hondo	\$3,550
Early	\$14,838	Rio Vista	\$4,419
Earth	\$242	Rising Star	\$1,933
East Bernard	\$5,554	River Oaks	\$11,917
East Mountain	\$2,494	Riverside	\$858
East Tawakoni	\$2,723	Roanoke	\$275
Eastland	\$15,896	Roaring Springs	\$461
Eastland County	\$52,275	Robert Lee	\$85
Easton	\$329	Roberts County	\$547
Ector	\$1,108	Robertson County	\$44,642
Ector County	\$480,000	Robinson	\$18,002
Edcouch	\$4,101	Robstown	\$40,154
Eden	\$497	Roby	\$428
Edgecliff Village	\$2,232	Rochester	\$674
Edgewood	\$13,154	Rockdale	\$20,973
Edinburg	\$120,884	Rockport	\$54,253
Edmonson	\$136	Rocksprings	\$25

Edna	\$18,194	Rockwall	\$114,308
Edom	\$2,149	Rockwall County	\$168,820
Edwards County	\$975	Rocky Mound	\$280
El Campo	\$31,700	Rogers	\$3,818
El Cenizo	\$621	Rollingwood	\$4,754
El Lago	\$5,604	Roma	\$16,629
El Paso	\$1,224,371	Roman Forest	\$8,610
El Paso County	\$2,592,121	Ropesville	\$2,122
Eldorado	\$50	Roscoe	\$778
Electra	\$15,716	Rose City	\$4,012
Elgin	\$26,284	Rose Hill Acres	\$2,311
Elkhart	\$301	Rosebud	\$1,489
Ellis County	\$315,372	Rosenberg	\$126,593
Elmendorf	\$746	Ross	\$147
Elsa	\$7,720	Rosser	\$549
Emhouse	\$83	Rotan	\$1,493
Emory	\$3,878	Round Mountain	\$454
Enchanted Oaks	\$1,299	Round Rock	\$475,992
Encinal	\$1,515	Round Top	\$140
Ennis	\$81,839	Rowlett	\$99,963
Erath County	\$102,616	Roxton	\$47
Escobares	\$40	Royse City	\$23,494
Estelline	\$909	Rule	\$800
Eules	\$92,824	Runaway Bay	\$6,931
Eureka	\$334	Runge	\$255
Eustace	\$2,089	Runnels County	\$33,831
Evant	\$2,068	Rusk	\$17,991
Everman	\$7,692	Rusk County	\$151,390
Fair Oaks Ranch	\$8,077	Sabinal	\$1,811
Fairchilds	\$81	Sabine County	\$46,479
Fairfield	\$1,245	Sachse	\$23,400
Fairview	\$32,245	Sadler	\$925
Falfurrias	\$2,221	Saginaw	\$31,973
Falls City	\$41	Salado	\$3,210
Falls County	\$34,522	San Angelo	\$536,509
Fannin County	\$131,653	San Antonio	\$4,365,416
Farmers Branch	\$94,532	San Augustine	\$25,182
Farmersville	\$10,532	San Augustine County	\$37,854
Farwell	\$343	San Benito	\$40,015
Fate	\$3,473	San Diego	\$11,771

Fayette County	\$92,440	San Elizario	\$7,831
Fayetteville	\$391	San Felipe	\$1,498
Ferris	\$13,873	San Jacinto County	\$197,398
Fisher County	\$5,518	San Juan	\$28,845
Flatonia	\$5,661	San Leanna	\$36
Florence	\$3,949	San Marcos	\$325,688
Floresville	\$21,699	San Patricio	\$4,213
Flower Mound	\$215,256	San Patricio County	\$271,916
Floyd County	\$9,049	San Perlita	\$2,219
Floydada	\$6,357	San Saba	\$10,057
Foard County	\$5,764	San Saba County	\$17,562
Follett	\$212	Sanctuary	\$17
Forest Hill	\$26,132	Sandy Oaks	\$9,863
Forney	\$80,112	Sandy Point	\$1,637
Forsan	\$576	Sanford	\$308
Fort Bend County	\$1,506,719	Sanger	\$22,237
Fort Stockton	\$4,411	Sansom Park	\$223
Fort Worth	\$2,120,790	Santa Anna	\$329
Franklin	\$3,931	Santa Clara	\$87
Franklin County	\$25,783	Santa Fe	\$33,272
Frankston	\$274	Santa Rosa	\$2,138
Fredericksburg	\$56,486	Savoy	\$2,349
Freeport	\$72,973	Schertz	\$60,110
Freer	\$3,271	Schleicher County	\$5,695
Freestone County	\$50,495	Schulenburg	\$2,560
Friendswood	\$140,330	Scotland	\$148
Frio County	\$19,954	Scottsville	\$708
Friona	\$2,848	Scurry	\$1,110
Frisco	\$405,309	Scurry County	\$73,116
Fritch	\$4,548	Seabrook	\$30,270
Frost	\$321	Seadrift	\$991
Fruitvale	\$2,344	Seagoville	\$17,106
Fulshear	\$5,272	Seagraves	\$7,531
Fulton	\$1,602	Sealy	\$20,637
Gaines County	\$54,347	Seguin	\$376,538
Gainesville	\$153,980	Selma	\$22,429
Galena Park	\$13,093	Seminole	\$16,092
Gallatin	\$1,253	Seven Oaks	\$3,917
Galveston	\$488,187	Seven Points	\$7,452
Galveston County	\$1,124,093	Seymour	\$14,218

Ganado	\$5,510	Shackelford County	\$1,288
Garden Ridge	\$11,351	Shady Shores	\$594
Garland	\$420,244	Shallowater	\$1,907
Garrett	\$2,510	Shamrock	\$4,328
Garrison	\$3,555	Shavano Park	\$3,178
Gary City	\$450	Shelby County	\$109,925
Garza County	\$8,944	Shenandoah	\$47,122
Gatesville	\$26,994	Shepherd	\$147
George West	\$6,207	Sherman	\$330,585
Georgetown	\$225,896	Sherman County	\$7,930
Gholson	\$1,505	Shiner	\$4,042
Giddings	\$12,674	Shoreacres	\$958
Gillespie County	\$63,191	Silsbee	\$66,442
Gilmer	\$33,951	Silverton	\$14
Gladewater	\$24,638	Simonton	\$1,906
Glasscock County	\$1,000	Sinton	\$23,658
Glen Rose	\$540	Skellytown	\$400
Glenn Heights	\$16,593	Slaton	\$154
Godley	\$3,115	Smiley	\$655
Goldsmith	\$677	Smith County	\$758,961
Goldthwaite	\$1,225	Smithville	\$17,009
Goliad	\$3,563	Smyer	\$300
Goliad County	\$34,660	Snook	\$1,422
Golinda	\$100	Snyder	\$9,018
Gonzales	\$14,882	Socorro	\$11,125
Gonzales County	\$33,230	Somerset	\$1,527
Goodlow	\$221	Somervell County	\$57,076
Goodrich	\$9,643	Somerville	\$3,806
Gordon	\$365	Sonora	\$7,337
Goree	\$749	Sour Lake	\$17,856
Gorman	\$3,107	South Houston	\$25,620
Graford	\$23	South Mountain	\$154
Graham	\$235,428	South Padre Island	\$30,629
Granbury	\$71,735	Southlake	\$70,846
Grand Prairie	\$445,439	Southmayd	\$7,096
Grand Saline	\$36,413	Southside Place	\$885
Grandfalls	\$65	Spearman	\$14,000
Grandview	\$6,600	Splendora	\$7,756
Granger	\$2,741	Spofford	\$7
Granite Shoals	\$11,834	Spring Valley Village	\$16,404

Granjeno	\$43	Springlake	\$3
Grapeland	\$7,287	Springtown	\$14,244
Grapevine	\$129,195	Spur	\$427
Gray County	\$65,884	St. Hedwig	\$111
Grays Prairie	\$17	St. Jo	\$7,360
Grayson County	\$539,083	St. Paul	\$21
Greenville	\$203,112	Stafford	\$75,145
Gregg County	\$243,744	Stagecoach	\$3,036
Gregory	\$4,697	Stamford	\$398
Grey Forest	\$474	Stanton	\$3,838
Grimes County	\$94,878	Staples	\$19
Groesbeck	\$5,745	Star Harbor	\$151
Groom	\$965	Starr County	\$99,896
Groves	\$40,752	Stephens County	\$35,244
Groveton	\$8,827	Stephenville	\$83,472
Gruver	\$1,166	Sterling City	\$62
Guadalupe County	\$146,824	Sterling County	\$939
Gun Barrel City	\$36,302	Stinnett	\$4,097
Gunter	\$4,609	Stockdale	\$741
Gustine	\$34	Stonewall County	\$1,822
Hackberry	\$94	Stratford	\$8,378
Hale Center	\$6,042	Strawn	\$987
Hale County	\$79,150	Streetman	\$5
Hall County	\$8,933	Sudan	\$32
Hallettsville	\$6,895	Sugar Land	\$321,561
Hallsburg	\$272	Sullivan City	\$6,121
Hallsville	\$10,239	Sulphur Springs	\$124,603
Haltom City	\$71,800	Sun Valley	\$4
Hamilton	\$3,581	Sundown	\$2,592
Hamilton County	\$66,357	Sunnyvale	\$3,248
Hamlin	\$4,656	Sunray	\$2,571
Hansford County	\$16,416	Sunrise Beach Village	\$2,083
Happy	\$327	Sunset Valley	\$9,425
Hardeman County	\$15,219	Surfside Beach	\$6,530
Hardin	\$100	Sutton County	\$6,541
Hardin County	\$379,800	Sweeny	\$4,503
Harker Heights	\$113,681	Sweetwater	\$68,248
Harlingen	\$165,429	Swisher County	\$7,251
Harris County	\$14,966,202	Taft	\$5,861
Harrison County	\$185,910	Tahoka	\$430

Hart	\$86	Talco	\$372
Hartley County	\$786	Talty	\$9,124
Haskell	\$10,829	Tarrant County	\$6,171,159
Haskell County	\$22,011	Tatum	\$972
Haslet	\$1,908	Taylor	\$57,945
Hawk Cove	\$674	Taylor County	\$351,078
Hawkins	\$7,932	Taylor Lake Village	\$412
Hawley	\$931	Taylor Landing	\$153
Hays	\$506	Teague	\$1,714
Hays County	\$529,489	Tehuacana	\$12
Hearne	\$16,824	Temple	\$280,747
Heath	\$28,751	Tenaha	\$4,718
Hebron	\$687	Terrell	\$148,706
Hedley	\$70	Terrell County	\$5,737
Hedwig Village	\$13,067	Terrell Hills	\$9,858
Helotes	\$15,790	Terry County	\$25,423
Hemphill	\$8,035	Texarkana	\$192,094
Hemphill County	\$14,394	Texas City	\$298,702
Hempstead	\$21,240	Texhoma	\$156
Henderson	\$59,966	Texline	\$865
Henderson County	\$327,965	The Colony	\$114,297
Henrietta	\$2,720	The Hills	\$1,004
Hereford	\$20,423	Thompsons	\$1,897
Hewitt	\$19,776	Thorndale	\$1,595
Hickory Creek	\$16,510	Thornton	\$270
Hico	\$5,534	Thorntonville	\$87
Hidalgo	\$26,621	Thrall	\$825
Hidalgo County	\$1,253,103	Three Rivers	\$4,669
Hideaway	\$922	Throckmorton	\$29
Higgins	\$43	Throckmorton County	\$5,695
Highland Haven	\$320	Tiki Island	\$2,178
Highland Park	\$43,383	Timbercreek Canyon	\$369
Highland Village	\$50,315	Timpson	\$12,642
Hill Country Village	\$6,485	Tioga	\$2,390
Hill County	\$127,477	Tira	\$185
Hillcrest	\$5,345	Titus County	\$70,611
Hillsboro	\$46,609	Toco	\$4
Hilshire Village	\$859	Todd Mission	\$1,680
Hitchcock	\$28,796	Tolar	\$2,369
Hockley County	\$46,407	Tom Bean	\$2,293

Holiday Lakes	\$1,795	Tom Green County	\$282,427
Holland	\$77	Tomball	\$34,620
Holliday	\$5,910	Tool	\$14,787
Hollywood Park	\$9,424	Toyah	\$40
Hondo	\$115,288	Travis County	\$4,703,473
Honey Grove	\$7,196	Trent	\$63
Hood County	\$292,105	Trenton	\$3,089
Hooks	\$2,702	Trinidad	\$5,859
Hopkins County	\$149,518	Trinity	\$23,652
Horizon City	\$7,520	Trinity County	\$105,766
Horseshoe Bay	\$48,173	Trophy Club	\$29,370
Houston County	\$78,648	Troup	\$7,918
Houston	\$7,021,793	Troy	\$5,320
Howard County	\$89,330	Tulia	\$8,911
Howardwick	\$84	Turkey	\$737
Howe	\$9,177	Tuscola	\$138
Hubbard	\$3,635	Tye	\$1,766
Hudson	\$6,840	Tyler	\$723,829
Hudson Oaks	\$15,637	Tyler County	\$131,743
Hudspeth County	\$985	Uhland	\$1,545
Hughes Springs	\$4,442	Uncertain	\$185
Humble	\$73,952	Union Grove	\$994
Hunt County	\$309,851	Union Valley	\$666
Hunters Creek Village	\$14,708	Universal City	\$28,428
Huntington	\$8,792	University Park	\$50,833
Huntsville	\$80,373	Upshur County	\$128,300
Hurst	\$99,187	Upton County	\$8,499
Hutchins	\$9,551	Uvalde	\$18,439
Hutchinson County	\$74,630	Uvalde County	\$36,244
Hutto	\$38,346	Val Verde County	\$117,815
Huxley	\$738	Valentine	\$207
Idalou	\$1,999	Valley Mills	\$2,228
Impact	\$8	Valley View	\$1,824
Indian Lake	\$473	Van	\$6,206
Industry	\$604	Van Alstyne	\$43,749
Ingleside on the Bay	\$142	Van Horn	\$211
Ingleside	\$40,487	Van Zandt County	\$248,747
Ingram	\$5,243	Vega	\$974
Iola	\$3,164	Venus	\$9,792
Iowa Colony	\$4,090	Vernon	\$81,337

Iowa Park	\$23,487	Victoria	\$84,598
Iraan	\$56	Victoria County	\$520,886
Iredell	\$216	Vidor	\$95,620
Irion County	\$9,105	Vinton	\$622
Irving	\$427,818	Volente	\$333
Italy	\$5,349	Von Ormy	\$513
Itasca	\$8,694	Waco	\$512,007
Ivanhoe	\$26	Waelder	\$3,427
Jacinto City	\$14,141	Wake Village	\$174
Jack County	\$14,799	Walker County	\$184,624
Jacksboro	\$23,254	Waller County	\$126,206
Jackson County	\$37,984	Waller	\$11,295
Jacksonville	\$80,179	Wallis	\$2,698
Jamaica Beach	\$4,913	Walnut Springs	\$183
Jarrell	\$2,423	Ward County	\$67,920
Jasper	\$78,422	Warren City	\$66
Jasper County	\$248,855	Washington County	\$83,727
Jayton	\$63	Waskom	\$5,346
Jeff Davis County	\$8,500	Watauga	\$33,216
Jefferson	\$11,194	Waxahachie	\$152,094
Jefferson County	\$756,614	Weatherford	\$207,872
Jersey Village	\$36,347	Webb County	\$505,304
Jewett	\$9,338	Webberville	\$1,280
Jim Hogg County	\$12,718	Webster	\$53,202
Jim Wells County	\$166,539	Weimar	\$5,830
Joaquin	\$810	Weinert	\$234
Johnson City	\$3,581	Weir	\$443
Johnson County	\$408,692	Wellington	\$9,111
Jolly	\$26	Wellman	\$383
Jones County	\$22,001	Wells	\$1,357
Jones Creek	\$5,078	Weslaco	\$73,949
Jonestown	\$6,419	West	\$3,522
Josephine	\$881	West Columbia	\$17,958
Joshua	\$20,619	West Lake Hills	\$17,056
Jourdanton	\$9,600	West Orange	\$42,452
Junction	\$4,825	West Tawakoni	\$6,995
Justin	\$8,575	West University Place	\$34,672
Karnes City	\$11,632	Westbrook	\$43
Karnes County	\$35,249	Westlake	\$41,540
Katy	\$52,467	Weston	\$266

Kaufman	\$27,607	Weston Lakes	\$189
Kaufman County	\$353,047	Westover Hills	\$4,509
Keene	\$38,296	Westworth Village	\$7,842
Keller	\$79,189	Wharton	\$31,700
Kemah	\$28,325	Wharton County	\$72,887
Kemp	\$6,419	Wheeler	\$447
Kempner	\$330	Wheeler County	\$26,273
Kendall County	\$100,643	White Deer	\$1,273
Kendleton	\$13	White Oak	\$15,305
Kenedy	\$676	White Settlement	\$23,304
Kenedy County	\$1,000	Whiteface	\$155
Kenefick	\$416	Whitehouse	\$29,017
Kennard	\$132	Whitesboro	\$18,932
Kennedale	\$21,024	Whitewright	\$7,098
Kent County	\$939	Whitney	\$73
Kerens	\$1,924	Wichita County	\$552,371
Kermit	\$5,652	Wichita Falls	\$832,574
Kerr County	\$218,452	Wickett	\$87
Kerrville	\$190,357	Wilbarger County	\$55,124
Kilgore	\$105,583	Willacy County	\$24,581
Killeen	\$535,650	Williamson County	\$1,195,987
Kimble County	\$20,480	Willis	\$24,384
King County	\$1,000	Willow Park	\$26,737
Kingsville	\$20,083	Wills Point	\$43,765
Kinney County	\$2,142	Wilmer	\$426
Kirby	\$8,752	Wilson	\$12
Kirbyville	\$10,690	Wilson County	\$121,034
Kirvin	\$2	Wimberley	\$724
Kleberg County	\$124,109	Windcrest	\$12,908
Knollwood	\$1,160	Windom	\$1,087
Knox City	\$1,962	Windthorst	\$3,385
Knox County	\$11,730	Winfield	\$290
Kosse	\$2,468	Wink	\$120
Kountze	\$19,716	Winkler County	\$61,163
Kress	\$186	Winnnsboro	\$28,791
Krugerville	\$1,508	Winona	\$319
Krum	\$9,661	Winters	\$6,229
Kurten	\$686	Wise County	\$289,074
Kyle	\$51,835	Wixon Valley	\$441
La Feria	\$10,381	Wolfe City	\$5,466

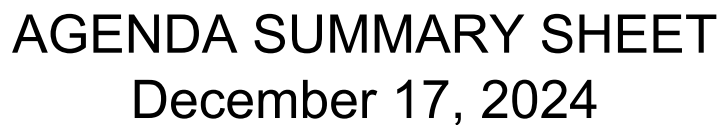
La Grange	\$9,623	Wolfforth	\$4,022
La Grulla	\$1,708	Wood County	\$267,048
La Joya	\$8,457	Woodbranch	\$9,617
La Marque	\$98,930	Woodcreek	\$358
La Porte	\$91,532	Woodloch	\$1,012
La Salle County	\$14,975	Woodsboro	\$1,130
La Vernia	\$3,217	Woodson	\$122
La Villa	\$572	Woodville	\$20,340
La Ward	\$321	Woodway	\$25,713
LaCoste	\$159	Wortham	\$376
Lacy-Lakeview	\$11,599	Wylie	\$114,708
Ladonia	\$2,011	Yantis	\$2,072
Lago Vista	\$13,768	Yoakum County	\$34,924
Laguna Vista	\$3,689	Yoakum	\$20,210
Lake Bridgeport	\$232	Yorktown	\$5,447
Lake City	\$2,918	Young County	\$44,120
Lake Dallas	\$25,314	Zapata County	\$56,480
Lake Jackson	\$75,781	Zavala County	\$38,147
Lake Tanglewood	\$613	Zavalla	\$1,088
Lake Worth	\$20,051		

EXHIBIT C

Exhibit C: TX Opioid Council & Health Care Region Allocations plus Administrative Costs
70% of Total (\$700 million)

Health Care Region Allocation*: \$693 million; Administrative Costs: \$7 million		
Region	Counties in Health Care Region	Allocation
1	Anderson, Bowie, Camp, Cass, Cherokee, Delta, Fannin, Franklin, Freestone, Gregg, Harrison, Henderson, Hopkins, Houston, Hunt, Lamar, Marion, Morris, Panola, Rains, Red, River, Rusk, Smith, Titus, Trinity, Upshur, Van, Zandt, Wood	\$38,223,336
2	Angelina, Brazoria, Galveston, Hardin, Jasper, Jefferson, Liberty, Nacogdoches, Newton, Orange, Polk, Sabine, San Augustine, San Jacinto, Shelby, Tyler	\$54,149,215
3	Austin, Calhoun, Chambers, Colorado, Fort Bend, Harris, Matagorda, Waller, Wharton	\$120,965,680
4	Aransas, Bee, Brooks, De Witt, Duval, Goliad, Gonzales, Jackson, Jim Wells, Karnes, Kenedy, Kleberg, Lavaca, Live Oak, Nueces, Refugio, San Patricio, Victoria	\$27,047,477
5	Cameron, Hidalgo, Starr, Willacy	\$17,619,875
6	Atascosa, Bandera, Bexar, Comal, Dimmit, Edwards, Frio, Gillespie, Guadalupe, Kendall, Kerr, Kinney, La Salle, McMullen, Medina, Real, Uvalde, Val Verde, Wilson, Zavala	\$68,228,047
7	Bastrop, Caldwell, Fayette, Hays, Lee, Travis	\$50,489,691
8	Bell, Blanco, Burnet, Lampasas, Llano, Milam, Mills, San Saba, Williamson	\$24,220,521
9	Dallas, Kaufman	\$66,492,094
10	Ellis, Erath, Hood, Johnson, Navarro, Parker, Somervell, Tarrant, Wise	\$65,538,414
11	Brown, Callahan, Comanche, Eastland, Fisher, Haskell, Jones, Knox, Mitchell, Nolan, Palo Pinto, Shackelford, Stephens, Stonewall, Taylor	\$9,509,818
12	Armstrong, Bailey, Borden, Briscoe, Carson, Castro, Childress, Cochran, Collingsworth, Cottle, Crosby, Dallam, Dawson, Deaf Smith, Dickens, Donley, Floyd, Gaines, Garza, Gray, Hale, Hall, Hansford, Hartley, Hemphill, Hockley, Hutchinson, Kent, King, Lamb, Lipscomb, Lubbock, Lynn, Moore, Motley, Ochiltree, Oldham, Parmer, Potter, Randall, Roberts, Scurry, Sherman, Swisher, Terry, Wheeler, Yoakum	\$23,498,027
13	Coke, Coleman, Concho, Crockett, Irion, Kimble, Mason, McCulloch, Menard, Pecos, Reagan, Runnels, Schleicher, Sterling, Sutton, Terrell, Tom Green	\$5,195,605
14	Andrews, Brewster, Crane, Culberson, Ector, Glasscock, Howard, Jeff Davis, Loving, Martin, Midland, Presidio, Reeves, Upton, Ward, Winkler	\$12,124,354
15	El Paso, Hudspeth	\$17,994,285
16	Bosque, Coryell, Falls, Hamilton, Hill, Limestone, McLennan	\$9,452,018
17	Brazos, Burleson, Grimes, Leon, Madison, Montgomery, Robertson, Walker, Washington	\$23,042,947
18	Collin, Denton, Grayson, Rockwall	\$39,787,684
19	Archer, Baylor, Clay, Cooke, Foard, Hardeman, Jack, Montague, Throckmorton, Wichita, Wilbarger, Young	\$12,665,268
20	Jim Hogg, Maverick, Webb, Zapata	\$6,755,656
	Administrative Costs	\$7,000,000

* Each Region shall reserve 25% of its allocation for Targeted Funds under the guidelines of Exhibit A.



Discuss and take action acknowledging receipt of the Fiscal Year 2022-2023 Annual Comprehensive Financial Report (ACFR) and Audit Results Presentation. (Sherry Roberts, Finance Director)

[illegible]

City of Glenn Heights

Financial Statement Audit – FY 23



GLENN
HEIGHTS



Kent Willis, CPA

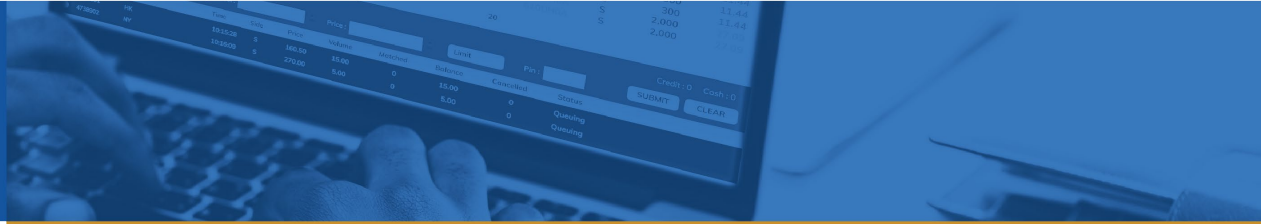
Partner, Government Assurance, Consulting & Advisory

Cameron Aaron

Supervisor, Government Assurance, Consulting & Advisory

- Overview of the ACFR
- Audit process
- Management & auditor responsibilities
- Audit results
- Financial highlights
- Discussion





Overview of the ACFR

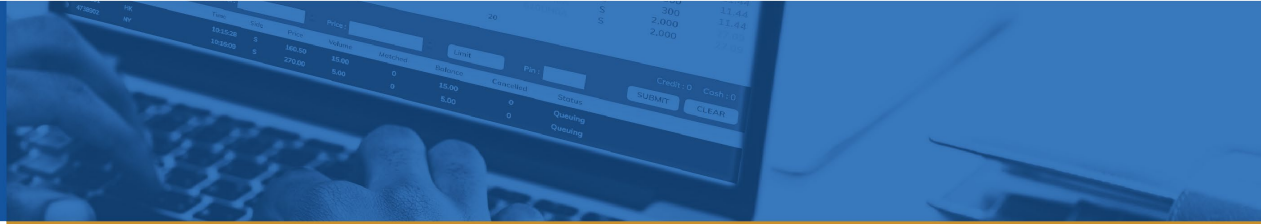


COMMITMENT to the present... **VISION** for the future.

Annual Comprehensive Financial Report

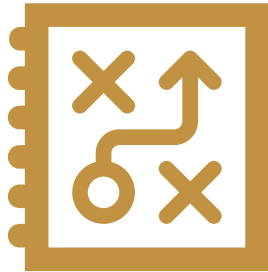
1. Introductory section:
 - a) Transmittal letter
 - b) List of elected & appointed officials
 - c) Organizational chart
2. Basic financial statements:
 - a) Gov-wide financial statements (full accrual)
 - b) Fund Financial statements (modified accrual)
 - c) Notes to the basic financial statements
3. Required supplementary information (unaudited):
 - a) Budget to actual (General Fund)
 - b) Pension & OPEB required schedules
4. Other information:
 - a) Combining fund financial statements (modified accrual)
 - b) Budget to actual (major funds w/ legally adopted budget)
5. Statistical section (unaudited):
 - a) Historical & trend data (financial trends, revenue capacity, debt capacity, demographic & economic information, operating information)





Audit Process

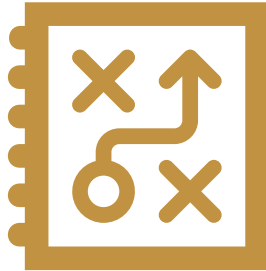
COMMITMENT to the present... **VISION** for the future.



Planning



Fieldwork



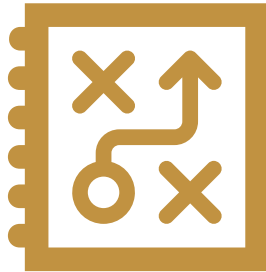
Planning

Who?

- 2 staff
- 1 supervisor
- 1 partner
- 1 week

What?

- Internal controls
- Risk assessment
- Preliminary testing
- Fraud interviews



Planning

Internal controls walkthroughs

- Utility billing
- Municipal court
- Cash disbursements
- Payroll
- Capital purchases
- Debt
- Reporting and Closing

Who?

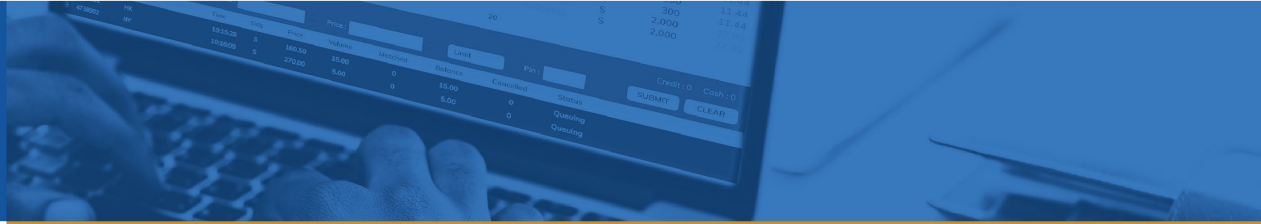
- 2 staff
- 1 supervisor
- 1 partner
- 4 weeks

What?

- Material balances & transactions
- Compliance



Fieldwork



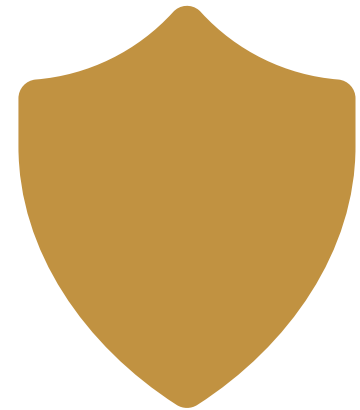
Responsibilities of Management & Auditor



COMMITMENT to the present... **VISION** for the future.

Management

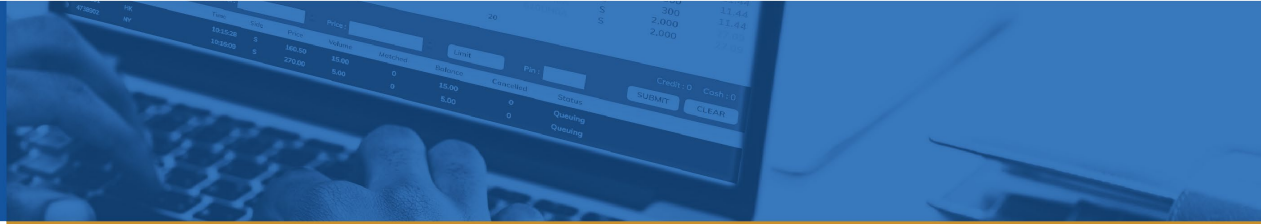
- Preparation and fair presentation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP)
- Design, implementation, and maintenance of internal control relevant to the financial statements



Auditor

- Express opinions on the financial statements
- Conduct audit in accordance with Generally Accepted Auditing Standards (GAAS)





Audit Results



COMMITMENT to the present... **VISION** for the future.

Independent Auditor's Report

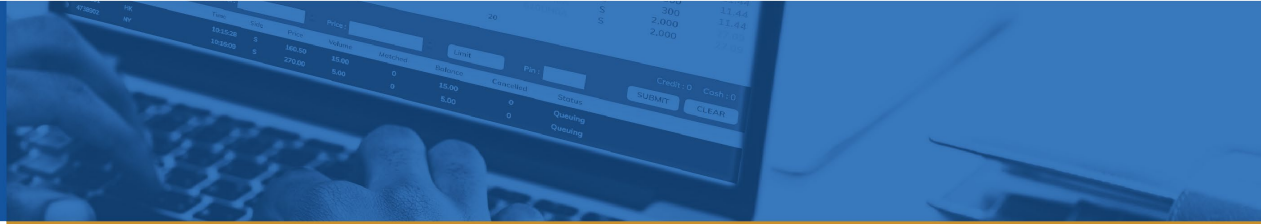
- Management responsible for financial statements
- We **express an opinion** on the financial statements.
- Audit performed in accordance with GAS and GAAS
- **Unmodified opinion**



Special Thanks

- City council
- City management
- Finance department
- All other staff



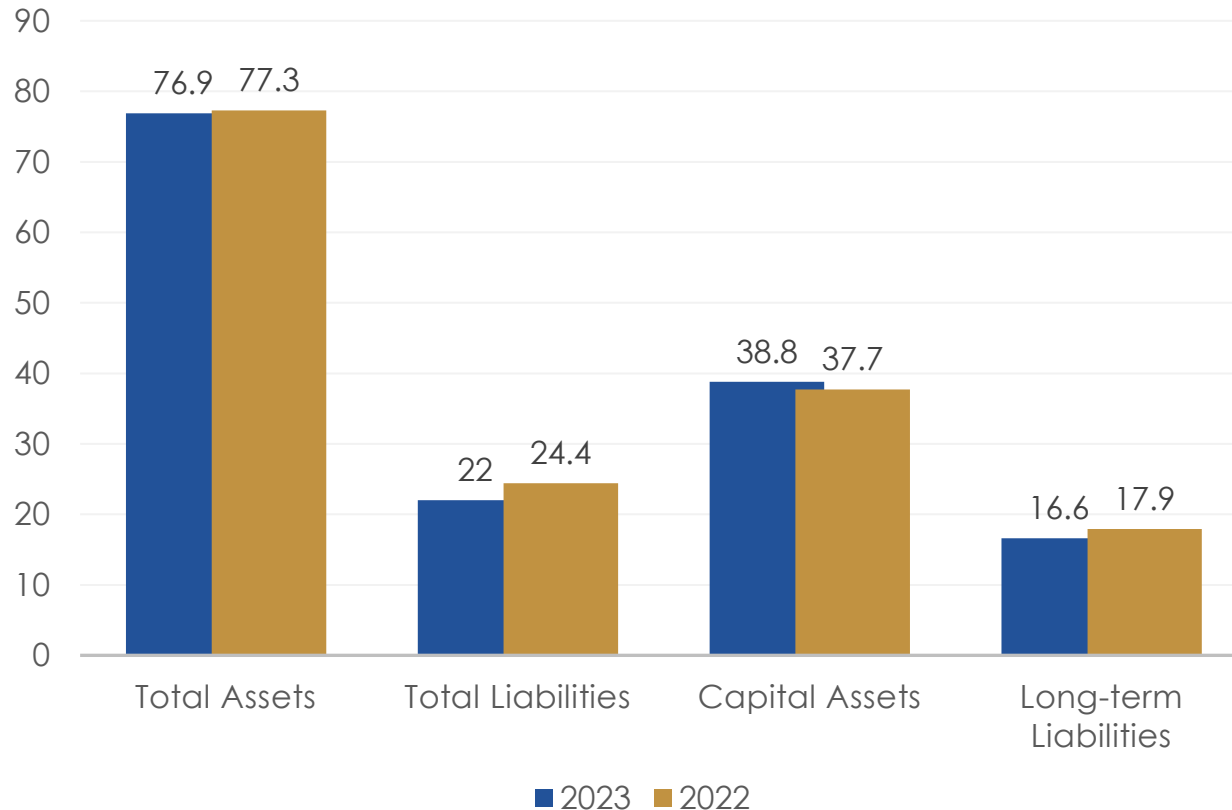


Financial Highlights

COMMITMENT to the present... **VISION** for the future.

GOVERNMENT-WIDE

*Total assets, total liabilities, capital assets, long-term liabilities
(in millions)*



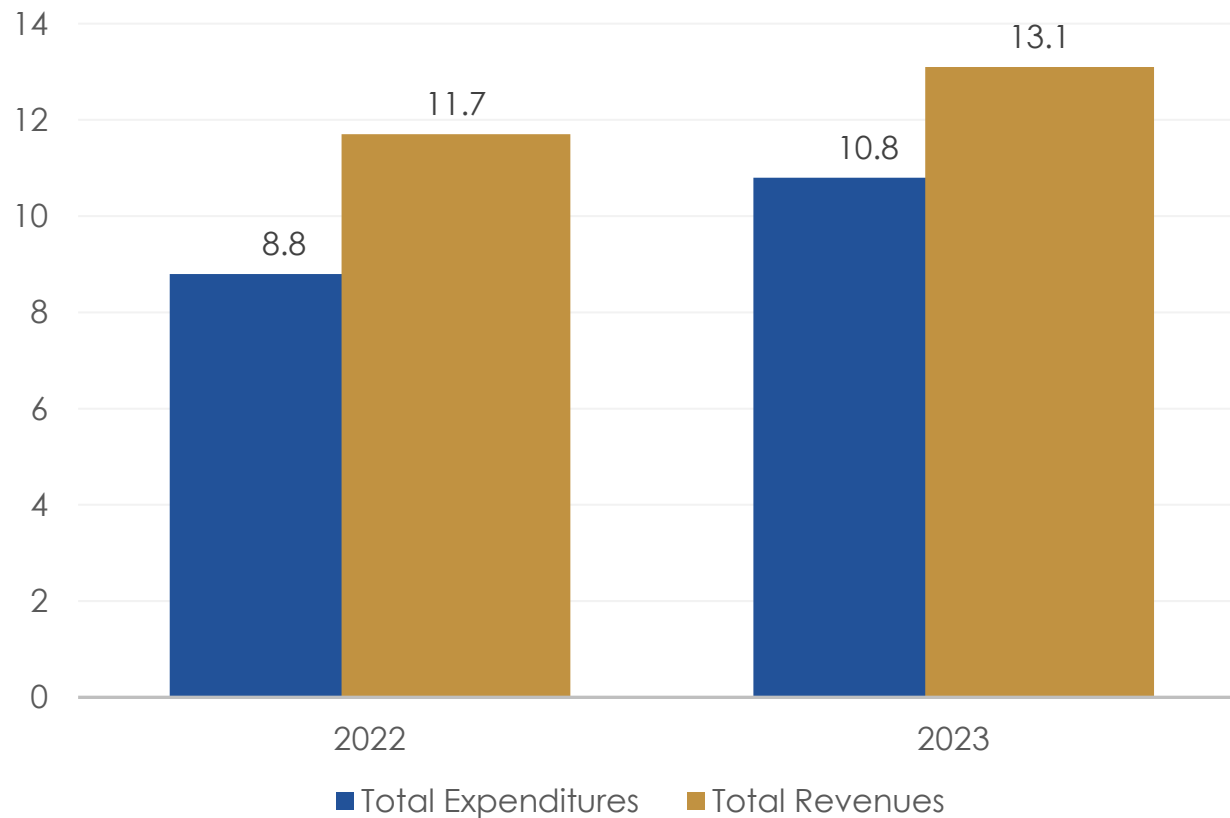
GOVERNMENT-WIDE

Government-wide Statement of Net Position (in millions)

- **Long-term Assets:**
 - \$1.5 million **increase** in capital assets in governmental activities mostly due to increases in construction in progress and infrastructure
- **Long-term liabilities:**
 - \$1.3 million **decrease** in long-term debt (regular debt service payments)
- **Net Position:**
 - \$3.7 million **increase** in net position most due to:
 - \$1.6 million **increase** in Net Investment in Capital Assets
 - \$1.4 million **increase** in Unrestricted Net Position

GENERAL FUND

Expenditures and Revenues (in millions)



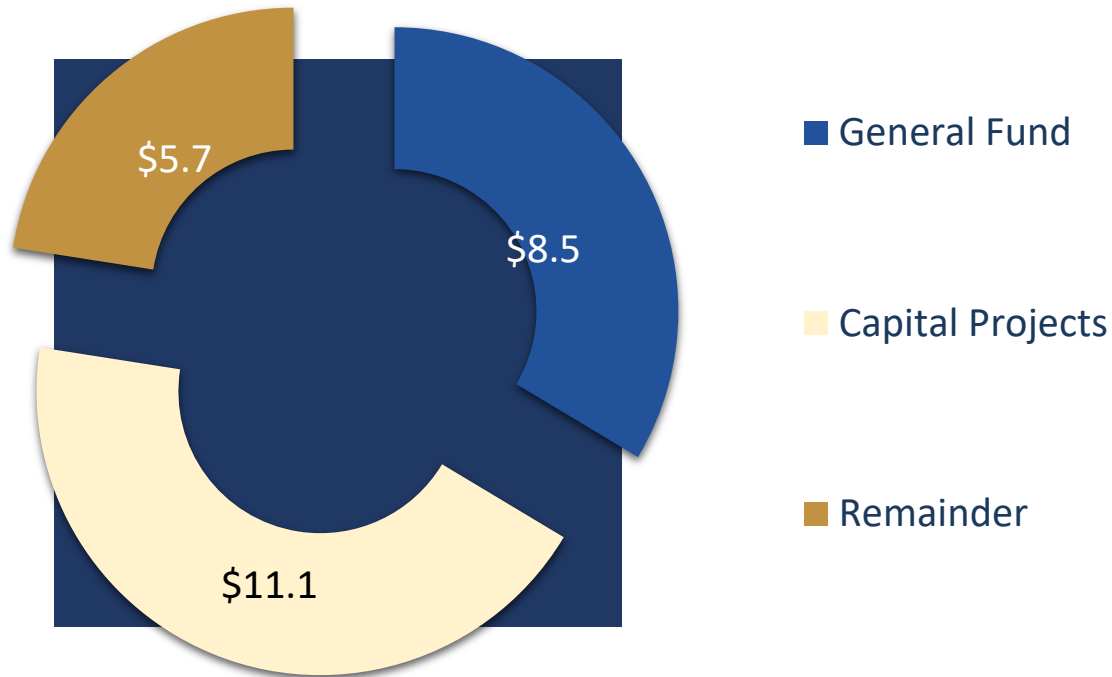
GENERAL FUND

Expenditures and Revenues (thousands)

- Changes in revenues:
 - \$661 **increase** in property tax revenue
 - \$116 **increase** in sales tax revenue
 - \$298 **increase** in charges for services
 - \$250 **increase** in interest earnings
- Changes in expenditures:
 - \$541 **increase** in general government
 - \$725 **increase** in public safety
 - \$394 **increase** in development services
 - \$473 **increase** in parks and recreation

GOVERNMENTAL FUNDS

Fund Balance



EQUITY AS A PERCENTAGE OF EXPENDITURES

2022

2023

**General Fund
(Unassigned)**

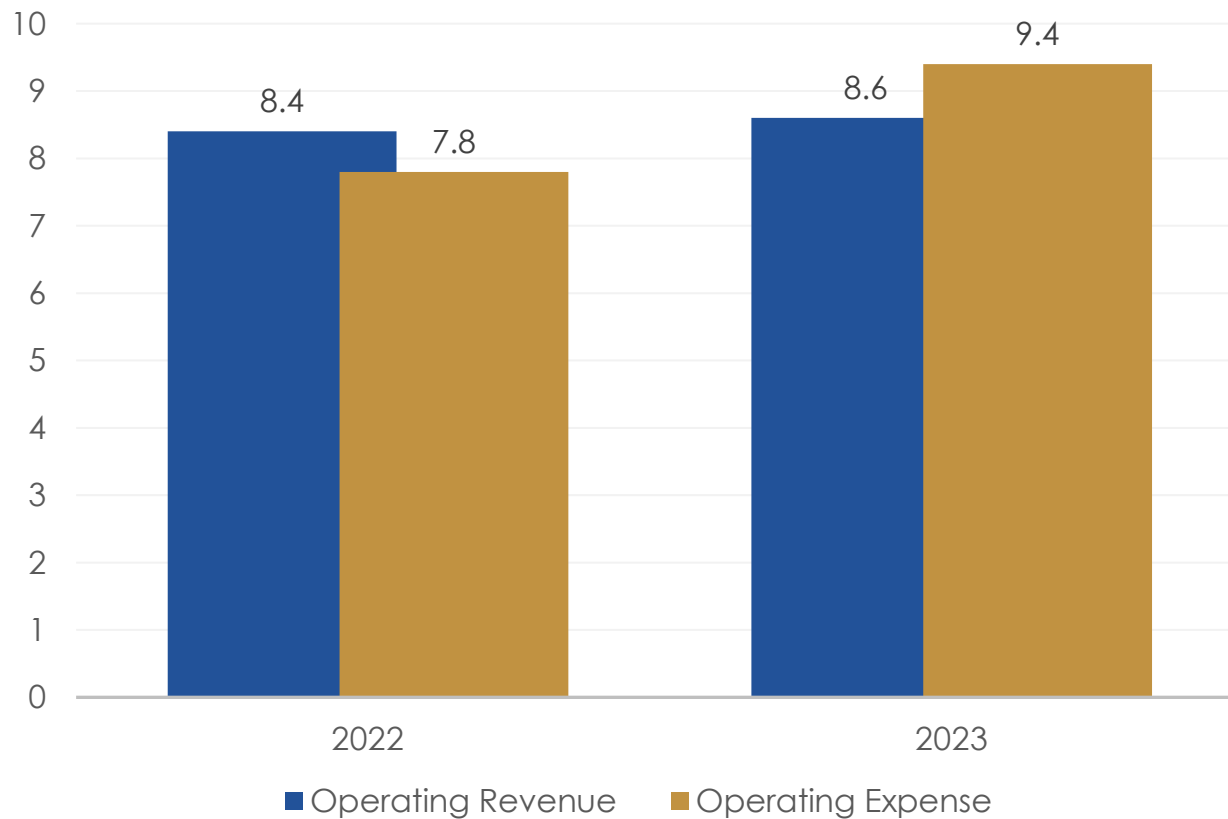
9.6 months

9.5 months

Minimum recommendation from GFOA is 3 months. The appropriate ratio varies from City to City.

ENTERPRISE FUNDS – WATER AND WASTEWATER

Expenses and Revenues (in millions)



WATER AND WASTEWATER FUND

Changes in Expenses and Revenues (thousands)

Water and Wastewater:

- \$50 **increase** in water sales revenue
- \$251 **increase** in sewer sales revenue
- \$233 **decrease** in impact fees
- \$1,568 **increase** in expenses overall

EQUITY AS A PERCENTAGE OF OPERATING EXPENSES

2022

2023

**Water and wastewater
(Unrestricted)**

3.4 months

2.3 months

Minimum recommendation from GFOA is 3 months. The appropriate ratio varies from City to City.



Discussion

COMMITMENT to the present... **VISION** for the future.



Thank you!

COMMITMENT to the present... **VISION** for the future.



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

We have audited the financial statements of the City of Glenn Heights, Texas (the "City"), as of and for the year ended September 30, 2023, and have issued our report thereon dated December 17, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 24, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

As a part of the engagement, we assisted in preparing the financial statements and related notes in conformity with U.S. generally accepted accounting principles and related notes in accordance with the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by an individual who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the financial statements and related notes to the financial statements and any other nonaudit services we provided. Management acknowledged, in the management representation letter, our assistance with the preparation of the financial statements and related notes and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Considered

We have considered the following significant risks during our audit process, which required special audit consideration. None of the specific risks below have resulted in a significant matter, finding, or issue.

<u>Significant Risk Considered</u>	<u>Reasoning for Special Audit Consideration</u>
Management override of controls	The risk that members of management could circumvent well-designed and effective internal controls.
New finance software	The City's implementation of a new Enterprise Resource Planning (ERP) system midyear increased the risk of errors in transactions and opening balances.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

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

Significant Accounting Estimates

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

- Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.
- Management's estimate of the allowance for uncollectible property taxes is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.
- Management's estimate of the allowance for uncollectible court fines is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible court fines in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

- Management's estimate of the allowance for uncollectible EMS receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for EMS revenues in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.
- Management's estimate of the net pension asset, pension expense, total OPEB liabilities, and OPEB expense are based on actuarial assumptions, which are determined by the demographics of the plan and future projections that the actuary makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to the City's net pension asset and total OPEB liability. The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances exist.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated December 17, 2024.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Information Included in the Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the other information and considered whether a material inconsistency exists between the other information and the financial statements, or if the other information otherwise appears to be materially misstated.

Our responsibility also includes communicating to you any information that we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

New Accounting Standards

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the City include the following:

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

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.

Restriction on Use

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

Patillo, Brown & Hill, L.L.P.

Waco, Texas
December 17, 2024



CITY OF GLENN HEIGHTS, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

**PREPARED BY THE FINANCE DEPARTMENT 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, 2023

**Page
Number**

INTRODUCTORY SECTION

Transmittal Letter	i – iv
List of Elected and Appointed Officials	v
Organizational Chart	vi

FINANCIAL SECTION

Independent Auditor’s Report.....	1 – 3
Management’s Discussion and Analysis.....	4 – 9
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11 – 12
Fund Financial Statements	
Balance Sheet – Governmental Funds	13 – 14
Reconciliation of the Balance Sheet of Governmental Funds to the Government-Wide Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	16 – 17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities	18
Statement of Net Position – Proprietary Funds.....	19
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	20
Statement of Cash Flows – Proprietary Funds.....	21 – 22
Notes to the Financial Statements.....	23 – 45
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes In Fund Balance – Budget and Actual.....	46

Notes to Required Budgetary Schedule	47
Schedule of Changes in Net Pension Liability and Related Ratios.....	48 – 49
Schedule of Contributions.....	50 – 51
Schedule of Changes in Total OPEB Liability and Related Ratios – TMRS – Supplemental Death Benefits Funds.....	52 – 53
Combining Statements and Individual Fund Schedules	
Combining Balance Sheet – Nonmajor Governmental Funds.....	54 – 55
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	56 – 57
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
Debt Service	58
911 Wireless	59

STATISTICAL SECTION

Table

Schedule of Contents	60
1 Net Position by Component.....	61 – 62
2 Changes in Net Position.....	63 – 66
3 Fund Balances of Governmental Funds	67 – 68
4 Changes in Fund Balances of Governmental Funds.....	69 – 70
5 Assessed Value and Estimated Actual Value of Taxable Property.....	71 – 72
6 Direct and Overlapping Property Tax Rates	73 – 74
7 Principal Property Taxpayers.....	75
8 Property Tax Levies and Collections	76
9 Ratios of Outstanding Debt by Type	77 – 78
10 Ratios of Net General Bonded Debt Outstanding	79
11 Computation of Direct and Overlapping Debt	80
12 Tax Rate Information	81 – 82
13 Demographic and Economic Statistics	83
14 Principal Employers	84
15 Employees by Function/Program	85 – 86
16 Operating Indicators by Function/Program	87 – 90

17	Capital Asset Statistics by Function/Program.....	91 – 92
----	---	---------

COMPLIANCE SECTION

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance in Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	93 – 94
--	---------

THIS PAGE LEFT BLANK INTENTIONALLY

INTRODUCTORY SECTION

THIS PAGE LEFT BLANK INTENTIONALLY



December 17, 2024

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

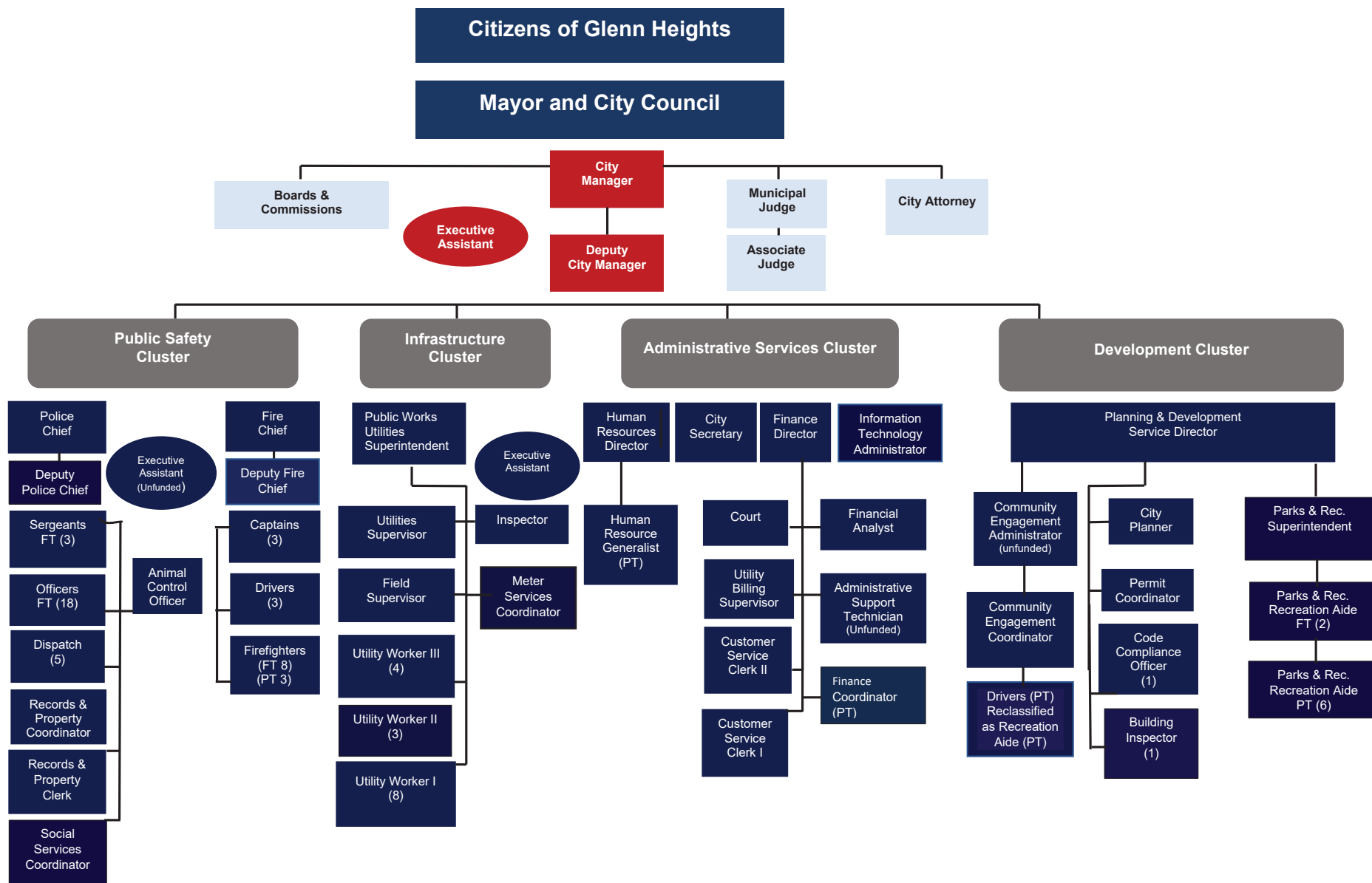
Sherry Roberts, CGFO
Director of Finance

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2023

Mayor	Sonja A. Brown
Mayor Pro Tem	Harry A. Garrett
Place 1	Sherron Mosley
Place 3	Travis Bruton
Place 4	Stephanne Hale
Place 5	Laymon M. Lightfoot
Place 6	Cornel Benford II



FINANCIAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY



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, 2023, 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, 2023, 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.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 December 17, 2024, 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
December 17, 2024

THIS PAGE LEFT BLANK INTENTIONALLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2023, the City's assets and deferred outflows exceeded its liabilities and deferred inflows by \$55,819,734 (net position). Of this amount, \$21,971,711 (or 39.4%) was unrestricted.
- For the fiscal year ended September 30, 2023, net position increased by \$3,727,167. In fiscal year 2022 the increase was \$6,102,561. The increase in fiscal year 2023 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 \$25,371,933, of which \$8,377,242 (or 33.0%) was available for spending at the City's discretion (unassigned and assigned).
- The City's long-term liabilities decreased by \$1,239,219. 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 *governmental 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

<i>Type of Statements</i>	Government-Wide	Fund Level	
		Governmental Funds	Proprietary Funds
<i>Scope</i>	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
<i>Required financial statements</i>	◆ 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
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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
<i>Type of inflow/outflow information</i>	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 \$55,819,734.

The largest portion of the City's net position, \$25,127,278 or 45.0%, 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, \$8,720,745 or 15.6%, 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, \$21,971,711 or 39.4%, 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	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 30,927,517	\$ 32,267,423	\$ 7,170,811	\$ 7,283,619	\$ 38,098,328	\$ 39,551,042
Capital assets	26,185,751	24,691,135	12,582,509	13,029,711	38,768,260	37,720,846
Total assets	57,113,268	56,958,558	19,753,320	20,313,330	76,866,588	77,271,888
Total deferred outflows of resources	954,467	158,231	110,458	16,618	1,064,925	174,849
Current liabilities	4,456,532	5,593,619	962,224	992,314	5,418,756	6,585,933
Long-term liabilities	14,039,654	15,180,499	2,514,735	2,684,747	16,554,389	17,865,246
Total liabilities	18,496,186	20,774,118	3,476,959	3,677,061	21,973,145	24,451,179
Total deferred inflows of resources	134,253	786,071	4,381	116,920	138,634	902,991
Net investment in capital assets	15,026,282	13,096,710	10,100,996	10,387,688	25,127,278	23,484,398
Restricted	5,406,624	5,026,756	3,314,121	3,057,948	8,720,745	8,084,704
Unrestricted	19,004,390	17,433,134	2,967,321	3,090,331	21,971,711	20,523,465
Total net position	\$ 39,437,296	\$ 35,556,600	\$ 16,382,438	\$ 16,535,967	\$ 55,819,734	\$ 52,092,567

The following table provides a summary of the City's operations for the year ended September 30, 2023. Overall, the City had an increase in net position of \$3,727,167. This increase is attributable to the governmental activities for \$3,880,696 and business-type activities for -\$153,529. Revenues for business-type activities increased by \$27,920. Revenue associated with governmental activities decreased by \$1,824,322. Significant variances in governmental activities revenues include the following.

- \$1,004,084 increase in property tax revenue,
- \$51,541 increase in operation grants and contributions,
- \$1,257,406 increase in charges for services,
- \$714,894 decrease in investment earnings.

Total expenses for governmental activities increased by \$2,613,562, and total expenses for the City's business-type activities increased by \$1,614,074 when compared to 2022. Expenses for governmental activities and business-type activities in fiscal year 2023 compared to fiscal year 2022 are due to numerous factors.

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 3,908,535	\$ 3,631,144	\$ 9,014,316	\$ 8,755,263	\$ 12,922,851	\$ 12,386,407
Operating grants & contributions	176,352	240,508	-	-	176,352	240,508
Capital grants & contributions	12,293	-	476,818	774,433	489,111	774,433
General revenues:						
Property taxes	8,934,919	8,319,739	-	-	8,934,919	8,319,739
Sales taxes	1,131,746	1,015,376	-	-	1,131,746	1,015,376
Franchise fees	731,228	622,997	-	-	731,228	622,997
Investment earnings	848,061	146,652	69,582	3,100	917,643	149,752
Miscellaneous	41,227	86,986	-	-	41,227	86,986
Gain on sale of capital assets	103,363	-	-	-	103,363	-
Total revenues	<u>15,887,724</u>	<u>14,063,402</u>	<u>9,560,716</u>	<u>9,532,796</u>	<u>25,448,440</u>	<u>23,596,198</u>
Expenses:						
General government	2,820,998	2,131,380	-	-	2,820,998	2,131,380
Public safety	5,715,827	4,220,503	-	-	5,715,827	4,220,503
Development services	2,229,395	2,128,107	-	-	2,229,395	2,128,107
Parks and recreation	885,500	360,504	-	-	885,500	360,504
Economic development	67,717	7,907	-	-	67,717	7,907
Interest and fiscal charges	324,366	581,840	-	-	324,366	581,840
Water, sewer, and drainage	-	-	9,677,470	8,063,396	9,677,470	8,063,396
Total expenses	<u>12,043,803</u>	<u>9,430,241</u>	<u>9,677,470</u>	<u>8,063,396</u>	<u>21,721,273</u>	<u>17,493,637</u>
Increase (decrease) in net position before transfers	<u>3,843,921</u>	<u>4,633,161</u>	<u>(116,754)</u>	<u>1,469,400</u>	<u>3,727,167</u>	<u>6,102,561</u>
Transfers	<u>36,775</u>	<u>330,003</u>	<u>(36,775)</u>	<u>(330,003)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>3,880,696</u>	<u>4,963,164</u>	<u>(153,529)</u>	<u>1,139,397</u>	<u>3,727,167</u>	<u>6,102,561</u>
Net position, beginning	<u>35,556,600</u>	<u>30,593,436</u>	<u>16,535,967</u>	<u>15,396,570</u>	<u>52,092,567</u>	<u>45,990,006</u>
Net position, ending	<u>\$ 39,437,296</u>	<u>\$ 35,556,600</u>	<u>\$ 16,382,438</u>	<u>\$ 16,535,967</u>	<u>\$ 55,819,734</u>	<u>\$ 52,092,567</u>

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 \$25,371,933. Approximately 35.1% 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 \$8,541,761, while total fund balance was \$8,546,915. 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 79.1% of total General Fund expenditures. The net decrease in fund balance during the current year in the General Fund was \$1,541,437. 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 \$0.641088 to \$0.636542 in the current fiscal year. The tax assessed values increased, therefore, M&O tax revenues decreased by \$1,677,273 as compared against prior year.
- Licenses and permit fees decreased by \$689,020, primarily due to large development activity within the City in prior year.

- Sales and use taxes and fines and forfeitures had an increase \$186,820 over the prior year as a result of increases in sales taxes and court fines receipts.
- General fund expenditures decreased by \$2,813,768 due to an increase in salary expenses related to budgeted raises for employees and capital related expenditures for public safety.

The Debt Service Fund had a net decrease of \$16,070. Property taxes increased \$81,377 due to debt service payments slightly exceeding property tax revenues. The debt service rate decreased from \$0.163342 to \$0.132604 in the current year.

The Capital Project Fund had a net increase of -\$599,544. Expenditures exceeded intergovernmental and investment earnings.

The majority of revenues for the City's governmental funds are generated from taxes (69.4%), licenses and permits (7.9%), and charges for services (13.1%). The remainder (9.5%) 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 \$1,826,575 and \$1,140,746, respectively. The net position of the Water and Wastewater fund increased by - \$339,559 while the net position of the Drainage fund increased by \$186,030. 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, 2023, unassigned General fund balance reflected 291 days of total General Fund expenditures.

CAPITAL ASSETS

As of September 30, 2023, the City had invested \$38,768,260 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	
	2023	2022	2023	2022	2023	2022
Land	\$ 901,893	\$ 901,893	\$ 35,161	\$ 35,161	\$ 937,054	\$ 937,054
Construction in progress	15,181,621	14,559,241	3,694,543	3,744,817	18,876,164	18,304,058
Buildings	829,956	829,956	295,699	295,701	1,125,655	1,125,657
Improvements	1,033,552	1,047,552	-	-	1,033,552	1,047,552
Infrastructure	10,083,012	8,849,767	16,334,112	16,334,111	26,417,124	25,183,878
Vehicles	2,621,905	2,358,227	437,712	656,028	3,059,617	3,014,255
Equipment	2,827,438	2,702,420	1,302,404	1,557,790	4,129,842	4,260,210
Less accumulated depreciation	(7,293,626)	(6,557,921)	(9,517,122)	(9,593,897)	(16,810,748)	(16,151,818)
Totals	<u>\$ 26,185,751</u>	<u>\$ 24,691,135</u>	<u>\$ 12,582,509</u>	<u>\$ 13,029,711</u>	<u>\$ 38,768,260</u>	<u>\$ 37,720,846</u>

During the current year, significant additions to capital assets include the following:

- Construction in progress including City Hall Complex, Community Center, Public Safety Building: \$933,728,
- Street and Street Improvements – Streets rehabilitation and construction: \$802,000,
- Equipment- Heart monitors and Ford vehicles \$378,109

DEBT ADMINISTRATION

At year-end, the City had \$16,398,792 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	
	2023	2022	2023	2022	2023	2022
Certificates of obligation	\$ 910,000	\$ 1,140,000	\$ -	\$ -	\$ 910,000	\$ 1,140,000
General obligation bonds	10,985,000	11,635,000	-	-	10,985,000	11,635,000
Premium on debt	921,119	991,975	-	-	921,119	991,975
Notes payable	481,464	571,346	2,481,513	2,642,023	2,962,977	3,213,369
Leases payable	259,541	328,799	-	-	259,541	328,799
Compensated absences payable	326,933	286,144	33,222	42,724	360,155	328,868
Totals	<u>\$ 13,884,057</u>	<u>\$ 14,953,264</u>	<u>\$ 2,514,735</u>	<u>\$ 2,684,747</u>	<u>\$ 16,398,792</u>	<u>\$ 17,638,011</u>

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 2022, the City's net taxable property values increased approximately 27.3% from \$1,069,006,008 in fiscal year 2022 to \$1,361,094,221 in fiscal year 2023. The City's total property tax rate decreased from \$0.769146/100 to \$0.632211/100, the City's I&S tax decreased from \$0.132604/100 to \$0.0099565/100, and the City's M&O tax rate decreased from \$0.636542/100 to \$0.532646/100.

In fiscal year 2023 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

THIS PAGE LEFT BLANK INTENTIONALLY

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 29,258,652	\$ 1,403,533	\$ 30,662,185
Cash and cash equivalents-restricted	-	4,104,091	4,104,091
Receivables, net	1,274,609	1,615,952	2,890,561
Inventory	3,906	-	3,906
Prepaid expenses	1,248	344	1,592
Net pension asset	389,102	46,891	435,993
Capital assets:			
Non-depreciable	16,083,514	3,729,704	19,813,218
Depreciable, net	<u>10,102,237</u>	<u>8,852,805</u>	<u>18,955,042</u>
Total assets	<u>57,113,268</u>	<u>19,753,320</u>	<u>76,866,588</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	916,584	110,458	1,027,042
OPEB related	<u>37,883</u>	<u>-</u>	<u>37,883</u>
Total deferred outflows	<u>954,467</u>	<u>110,458</u>	<u>1,064,925</u>
LIABILITIES			
Accounts payable	303,426	82,870	386,296
Accrued liabilities	152,778	31,755	184,533
Accrued interest	96,895	42,741	139,636
Unearned revenue	3,448,899	-	3,448,899
Customer deposits	2,140	755,825	757,965
Retainage payable	452,394	49,033	501,427
Noncurrent liabilities:			
Due within one year			
Long-term debt	1,158,441	172,744	1,331,185
Total OPEB liability - SDBF	2,583	-	2,583
Due in more than one year			
Long-term debt	12,725,616	2,341,991	15,067,607
Total OPEB liability - SDBF	<u>153,014</u>	<u>-</u>	<u>153,014</u>
Total liabilities	<u>18,496,186</u>	<u>3,476,959</u>	<u>21,973,145</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related	36,354	4,381	40,735
OPEB related	<u>97,899</u>	<u>-</u>	<u>97,899</u>
Total deferred inflows	<u>134,253</u>	<u>4,381</u>	<u>138,634</u>
NET POSITION			
Net investment in capital assets	15,026,282	10,100,996	25,127,278
Restricted for:			
Debt service	70,862	-	70,862
Municipal court	14,564	-	14,564
Street improvements	1,752,065	-	1,752,065
Public safety	248,449	-	248,449
Parks	1,482,206	-	1,482,206
Housing	1,838,478	-	1,838,478
Water and sewer improvements	-	3,314,121	3,314,121
Unrestricted	<u>19,004,390</u>	<u>2,967,321</u>	<u>21,971,711</u>
Total net position	<u>\$ 39,437,296</u>	<u>\$ 16,382,438</u>	<u>\$ 55,819,734</u>

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, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<u>Primary Government:</u>				
Governmental activities:				
General government	\$ 2,820,998	\$ 418,702	\$ 52,813	\$ 12,293
Public safety	5,715,827	511,438	123,539	-
Development services	2,229,395	2,711,400	-	-
Parks and recreation	885,500	266,995	-	-
Economic development	67,717	-	-	-
Interest and fiscal charges	324,366	-	-	-
Total governmental activities	<u>12,043,803</u>	<u>3,908,535</u>	<u>176,352</u>	<u>12,293</u>
<u>Business-type activities:</u>				
Water and wastewater	9,445,109	8,590,130	-	476,818
Drainage	<u>232,361</u>	<u>424,186</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>9,677,470</u>	<u>9,014,316</u>	<u>-</u>	<u>476,818</u>
Total primary government	<u>\$ 21,721,273</u>	<u>\$ 12,922,851</u>	<u>\$ 176,352</u>	<u>\$ 489,111</u>
General revenues:				
Taxes:				
Property				
Sales				
Franchise				
Investment earnings				
Gain on sale of capital assets				
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

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (2,337,190)	\$ -	\$ (2,337,190)
(5,080,850)	-	(5,080,850)
482,005	-	482,005
(618,505)	-	(618,505)
(67,717)	-	(67,717)
<u>(324,366)</u>	<u>-</u>	<u>(324,366)</u>
<u>(7,946,623)</u>	<u>-</u>	<u>(7,946,623)</u>
-	(378,161)	(378,161)
<u>-</u>	<u>191,825</u>	<u>191,825</u>
<u>-</u>	<u>(186,336)</u>	<u>(186,336)</u>
<u>(7,946,623)</u>	<u>(186,336)</u>	<u>(8,132,959)</u>
8,934,919	-	8,934,919
1,131,746	-	1,131,746
731,228	-	731,228
848,061	69,582	917,643
103,363	-	103,363
41,227	-	41,227
<u>36,775</u>	<u>(36,775)</u>	<u>-</u>
11,827,319	32,807	11,860,126
3,880,696	(153,529)	3,727,167
<u>35,556,600</u>	<u>16,535,967</u>	<u>52,092,567</u>
<u>\$ 39,437,296</u>	<u>\$ 16,382,438</u>	<u>\$ 55,819,734</u>

CITY OF GLENN HEIGHTS, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General	Capital Projects	Debt Service
ASSETS			
Cash and cash equivalents	\$ 8,374,149	\$ 11,634,160	\$ 72,195
Receivables, net:			
Taxes	329,790	-	27,486
Accounts	519,201	-	-
Court fines	390,684	-	-
Inventory	3,906	-	-
Due from other funds	167,395	-	-
Prepaid items	1,248	-	-
Total assets	<u>9,786,373</u>	<u>11,634,160</u>	<u>99,681</u>
LIABILITIES			
Accounts payable	297,926	-	5,500
Customer deposits	2,140		
Retainage payable	-	452,394	-
Accrued liabilities	152,778	-	-
Due to other funds	-	-	-
Unearned revenue	5,209	127,139	-
Total liabilities	<u>458,053</u>	<u>579,533</u>	<u>5,500</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	114,282	-	25,440
Unavailable revenue - court fines	390,683	-	-
Unavailable revenue - ambulance	276,440	-	-
Total deferred inflows of resources	<u>781,405</u>	<u>-</u>	<u>25,440</u>
FUND BALANCES			
Nonspendable:			
Prepaid item	1,248	-	-
Inventory	3,906	-	-
Restricted for:			
Public safety	-	-	-
Debt service	-	-	68,741
Municipal court	-	-	-
Capital projects	-	2,397,655	-
Street improvements	-	-	-
Park improvements	-	-	-
Housing	-	-	-
Committed for:			
Capital projects	-	8,656,972	-
Assigned for:			
Vehicle replacement	-	-	-
Unassigned	8,541,761	-	-
Total fund balances	<u>8,546,915</u>	<u>11,054,627</u>	<u>68,741</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,786,373</u>	<u>\$ 11,634,160</u>	<u>\$ 99,681</u>

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

American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,347,863	\$ 5,830,285	\$ 29,258,652
-	-	357,276
-	7,448	526,649
-	-	390,684
-	-	3,906
-	-	167,395
-	-	1,248
<u>3,347,863</u>	<u>5,837,733</u>	<u>30,705,810</u>
-	-	303,426
-	-	2,140
-	-	452,394
-	-	152,778
-	167,395	167,395
<u>3,316,551</u>	<u>-</u>	<u>3,448,899</u>
<u>3,316,551</u>	<u>167,395</u>	<u>4,527,032</u>
-	-	139,722
-	-	390,683
-	-	276,440
<u>-</u>	<u>-</u>	<u>806,845</u>
-	-	1,248
-	-	3,906
31,312	217,137	248,449
-	-	68,741
-	14,564	14,564
-	-	2,397,655
-	1,752,065	1,752,065
-	1,482,206	1,482,206
-	1,838,478	1,838,478
-	-	8,656,972
-	530,407	530,407
-	(164,519)	8,377,242
<u>31,312</u>	<u>5,670,338</u>	<u>25,371,933</u>
\$ <u>3,347,863</u>	\$ <u>5,837,733</u>	\$ <u>30,705,810</u>

THIS PAGE LEFT BLANK INTENTIONALLY

CITY OF GLENN HEIGHTS, TEXAS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2023

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

Total fund balance governmental funds	\$ 25,371,933
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	26,185,751
Uncollected revenues are reported as unavailable resources in the governmental funds balance sheet, but are recognized as a revenue in the statement of activities.	
Property taxes	139,722
Ambulance fees	276,440
Court fines	390,683
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	389,102
Deferred inflows of resources - pension related	(36,354)
Deferred outflows of resources - pension related	916,584
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	(11,895,000)
Notes payable	(481,464)
Issuance premium	(921,119)
Leases payable	(259,541)
Compensated absences	(326,933)
Total OPEB liability - SDBF	(155,597)
Deferred inflows of resources - OPEB SDBF related	(97,899)
Deferred outflows of resources - OPEB SDBF related	37,883
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.	(96,895)
Net position of governmental activities	<u>\$ 39,437,296</u>

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>General</u>	<u>Capital Projects</u>	<u>Debt Service</u>
REVENUES			
Taxes:			
Property	\$ 7,515,752	\$ -	\$ 1,407,904
Franchise	731,228	-	-
Sales	1,131,746	-	-
Licenses and permits	1,233,235	-	-
Fines and forfeitures	233,623	-	-
Charges for services	1,789,591	-	-
Intergovernmental	122,131	7,661	-
Impact fees	-	-	-
Investment earnings	296,869	471,797	4,642
Contributions	-	-	-
Miscellaneous	8,700	-	-
Total revenues	<u>13,062,875</u>	<u>479,458</u>	<u>1,412,546</u>
EXPENDITURES			
Current:			
General government	2,679,314	-	-
Public safety	4,846,906	-	-
Development services	2,101,403	-	-
Parks and recreation	814,888	-	-
Economic development	13,146	-	-
Capital outlay	252,608	559,094	-
Debt service:			
Principal	69,258	-	969,882
Interest and other	23,400	-	458,734
Total expenditures	<u>10,800,923</u>	<u>559,094</u>	<u>1,428,616</u>
Excess (deficiency) of revenue over expenditures	<u>2,261,952</u>	<u>(79,636)</u>	<u>(16,070)</u>
OTHER FINANCING SOURCES (USES)			
Insurance recoveries	32,527	-	-
Sale of capital assets	103,363	-	-
Transfers in	125,775	679,180	-
Transfers out	(982,180)	-	-
Total other financing sources (uses)	<u>(720,515)</u>	<u>679,180</u>	<u>-</u>
Net change in fund balances	1,541,437	599,544	(16,070)
Fund balance - beginning of year	<u>7,005,478</u>	<u>10,455,083</u>	<u>84,811</u>
Fund balance - end of year	<u>\$ 8,546,915</u>	<u>\$ 11,054,627</u>	<u>\$ 68,741</u>

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

American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 8,923,656
-	-	731,228
-	-	1,131,746
-	-	1,233,235
-	10,140	243,763
-	254,124	2,043,715
4,632	1,408	135,832
-	193,170	193,170
31,312	43,441	848,061
-	52,813	52,813
-	-	8,700
<u>35,944</u>	<u>555,096</u>	<u>15,545,919</u>
4,632	-	2,683,946
-	41,314	4,888,220
-	-	2,101,403
-	-	814,888
-	52,915	66,061
-	1,095,524	1,907,226
-	-	1,039,140
-	-	482,134
<u>4,632</u>	<u>1,189,753</u>	<u>13,983,018</u>
<u>31,312</u>	<u>(634,657)</u>	<u>1,562,901</u>
-	-	32,527
-	-	103,363
-	303,000	1,107,955
-	(89,000)	(1,071,180)
-	<u>214,000</u>	<u>172,665</u>
31,312	(420,657)	1,735,566
-	<u>6,090,995</u>	<u>23,636,367</u>
<u>\$ 31,312</u>	<u>\$ 5,670,338</u>	<u>\$ 25,371,933</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2023

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

Net change in fund balance - total governmental funds	\$ 1,735,566
---	--------------

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	2,435,760
Depreciation expense	(941,144)

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	11,263
Ambulance fees	124,929
Court fines	69,723

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	(40,789)
Accrued interest	86,912
Net pension asset	(702,207)
Total OPEB liability - SDBF	(9,313)

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	880,000
Payments on leases payable	69,258
Payments on notes payable	89,882
Amortization of premium on bond issuance	<u>70,856</u>

Change in net position of governmental activities	<u>\$ 3,880,696</u>
---	---------------------

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2023

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 340,101	\$ 1,063,432	\$ 1,403,533
Cash and cash equivalents-restricted	4,104,091	-	4,104,091
Accounts receivable, net	1,553,481	62,471	1,615,952
Prepaid items	344	-	344
Total current assets	<u>5,998,017</u>	<u>1,125,903</u>	<u>7,123,920</u>
Noncurrent assets:			
Net pension asset	37,713	9,178	46,891
Capital assets:			
Non-depreciable	3,729,704	-	3,729,704
Depreciable, net	<u>8,724,821</u>	<u>127,984</u>	<u>8,852,805</u>
Total noncurrent assets	<u>12,492,238</u>	<u>137,162</u>	<u>12,629,400</u>
Total assets	<u>18,490,255</u>	<u>1,263,065</u>	<u>19,753,320</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>88,839</u>	<u>21,619</u>	<u>110,458</u>
Total deferred outflows of resources	<u>88,839</u>	<u>21,619</u>	<u>110,458</u>
LIABILITIES			
Current liabilities:			
Accounts payable	78,635	4,235	82,870
Accrued liabilities	27,569	4,186	31,755
Accrued interest	42,741	-	42,741
Retainage payable	49,033	-	49,033
Payable from restricted assets:			
Customer deposits	755,825	-	755,825
Noncurrent liabilities:			
Due within one year:			
Loan payable	164,438	-	164,438
Compensated absences	<u>6,637</u>	<u>1,669</u>	<u>8,306</u>
Total current liabilities	<u>1,124,878</u>	<u>10,090</u>	<u>1,134,968</u>
Due in more than one year:			
Loan payable	2,317,075	-	2,317,075
Compensated absences	<u>19,909</u>	<u>5,007</u>	<u>24,916</u>
Total noncurrent liabilities	<u>2,336,984</u>	<u>5,007</u>	<u>2,341,991</u>
Total liabilities	<u>3,461,862</u>	<u>15,097</u>	<u>3,476,959</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	<u>3,524</u>	<u>857</u>	<u>4,381</u>
Total deferred inflows of resources	<u>3,524</u>	<u>857</u>	<u>4,381</u>
NET POSITION			
Net investment in capital assets	9,973,012	127,984	10,100,996
Restricted for water and sewer improvements	3,314,121	-	3,314,121
Unrestricted	<u>1,826,575</u>	<u>1,140,746</u>	<u>2,967,321</u>
Total net position	<u>\$ 15,113,708</u>	<u>\$ 1,268,730</u>	<u>\$ 16,382,438</u>

CITY OF GLENN HEIGHTS, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
OPERATING REVENUES			
Charges for services:			
Water sales	\$ 3,956,271	\$ -	\$ 3,956,271
Sewer sales	4,022,808	-	4,022,808
Drainage sales	-	404,556	404,556
Service charges	359,715	19,630	379,345
Water and sewer connections	237,047	-	237,047
Miscellaneous	14,289	-	14,289
Total operating revenues	<u>8,590,130</u>	<u>424,186</u>	<u>9,014,316</u>
OPERATING EXPENSES			
Personnel services	1,020,561	175,102	1,195,663
Supplies	138,430	9,807	148,237
Contractual services	4,144,289	13,826	4,158,115
Waste water treatment	1,967,730	-	1,967,730
Water purchases	1,656,005	-	1,656,005
Depreciation	456,267	33,626	489,893
Total operating expenses	<u>9,383,282</u>	<u>232,361</u>	<u>9,615,643</u>
Operating income (loss)	<u>(793,152)</u>	<u>191,825</u>	<u>(601,327)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	59,602	9,980	69,582
Impact fees	476,818	-	476,818
Interest and other	(61,827)	-	(61,827)
Total nonoperating revenues	<u>474,593</u>	<u>9,980</u>	<u>484,573</u>
Income (loss) before transfers	(318,559)	201,805	(116,754)
TRANSFERS			
Transfers out	<u>(21,000)</u>	<u>(15,775)</u>	<u>(36,775)</u>
Total transfers	<u>(21,000)</u>	<u>(15,775)</u>	<u>(36,775)</u>
Change in net position	(339,559)	186,030	(153,529)
Net position - beginning of year	<u>15,453,267</u>	<u>1,082,700</u>	<u>16,535,967</u>
Net position - end of year	<u>\$ 15,113,708</u>	<u>\$ 1,268,730</u>	<u>\$ 16,382,438</u>

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

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR END SEPTEMBER 30, 2023

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 8,333,329	\$ 422,365	\$ 8,755,694
Payments to suppliers and service providers	(7,985,698)	(7,771)	(7,993,469)
Payments to employees for salaries and benefits	(885,396)	(157,459)	(1,042,855)
Net cash provided (used) by operating activities	<u>(537,765)</u>	<u>257,135</u>	<u>(280,630)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash paid to (from) other funds	<u>(21,000)</u>	<u>(15,775)</u>	<u>(36,775)</u>
Net cash provided (used) by noncapital financing activities	<u>(21,000)</u>	<u>(15,775)</u>	<u>(36,775)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital contributions	476,818	-	476,818
Acquisition and construction of capital assets	(42,692)	-	(42,692)
Interest paid on bonds and notes	(64,651)	-	(64,651)
Proceeds from capital-related financing	<u>(160,510)</u>	<u>-</u>	<u>(160,510)</u>
Net cash provided (used) by capital and related financing activities	<u>208,965</u>	<u>-</u>	<u>208,965</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>59,602</u>	<u>9,980</u>	<u>69,582</u>
Net cash provided (used) by investing activities	<u>59,602</u>	<u>9,980</u>	<u>69,582</u>
Net increase (decrease) in cash and cash equivalents	<u>(290,198)</u>	<u>251,340</u>	<u>(38,858)</u>
Cash and cash equivalents - beginning	<u>4,734,390</u>	<u>812,092</u>	<u>5,546,482</u>
Cash and cash equivalents - ending	<u>\$ 4,444,192</u>	<u>\$ 1,063,432</u>	<u>\$ 5,507,624</u>

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

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR END SEPTEMBER 30, 2023

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (793,152)	\$ 191,825	\$ (601,327)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	456,267	33,626	489,893
(Increase) decrease in accounts receivable	(282,096)	(1,821)	(283,917)
(Increase) decrease in due from other funds	-	11,764	11,764
(Increase) decrease in prepaid items	(344)	-	(344)
(Increase) decrease in deferred outflows related to pensions	(74,424)	(19,416)	(93,840)
(Increase) decrease in net pension asset	313,689	44,523	358,212
Increase (decrease) in accounts payable	(78,900)	4,098	(74,802)
Increase (decrease) in accrued liabilities	19,071	3,170	22,241
Increase (decrease) in due to other funds	(11,764)	-	(11,764)
Increase (decrease) in compensated absences	(13,510)	4,008	(9,502)
Increase (decrease) in deferred inflows related to pensions	(97,897)	(14,642)	(112,539)
Increase (decrease) in customer deposits	25,295	-	25,295
Total adjustments	<u>255,387</u>	<u>65,310</u>	<u>320,697</u>
Net cash provided (used) by operating activities	<u>\$ (537,765)</u>	<u>\$ 257,135</u>	<u>\$ (280,630)</u>

THIS PAGE LEFT BLANK INTENTIONALLY

CITY OF GLENN HEIGHTS, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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. Basis of Presentation - Fund Financial Statements

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 General Fund 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 Capital Projects Fund accounts for the acquisition of capital assets or construction of major capital projects being financed by 2006, 2008, 2015, and 2016 bond proceeds.

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The American Rescue Plan Act Fund 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.

The City reports the following major proprietary fund:

The Water and Wastewater Fund 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. Measurement Focus and Basis of Accounting

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 judgments, 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:

<u>Assets</u>	<u>Years</u>
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 Grants fund, Veterans Memorial fund, and Disaster Recovery Fund had deficit unassigned fund balances in the amounts of \$34,146, \$189, and \$130,184. The deficits 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, 2023 the fair value of the City's TexStar investments was \$24,955,830 and the investments have a weighted average maturity of 29 days.

B. Receivables

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	Debt Service Fund	Nonmajor Governmental Funds	Totals
Property taxes	\$ 176,690	\$ 36,673	\$ -	\$ 213,363
Sales taxes	204,817	-	-	204,817
Ambulance	571,353	-	-	571,353
Garbage	268,806	-	-	268,806
Court fines	475,863	-	-	475,863
Other	<u>52,903</u>	<u>-</u>	<u>7,448</u>	<u>60,351</u>
Gross receivables	1,750,432	36,673	7,448	1,794,553
Less: allowance for uncollectibles	<u>(510,757)</u>	<u>(9,187)</u>	<u>-</u>	<u>(519,944)</u>
Total receivables, net	<u>\$ 1,239,675</u>	<u>\$ 27,486</u>	<u>\$ 7,448</u>	<u>\$ 1,274,609</u>

Receivables	Water & Wastewater Fund	Drainage Fund	Totals
Utility fees	\$ 2,016,214	\$ 78,587	\$ 2,094,801
Less: allowance for uncollectibles	<u>(462,733)</u>	<u>(16,116)</u>	<u>(478,849)</u>
Total receivables, net	<u>\$ 1,553,481</u>	<u>\$ 62,471</u>	<u>\$ 1,615,952</u>

C. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 901,893	\$ -	\$ -	\$ 901,893
Construction in progress	14,559,241	1,053,625	(431,245)	15,181,621
Total capital assets, not being depreciated	15,461,134	1,053,625	(431,245)	16,083,514
Capital assets, being depreciated:				
Buildings	829,956	-	-	829,956
Parks and improvements	1,047,552	-	(14,000)	1,033,552
Infrastructure - streets	8,849,767	1,233,245	-	10,083,012
Vehicles	2,358,227	273,678	(10,000)	2,621,905
Right-to-use equipment	536,744	502	-	537,246
Equipment	2,165,676	305,955	(181,439)	2,290,192
Total capital assets, being depreciated	15,787,922	1,813,380	(205,439)	17,395,863
Less: accumulated depreciation				
Buildings	(228,577)	(30,298)	-	(258,875)
Parks and improvements	(817,907)	(13,190)	14,000	(817,097)
Infrastructure - streets	(2,167,652)	(436,005)	-	(2,603,657)
Vehicles	(1,972,223)	(106,697)	10,000	(2,068,920)
Right-to-use equipment	(230,031)	(147,447)	-	(377,478)
Equipment	(1,141,531)	(207,507)	181,439	(1,167,599)
Total accumulated depreciation	(6,557,921)	(941,144)	205,439	(7,293,626)
Total capital assets being depreciated, net	9,230,001	872,236	-	10,102,237
Governmental activities capital assets, net	<u>\$ 24,691,135</u>	<u>\$ 1,925,861</u>	<u>\$ (431,245)</u>	<u>\$ 26,185,751</u>
	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 35,161	\$ -	\$ -	\$ 35,161
Construction in Progress	3,744,820	29,029	(79,306)	3,694,543
Total capital assets, not being depreciated	3,779,981	29,029	(79,306)	3,729,704
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	656,028	-	(218,316)	437,712
Equipment	1,557,790	92,968	(348,354)	1,302,404
Total capital assets, being depreciated	18,843,629	92,968	(566,670)	18,369,927
Less: accumulated depreciation				
Buildings	(209,832)	(7,176)	-	(217,008)
Infrastructure - water	(5,132,177)	(229,847)	-	(5,362,024)
Infrastructure - sewer	(2,534,214)	(116,953)	-	(2,651,167)
Infrastructure - drainage	(156,533)	(5,288)	-	(161,821)
Vehicles	(582,483)	(32,498)	218,316	(396,665)
Equipment	(978,660)	(98,131)	348,354	(728,437)
Total accumulated depreciation	(9,593,899)	(489,893)	566,670	(9,517,122)
Total capital assets being depreciated, net	9,249,730	(396,925)	-	8,852,805
Business-Type activities capital assets, net	<u>\$ 13,029,711</u>	<u>\$ (367,896)</u>	<u>\$ (79,306)</u>	<u>\$ 12,582,509</u>

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

Government activities:	
General government	\$ 48,955
Public safety	387,552
Development services	458,121
Parks and recreation	46,516
Total	<u>\$ 941,144</u>
Business-type activities:	
Water and sewer	\$ 456,267
Drainage	33,626
Total	<u>\$ 489,893</u>

D. Interfund Receivables, Payables, and Transfers

The compositions of interfund balances as of September 30, 2023 are as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>	<u>Purpose</u>
Nonmajor governmental funds	General fund	<u>\$ 167,395</u>	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, 2023 is as follows:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>	<u>Purpose</u>
Water and wastewater	General fund	\$ 21,000	Payment in lieu of taxes
Drainage	General fund	15,775	Payment in lieu of taxes
Nonmajor governmental	General fund	89,000	Subsidize project
General fund	Nonmajor government	303,000	Subsidize project
General fund	Capital projects fund	679,180	Payment in lieu of taxes
Total		<u>\$ 1,107,955</u>	

E. Long-term Debt

Changes in the City's long-term liabilities for the year ended September 30, 2023 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>Governmental activities:</u>					
Certificates of obligation debt	\$ 1,140,000	\$ -	\$ (230,000)	\$ 910,000	\$ 240,000
General obligation debt	11,635,000	-	(650,000)	10,985,000	665,000
Premium on debt	991,975	-	(70,855)	921,120	-
Notes payable	571,346	-	(89,882)	481,464	91,597
Leases payable	328,799	-	(69,258)	259,541	80,111
Compensated absences	286,144	244,831	(204,043)	326,932	81,733
Total governmental activities	<u>\$ 14,953,264</u>	<u>\$ 244,831</u>	<u>\$ (1,314,038)</u>	<u>\$ 13,884,057</u>	<u>\$ 1,158,441</u>
<u>Business-type activities:</u>					
Notes payable	\$ 2,642,023	\$ -	\$ (160,510)	\$ 2,481,513	\$ 164,438
Compensated absences	42,724	6,758	(16,260)	33,222	8,306
Total business-type activities	<u>\$ 2,684,747</u>	<u>\$ 6,758</u>	<u>\$ (176,770)</u>	<u>\$ 2,514,735</u>	<u>\$ 172,744</u>

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, 2023 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.	\$ 680,000
2015 Certificates of Obligation, original issue \$725,000, dated September 10, 2015, due in annual installments through September 30, 2025, at 2.37% interest.	230,000
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.	<u>10,985,000</u>
Total	<u>\$ 11,895,000</u>

The debt service requirements for the City's certificates of obligation are as follows:

Certificates of Obligation			
Fiscal Year	Principal	Interest	Total
2024	\$ 240,000	\$ 29,035	\$ 269,035
2025	245,000	21,159	266,159
2026	135,000	14,443	149,443
2027	140,000	8,888	148,888
2028	<u>150,000</u>	<u>3,030</u>	<u>153,030</u>
Total	<u>\$ 910,000</u>	<u>\$ 76,555</u>	<u>\$ 986,555</u>

The debt service requirements for the City's general obligations are as follows:

General Obligations			
Fiscal Year	Principal	Interest	Total
2024	\$ 665,000	\$ 370,575	\$ 1,035,575
2025	690,000	33,670	723,670
2026	710,000	308,800	1,018,800
2027	740,000	287,050	1,027,050
2028	765,000	264,475	1,029,475
2029-2033	4,360,000	948,200	5,308,200
2034-2036	<u>3,055,000</u>	<u>186,100</u>	<u>3,241,100</u>
Total	<u>\$ 10,985,000</u>	<u>\$ 2,398,870</u>	<u>\$ 13,383,870</u>

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, 2023 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. \$ 481,464

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. \$ 2,481,513

The debt service requirements for the City's notes payable are as follows:

Notes Payable - Governmental Activities			
Fiscal Year	Principal	Interest	Total
2024	\$ 91,597	\$ 18,012	\$ 109,609
2025	93,887	14,178	108,065
2026	96,234	10,248	106,482
2027	98,640	6,219	104,859
2028	<u>101,106</u>	<u>2,090</u>	<u>103,196</u>
Total	<u>\$ 481,464</u>	<u>\$ 50,747</u>	<u>\$ 532,211</u>

Notes Payable - Business-type Activities			
Fiscal Year	Principal	Interest	Total
2024	\$ 164,438	\$ 60,723	\$ 225,161
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
2029-2033	974,363	151,440	1,125,803
2034-2036	<u>643,725</u>	<u>31,758</u>	<u>675,483</u>
Total	<u>\$ 2,481,513</u>	<u>\$ 445,577</u>	<u>\$ 2,927,090</u>

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
2024	\$ 80,111	\$ 12,547	\$ 92,658
2025	84,092	8,566	92,658
2026	<u>95,338</u>	<u>4,387</u>	<u>99,725</u>
Total	<u>\$ 259,541</u>	<u>\$ 25,500</u>	<u>\$ 285,041</u>

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.tmr.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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	71
Inactive employees entitled to but not yet receiving benefits	138
Active employees	<u>86</u>
Total	<u>295</u>

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 3.69% and 3.29% in calendar years 2021 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were \$302,266, and were larger than the required contributions.

Net Pension Liability (Asset)

The City's net pension liability (asset) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender distinct 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%	7.55%
Core fixed income	6.0%	2.00%
Non-core fixed income	20.0%	5.68%
Real estate	12.0%	7.22%
Real return	12.0%	6.85%
Absolute return	5.0%	5.35%
Private equity	10.0%	10.00%
Total	<u>100.0%</u>	

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	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(c)
Balance at 12/31/21	\$ 9,049,448	\$ 12,074,865	\$ (3,940,717)
Changes for the year:		-	
Service cost	566,730	-	566,730
Interest	678,483	-	678,483
Changes in Benefit terms	962,823		962,823
Difference between expected and actual experience	(21,550)	-	(21,550)
Contributions - employer	-	167,046	(167,046)
Contributions - employee	-	309,971	(309,971)
Net investment income	-	(881,429)	881,429
Benefit payments, including refunds of employee contributions	(488,075)	(488,075)	-
Administrative expense	-	(7,627)	7,627
Other changes	-	9,101	(9,101)
Net changes	<u>1,698,411</u>	<u>(891,013)</u>	<u>2,589,424</u>
Balance at 12/31/22	<u>\$ 10,747,859</u>	<u>\$ 11,183,852</u>	<u>\$ (435,993)</u>

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)	\$ 1,125,102	\$ (435,993)	\$ (1,706,043)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmr.com.

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the City recognized pension income of \$183,848. At September 30, 2023, 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	\$ -	\$ 40,735
Difference between projected and actual investment earnings	767,005	-
Contributions subsequent to the measurement date	260,037	-
Total	<u>\$ 1,027,042</u>	<u>\$ 40,735</u>

\$260,037 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, 2024. 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,	
2024	\$ (919)
2025	183,438
2026	204,454
2027	339,297

G. Defined Other Post-Employment Benefit (OPEB) Plan – TMRS Supplemental Death Benefits Fund

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	24
Inactive employees entitled to but not yet receiving benefits	18
Active employees	<u>86</u>
Total	<u>128</u>

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.24% for 2023 and 0.13% for 2022, of which 0.06% and 0.05%, respectively, 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, 2023 and 2022 were \$2,583 and \$2,502, 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 \$155,597 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total OPEB Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation rate	2.50%
Discount rate	4.05
Salary increases	3.50% to 11.50% 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, 2022, 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 4.05% 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 (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
Total OPEB Liability	\$ 189,971	\$ 155,597	\$ 129,452

OPEB Liabilities, OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEBs

At September 30, 2023, the City reported a liability of \$155,597 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022. For the year ended September 30, 2023, the City recognized OPEB expense of \$71,638. 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 12/31/2021	\$ 227,235
Changes for the year:	
Service cost	17,565
Interest	4,319
Difference between expected and actual experience	514
Changes of assumptions	(91,453)
Benefit payments	<u>(2,583)</u>
Net changes	<u>(71,638)</u>
Balance at 12/31/2022	<u>\$ 155,597</u>

At September 30, 2023, 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	\$ 428	\$ 19,425
Changes in actuarial assumptions	34,708	78,474
Contributions subsequent to the measurement date	<u>2,747</u>	<u>-</u>
Total	<u>\$ 37,883</u>	<u>\$ 97,899</u>

\$2,747 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, 2024. 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,

2024	\$ (10,654)
2025	(9,482)
2026	(11,083)
2027	(16,388)
2028	(15,156)

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 \$1,555,628 and payments made for the transportation, treatment, and disposal of wastewater by TRA were \$943,100. 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 2023, 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. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

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.

THIS PAGE LEFT BLANK INTENTIONALLY

**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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes:				
Property	\$ 7,514,642	\$ 7,514,642	\$ 7,515,752	\$ 1,110
Franchise	573,250	573,250	731,228	157,978
Sales	915,000	915,000	1,131,746	216,746
Licenses and permits	1,242,040	1,242,040	1,233,235	(8,805)
Fines and forfeitures	466,000	466,000	233,623	(232,377)
Charges for service	2,621,600	2,666,600	1,789,591	(877,009)
Intergovernmental	-	218,570	122,131	(96,439)
Investment earnings	50,000	50,000	296,869	246,869
Miscellaneous	49,500	2,500	8,700	6,200
Total revenues	<u>13,432,032</u>	<u>13,648,602</u>	<u>13,062,875</u>	<u>(585,727)</u>
EXPENDITURES				
Current:				
General government	2,198,600	2,659,060	2,679,314	(20,254)
Public safety	5,213,335	5,094,275	4,846,906	247,369
Development services	2,342,850	2,343,160	2,101,403	241,757
Parks and recreation	1,074,470	1,019,140	814,888	204,252
Economic development	39,150	36,950	13,146	23,804
Capital outlay	319,730	319,730	252,608	67,122
Debt service:				
Principal	69,270	69,270	69,258	12
Interest and other	23,400	23,400	23,400	-
Total expenditures	<u>11,280,805</u>	<u>11,564,985</u>	<u>10,800,923</u>	<u>764,062</u>
Excess (deficiency) of revenues over expenditures	<u>2,151,227</u>	<u>2,083,617</u>	<u>2,261,952</u>	<u>178,335</u>
OTHER FINANCING SOURCES (USES)				
Insurance recoveries	-	-	32,527	32,527
Sale of capital assets	-	2,000	103,363	101,363
Transfers in	344,345	125,775	125,775	-
Transfers out	(982,180)	(982,180)	(982,180)	-
Total other financing sources (uses)	<u>(637,835)</u>	<u>(854,405)</u>	<u>(720,515)</u>	<u>133,890</u>
Net change in fund balances	<u>1,513,392</u>	<u>1,229,212</u>	<u>1,541,437</u>	<u>312,225</u>
Fund balances - beginning of year	<u>7,005,478</u>	<u>7,005,478</u>	<u>7,005,478</u>	<u>-</u>
Fund balances - end of year	<u>\$ 8,518,870</u>	<u>\$ 8,234,690</u>	<u>\$ 8,546,915</u>	<u>\$ 312,225</u>

CITY OF GLENN HEIGHTS, TEXAS

NOTES TO BUDGETARY SCHEDULE

SEPTEMBER 30, 2023

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, 2023

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	<u>(210,935)</u>	<u>(166,992)</u>	<u>(302,573)</u>
Net change in total pension liability	488,182	659,290	453,287
Total pension liability - beginning	<u>6,497,045</u>	<u>6,985,227</u>	<u>7,644,517</u>
Total pension liability - ending (a)	<u>\$ 6,985,227</u>	<u>\$ 7,644,517</u>	<u>\$ 8,097,804</u>
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	<u>(339)</u>	<u>(328)</u>	<u>(307)</u>
Net change in plan fiduciary net position	456,633	122,528	521,312
Plan fiduciary net position - beginning	<u>6,897,083</u>	<u>7,353,716</u>	<u>7,476,244</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,353,716</u>	<u>\$ 7,476,244</u>	<u>\$ 7,997,556</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ (368,489)</u>	<u>\$ 168,273</u>	<u>\$ 100,248</u>
Plan fiduciary net position 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
\$ 364,021	\$ 444,332	\$ 481,770	\$ 513,565	\$ 530,822	\$ 566,730
544,744	501,823	525,921	554,348	581,835	678,483
-	(946,622)	-	-	-	962,823
(215,283)	(147,753)	(148,894)	(196,474)	(160,409)	(21,550)
-	-	8,911	-	-	-
<u>(419,079)</u>	<u>(426,658)</u>	<u>(493,592)</u>	<u>(431,343)</u>	<u>(514,341)</u>	<u>(488,075)</u>
274,403	(574,878)	374,116	440,096	437,907	1,698,411
<u>8,097,804</u>	<u>8,372,207</u>	<u>7,797,329</u>	<u>8,171,445</u>	<u>8,611,541</u>	<u>9,049,448</u>
<u>\$ 8,372,207</u>	<u>\$ 7,797,329</u>	<u>\$ 8,171,445</u>	<u>\$ 8,611,541</u>	<u>\$ 9,049,448</u>	<u>\$ 10,747,859</u>
\$ 134,627	\$ 146,613	\$ 132,820	\$ 139,033	\$ 177,273	\$ 167,046
225,633	245,036	266,662	283,738	298,774	309,971
1,108,830	(270,920)	1,349,805	757,388	1,397,923	(881,429)
(419,079)	(426,658)	(493,592)	(431,343)	(514,341)	(488,075)
(5,745)	(5,234)	(7,626)	(4,901)	(6,467)	(7,627)
<u>(291)</u>	<u>(273)</u>	<u>(229)</u>	<u>(192)</u>	<u>45</u>	<u>9,101</u>
1,043,975	(311,436)	1,247,840	743,723	1,353,207	(891,013)
<u>7,997,556</u>	<u>9,041,531</u>	<u>8,730,095</u>	<u>9,977,935</u>	<u>10,721,658</u>	<u>12,074,865</u>
<u>\$ 9,041,531</u>	<u>\$ 8,730,095</u>	<u>\$ 9,977,935</u>	<u>\$ 10,721,658</u>	<u>\$ 12,074,865</u>	<u>\$ 11,183,852</u>
<u>\$ (669,324)</u>	<u>\$ (932,766)</u>	<u>\$ (1,806,490)</u>	<u>\$ (2,110,117)</u>	<u>\$ (3,025,417)</u>	<u>\$ (435,993)</u>
107.99%	111.96%	122.11%	124.50%	133.43%	104.06%
\$ 3,760,543	\$ 4,083,937	\$ 4,444,371	\$ 4,678,965	\$ 4,979,572	\$ 5,165,869
-17.80%	-22.84%	-40.65%	-45.10%	-60.76%	-8.44%

CITY OF GLENN HEIGHTS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Fiscal year ending September 30,	2014	2015	2016
Actuarially determined contribution	\$ 88,118	\$ 99,077	\$ 117,195
Contributions in relation to the actuarially determined contributions	<u>88,118</u>	<u>99,077</u>	<u>115,952</u>
Contribution (excess) deficiency	-	-	1,243
Covered payroll	2,789,600	3,075,330	3,487,950
Contributions as a percentage of covered payroll	3.16%	3.22%	3.32%

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	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other information There were no benefit changes during the year.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 127,656	\$ 147,381	\$ 130,212	\$ 137,704	\$ 172,818	\$ 177,273	\$ 302,537
<u>133,216</u>	<u>146,684</u>	<u>142,398</u>	<u>137,704</u>	<u>172,818</u>	<u>177,273</u>	<u>411,961</u>
(5,560)	697	(12,186)	-	-	-	(109,424)
3,799,274	3,951,234	4,227,673	4,444,371	5,077,651	5,004,530	5,923,068
3.51%	3.71%	3.37%	3.10%	3.40%	3.54%	6.96%

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, 2023

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 contributions	<u>(1,128)</u>	<u>(1,225)</u>	<u>(1,333)</u>
Net change in Total OPEB liability	23,781	(761)	33,369
Total OPEB liability - beginning	<u>119,957</u>	<u>143,738</u>	<u>142,977</u>
Total OPEB liability - ending	<u>143,738</u>	<u>142,977</u>	<u>176,346</u>
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 Postemployment 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
\$ 12,768	\$ 14,441	\$ 17,565
5,006	4,536	4,319
(6,485)	(17,800)	514
34,834	7,996	(91,453)
<u>(1,419)</u>	<u>(2,988)</u>	<u>(2,583)</u>
44,704	6,185	(71,638)
<u>176,346</u>	<u>221,050</u>	<u>227,235</u>
<u>221,050</u>	<u>227,235</u>	<u>155,597</u>
\$ 4,728,963	\$ 4,979,572	\$ 5,165,869
4.67%	4.56%	3.01%

THIS PAGE LEFT BLANK INTENTIONALLY

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2023

	Special Revenue				
	Municipal Court Technology	Municipal Court Security	911 Wireless	Police Seizure	Park Development
ASSETS					
Cash and cash equivalents	\$ 14,564	\$ 41,382	\$ 156,775	\$ 11,532	\$ 1,482,206
Accounts receivable	-	-	7,448	-	-
Total assets	<u>14,564</u>	<u>41,382</u>	<u>164,223</u>	<u>11,532</u>	<u>1,482,206</u>
LIABILITIES					
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Public safety	-	41,382	164,223	11,532	-
Municipal court	14,564	-	-	-	-
Street improvements	-	-	-	-	-
Park improvements	-	-	-	-	1,482,206
Housing	-	-	-	-	-
Assigned for:					
Vehicle replacement	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>14,564</u>	<u>41,382</u>	<u>164,223</u>	<u>11,532</u>	<u>1,482,206</u>
Total liabilities and fund balances	<u>\$ 14,564</u>	<u>\$ 41,382</u>	<u>\$ 164,223</u>	<u>\$ 11,532</u>	<u>\$ 1,482,206</u>

Special Revenue			Glenn Heights Housing Finance Corporation	Capital Projects		Total Nonmajor Governmental Funds
Street Impact Fee	Grants	Veterans Memorial		Disaster Recovery Fund	Vehicle Replacement	
\$ 1,752,065	\$ -	\$ 2,876	\$ 1,838,478	\$ -	\$ 530,407	\$ 5,830,285
-	-	-	-	-	-	7,448
<u>1,752,065</u>	<u>-</u>	<u>2,876</u>	<u>1,838,478</u>	<u>-</u>	<u>530,407</u>	<u>5,837,733</u>
-	34,146	3,065	-	130,184	-	167,395
<u>-</u>	<u>34,146</u>	<u>3,065</u>	<u>-</u>	<u>130,184</u>	<u>-</u>	<u>167,395</u>
-	-	-	-	-	-	217,137
-	-	-	-	-	-	14,564
1,752,065	-	-	-	-	-	1,752,065
-	-	-	-	-	-	1,482,206
-	-	-	1,838,478	-	-	1,838,478
-	-	-	-	-	530,407	530,407
-	(34,146)	(189)	-	(130,184)	-	(164,519)
<u>1,752,065</u>	<u>(34,146)</u>	<u>(189)</u>	<u>1,838,478</u>	<u>(130,184)</u>	<u>530,407</u>	<u>5,670,338</u>
<u>\$ 1,752,065</u>	<u>\$ -</u>	<u>\$ 2,876</u>	<u>\$ 1,838,478</u>	<u>\$ -</u>	<u>\$ 530,407</u>	<u>\$ 5,837,733</u>

CITY OF GLENN HEIGHTS, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue				
	Municipal Court Technology	Municipal Court Security	911 Wireless	Police Seizure	Park Development
REVENUES					
Fines and forfeitures	\$ 4,647	\$ 5,493	\$ -	\$ -	\$ -
Charges for services	-	-	92,208	-	161,916
Intergovernmental	-	-	-	-	-
Impact fees	-	-	-	-	-
Investment earnings	132	1,250	1,757	536	15,959
Contributions	-	-	-	-	-
Total revenues	<u>4,779</u>	<u>6,743</u>	<u>93,965</u>	<u>536</u>	<u>177,875</u>
EXPENDITURES					
Current:					
Public Safety	-	-	32,946	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>32,946</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>4,779</u>	<u>6,743</u>	<u>61,019</u>	<u>536</u>	<u>177,875</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(20,000)	(69,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(20,000)</u>	<u>(69,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>4,779</u>	<u>(13,257)</u>	<u>(7,981)</u>	<u>536</u>	<u>177,875</u>
Fund balance - beginning of year	<u>9,785</u>	<u>54,639</u>	<u>172,204</u>	<u>10,996</u>	<u>1,304,331</u>
Fund balance - end of year	<u>\$ 14,564</u>	<u>\$ 41,382</u>	<u>\$ 164,223</u>	<u>\$ 11,532</u>	<u>\$ 1,482,206</u>

Street Impact Fee	Special Revenue		Glenn Heights Housing Finance Corporation	Capital Projects		Total Nonmajor Governmental Funds
	Grants	Veterans Memorial		Disaster Recovery Fund	Vehicle Replacement	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,140
-	-	-	-	-	-	254,124
-	1,408	-	-	-	-	1,408
193,170	-	-	-	-	-	193,170
16,305	-	37	4,692	-	2,773	43,441
-	-	-	52,813	-	-	52,813
<u>209,475</u>	<u>1,408</u>	<u>37</u>	<u>57,505</u>	<u>-</u>	<u>2,773</u>	<u>555,096</u>
-	8,368	-	-	-	-	41,314
-	-	-	52,915	-	-	52,915
<u>821,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,678</u>	<u>1,095,524</u>
<u>821,846</u>	<u>8,368</u>	<u>-</u>	<u>52,915</u>	<u>-</u>	<u>273,678</u>	<u>1,189,753</u>
<u>(612,371)</u>	<u>(6,960)</u>	<u>37</u>	<u>4,590</u>	<u>-</u>	<u>(270,905)</u>	<u>(634,657)</u>
-	-	-	-	-	303,000	303,000
-	-	-	-	-	-	(89,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,000</u>	<u>214,000</u>
<u>(612,371)</u>	<u>(6,960)</u>	<u>37</u>	<u>4,590</u>	<u>-</u>	<u>32,095</u>	<u>(420,657)</u>
<u>2,364,436</u>	<u>(27,186)</u>	<u>(226)</u>	<u>1,833,888</u>	<u>(130,184)</u>	<u>498,312</u>	<u>6,090,995</u>
<u>\$ 1,752,065</u>	<u>\$ (34,146)</u>	<u>\$ (189)</u>	<u>\$ 1,838,478</u>	<u>\$ (130,184)</u>	<u>\$ 530,407</u>	<u>\$ 5,670,338</u>

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,422,648	\$ 1,422,648	\$ 1,407,904	\$ (14,744)
Investment earnings	<u>-</u>	<u>-</u>	<u>4,642</u>	<u>4,642</u>
Total revenues	<u>1,422,648</u>	<u>1,422,648</u>	<u>1,412,546</u>	<u>(10,102)</u>
EXPENDITURES				
Debt service:				
Principal	969,393	969,393	969,882	(489)
Interest and other charges	<u>453,255</u>	<u>453,255</u>	<u>458,734</u>	<u>(5,479)</u>
Total expenditures	<u>1,422,648</u>	<u>1,422,648</u>	<u>1,428,616</u>	<u>(5,968)</u>
Net change in fund balances	-	-	(16,070)	(16,070)
Fund balances - beginning of year	<u>84,811</u>	<u>84,811</u>	<u>84,811</u>	<u>-</u>
Fund balances - end of year	<u>\$ 84,811</u>	<u>\$ 84,811</u>	<u>\$ 68,741</u>	<u>\$ (16,070)</u>

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 78,500	\$ 78,500	\$ 92,208	\$ 13,708
Investment earnings	-	-	1,757	1,757
Total revenues	<u>78,500</u>	<u>78,500</u>	<u>93,965</u>	<u>15,465</u>
EXPENDITURES				
Current:				
Public safety	-	168,661	32,946	135,715
Capital outlay	<u>250,000</u>	<u>81,839</u>	<u>-</u>	<u>81,839</u>
Total expenditures	<u>250,000</u>	<u>250,500</u>	<u>32,946</u>	<u>217,554</u>
Excess (deficiency) of revenues over expenditures	<u>(171,500)</u>	<u>(172,000)</u>	<u>61,019</u>	<u>233,019</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(69,000)</u>	<u>(69,000)</u>	<u>(69,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(69,000)</u>	<u>(69,000)</u>	<u>(69,000)</u>	<u>-</u>
Net change in fund balances	(240,500)	(241,000)	(7,981)	233,019
Fund balances - beginning of year	<u>172,204</u>	<u>172,204</u>	<u>172,204</u>	<u>-</u>
Fund balances - end of year	<u>\$ (68,296)</u>	<u>\$ (68,796)</u>	<u>\$ 164,223</u>	<u>\$ 233,019</u>

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

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

	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changes over time.	61 – 70
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the City's ability to generate its electric utility, sales tax, and property tax revenues.	74 – 76
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.	77 – 82
Demographic and Economic Information These schedules contain economic and demographic information to help the reader understand the environment within which the City's financial activities take place.	83 – 84
Operating Information These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	85 – 92

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			
	2014	2015	2016	2017
Governmental Activities				
Net investment in capital assets	\$ 3,057,623	\$ 3,420,929	\$ 4,562,272	\$ 5,204,571
Restricted	822,641	1,044,381	1,425,617	1,342,294
Unrestricted	<u>2,635,490</u>	<u>3,142,610</u>	<u>3,718,269</u>	<u>7,469,021</u>
Total governmental activities net position	<u>\$ 6,515,754</u>	<u>\$ 7,607,920</u>	<u>\$ 9,706,158</u>	<u>\$ 14,015,886</u>
Business-type Activities				
Net investment in capital assets	\$ 7,796,457	\$ 7,964,475	\$ 7,968,336	\$ 7,855,594
Restricted	361,759	455,065	1,029,083	935,872
Unrestricted	<u>3,728,781</u>	<u>4,330,408</u>	<u>3,377,936</u>	<u>5,240</u>
Total business-type activities net position	<u>\$ 11,886,997</u>	<u>\$ 12,749,948</u>	<u>\$ 12,375,355</u>	<u>\$ 8,796,706</u>
Primary Government				
Net investment in capital assets	\$ 10,854,080	\$ 11,385,404	\$ 12,530,608	\$ 13,060,165
Restricted	1,184,400	1,499,446	2,454,700	2,278,166
Unrestricted	<u>6,364,271</u>	<u>7,473,018</u>	<u>7,096,205</u>	<u>7,474,261</u>
Total primary government net position	<u>\$ 18,402,751</u>	<u>\$ 20,357,868</u>	<u>\$ 22,081,513</u>	<u>\$ 22,812,592</u>

TABLE 1

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 5,936,599	\$ 6,702,547	\$ 5,308,855	\$ 9,048,730	\$ 19,142,755	\$ 15,026,282
2,239,846	2,877,878	10,879,796	10,366,965	7,086,622	5,406,624
<u>8,650,641</u>	<u>10,589,739</u>	<u>9,143,364</u>	<u>11,177,741</u>	<u>9,327,223</u>	<u>19,004,390</u>
<u>\$ 16,827,086</u>	<u>\$ 20,170,164</u>	<u>\$ 25,332,015</u>	<u>\$ 30,593,436</u>	<u>\$ 35,556,600</u>	<u>\$ 39,437,296</u>
\$ 7,921,771	\$ 8,016,832	\$ 9,235,450	\$ 9,328,791	\$ 10,387,688	\$ 10,100,996
935,873	1,493,141	3,114,284	3,554,912	3,057,948	3,314,121
<u>1,556,532</u>	<u>2,200,129</u>	<u>1,461,751</u>	<u>2,512,867</u>	<u>3,090,331</u>	<u>2,967,321</u>
<u>\$ 10,414,176</u>	<u>\$ 11,710,102</u>	<u>\$ 13,811,485</u>	<u>\$ 15,395,570</u>	<u>\$ 16,535,967</u>	<u>\$ 16,382,438</u>
\$ 13,858,370	\$ 14,719,379	\$ 14,544,305	\$ 18,377,521	\$ 29,530,443	\$ 25,127,278
3,175,719	4,371,019	13,994,080	13,921,877	10,144,570	8,720,745
<u>10,207,173</u>	<u>12,789,868</u>	<u>10,605,115</u>	<u>13,690,608</u>	<u>12,417,554</u>	<u>21,971,711</u>
<u>\$ 27,241,262</u>	<u>\$ 31,880,266</u>	<u>\$ 39,143,500</u>	<u>\$ 45,990,006</u>	<u>\$ 52,092,567</u>	<u>\$ 55,819,734</u>

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities:				
Government government	\$ 872,399	\$ 1,074,430	\$ 1,423,332	\$ 1,797,957
Public safety	3,166,101	3,075,807	3,433,775	3,507,497
Development services	530,798	718,798	1,242,726	1,828,117
Parks and recreation	256,306	295,728	229,493	289,891
Economic development	-	225	-	98,608
Interest and fiscal charges	150,154	150,994	435,848	483,925
Total governmental activities expenses	<u>4,975,758</u>	<u>5,315,982</u>	<u>6,765,174</u>	<u>8,005,995</u>
Business-type activities:				
Water and sewer	3,927,273	4,366,961	5,405,054	4,837,014
Drainage	177,381	107,722	96,708	182,223
Total business-type activities expenses	<u>4,104,654</u>	<u>4,474,683</u>	<u>5,501,762</u>	<u>5,019,237</u>
 Total primary government expenses	<u>\$ 9,080,412</u>	<u>\$ 9,790,665</u>	<u>\$12,266,936</u>	<u>\$13,025,232</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 161,555	\$ 128,996	\$ 268,221	\$ 874,769
Public safety	494,104	510,150	667,125	391,651
Development services	110,794	566,052	1,622,519	793,617
Parks and recreation	18,794	73,559	178,490	30,762
Economic development	-	-	-	-
Operating grants and contributions	128,248	105,567	133,417	53,915
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	<u>\$ 913,495</u>	<u>\$ 1,384,324</u>	<u>\$ 2,869,772</u>	<u>\$ 2,144,714</u>
Business-type activities:				
Charges for services:				
Water and sewer	4,656,527	4,868,772	5,366,787	5,292,082
Drainage	255,740	264,976	279,460	394,761
Capital grants and contributions	51,428	278,367	730,490	120,440
Total business-type activities program revenues	<u>4,963,695</u>	<u>5,412,115</u>	<u>6,376,737</u>	<u>5,807,283</u>
 Total primary government program revenues	<u>\$ 5,877,190</u>	<u>\$ 6,796,439</u>	<u>\$ 9,246,509</u>	<u>\$ 7,951,997</u>
 Net (expense) revenue				
Governmental activities	\$ (4,062,273)	\$ (3,931,658)	\$ (3,895,402)	\$ (3,895,402)
Business-type activities	<u>859,041</u>	<u>937,432</u>	<u>874,975</u>	<u>874,975</u>
Total primary government net expense	<u>\$ (3,203,232)</u>	<u>\$ (2,994,226)</u>	<u>\$ (3,020,427)</u>	<u>\$ (3,020,427)</u>

TABLE 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,693,295	\$ 1,661,645	\$ 1,778,859	\$ 1,906,746	\$ 2,131,380	\$ 2,820,998
3,906,025	3,688,352	4,293,107	4,157,166	4,220,503	5,715,827
1,869,192	1,816,232	1,775,135	2,053,633	2,128,107	2,229,395
275,791	308,197	410,719	270,365	360,504	885,500
10,969	94,631	86,272	5,828	7,907	67,717
527,847	670,841	560,455	463,362	581,840	324,366
<u>8,283,119</u>	<u>8,239,898</u>	<u>8,904,547</u>	<u>8,857,100</u>	<u>9,430,241</u>	<u>12,043,803</u>
5,175,140	5,633,428	6,499,183	6,865,571	7,876,884	9,445,109
221,728	292,821	310,566	277,613	186,512	232,361
<u>5,396,868</u>	<u>5,926,249</u>	<u>6,809,749</u>	<u>7,143,184</u>	<u>8,063,396</u>	<u>9,677,470</u>
\$ <u>13,679,987</u>	\$ <u>14,166,147</u>	\$ <u>15,714,296</u>	\$ <u>1,600,284</u>	\$ <u>17,493,637</u>	\$ <u>21,721,273</u>
\$ 921,172	\$ 980,597	\$ 1,368,040	\$ 1,054,985	\$ 1,171,626	\$ 418,702
337,143	292,725	719,312	432,954	555,380	511,438
1,756,642	1,744,458	2,994,658	2,360,606	1,746,815	2,711,400
319,183	278,743	195,000	230,020	157,323	266,995
-	-	-	-	-	-
35,827	156,819	222,074	188,967	240,508	176,352
<u>-</u>	<u>-</u>	<u>751,017</u>	<u>-</u>	<u>-</u>	<u>12,293</u>
\$ <u>3,369,967</u>	\$ <u>3,453,342</u>	\$ <u>6,250,101</u>	\$ <u>4,267,532</u>	\$ <u>3,871,652</u>	\$ <u>4,097,180</u>
6,064,621	5,906,579	6,447,182	6,697,235	8,358,346	8,590,130
297,778	316,459	394,310	353,201	396,917	424,186
<u>726,793</u>	<u>1,279,576</u>	<u>808,383</u>	<u>1,710,410</u>	<u>774,433</u>	<u>476,818</u>
<u>7,089,192</u>	<u>7,502,614</u>	<u>7,649,875</u>	<u>8,760,846</u>	<u>9,529,696</u>	<u>9,491,134</u>
\$ <u>10,459,159</u>	\$ <u>10,955,956</u>	\$ <u>13,899,976</u>	\$ <u>13,028,378</u>	\$ <u>13,401,348</u>	\$ <u>13,588,314</u>
\$ (4,913,152)	\$ (4,786,556)	\$ (2,654,446)	\$ (4,589,568)	\$ (5,558,589)	\$ (7,946,623)
<u>1,692,324</u>	<u>1,576,365</u>	<u>840,126</u>	<u>1,617,662</u>	<u>1,466,300</u>	<u>(186,336)</u>
\$ <u>(3,220,828)</u>	\$ <u>(3,210,191)</u>	\$ <u>(1,814,320)</u>	\$ <u>(2,971,906)</u>	\$ <u>(4,092,289)</u>	\$ <u>(8,132,959)</u>

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property	\$ 3,206,127	\$ 3,237,608	\$ 3,544,884	\$ 4,582,246
Franchise	574,502	678,807	521,335	533,253
Sales and use	457,443	515,847	597,531	635,443
Interest	18,396	21,763	30,614	145,931
Miscellaneous	20,035	21,239	43,393	2,579
Gain on sale	-	-	-	-
Transfers	309,032	162,079	1,255,883	4,271,557
Total governmental activities	<u>\$ 4,585,535</u>	<u>\$ 4,637,343</u>	<u>\$ 5,993,640</u>	<u>\$10,171,009</u>
Business-type activities:				
Interest	2,705	2,194	2,390	2,991
Miscellaneous	5,637	567	3,925	1,871
Transfers	(309,032)	(162,079)	(1,255,883)	(4,271,557)
Total business-type activities	<u>(300,690)</u>	<u>(159,318)</u>	<u>(1,249,568)</u>	<u>(4,266,695)</u>
Total primary government	<u>\$ 4,284,845</u>	<u>\$ 4,478,025</u>	<u>\$ 4,744,072</u>	<u>\$ 5,904,314</u>
Change in Net Position				
Governmental activities	\$ 523,262	\$ 705,685	\$ 2,098,238	\$ 2,098,238
Business-type activities	<u>558,351</u>	<u>778,114</u>	<u>374,593</u>	<u>(374,593)</u>
Total primary government	<u>\$ 1,081,613</u>	<u>\$ 1,483,799</u>	<u>\$ 1,723,645</u>	<u>\$ 1,723,645</u>

TABLE 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 5,358,784	\$ 5,827,813	\$ 6,267,189	\$ 7,315,655	\$ 8,319,739	\$ 8,934,919
597,722	650,581	581,890	484,368	622,997	731,228
658,609	641,454	827,365	944,926	1,015,376	1,131,746
283,646	435,332	1,063,512	863,722	146,652	848,061
218,228	9,566	113,986	205,542	86,986	41,227
504,920	-	-	-	-	103,363
102,443	308,123	(1,254,287)	36,776	330,003	36,775
<u>\$ 7,724,352</u>	<u>\$ 7,872,869</u>	<u>\$ 7,599,655</u>	<u>\$ 9,850,989</u>	<u>\$ 10,521,753</u>	<u>\$ 11,827,319</u>
27,589	27,684	6,970	4,199	3,100	69,582
-	-	-	-	-	-
<u>(102,443)</u>	<u>(308,123)</u>	<u>1,254,287</u>	<u>(36,776)</u>	<u>(330,003)</u>	<u>(36,775)</u>
<u>(74,854)</u>	<u>(280,439)</u>	<u>1,261,257</u>	<u>(32,577)</u>	<u>(326,903)</u>	<u>32,807</u>
<u>\$ 7,649,498</u>	<u>\$ 7,592,430</u>	<u>\$ 8,860,912</u>	<u>\$ 9,818,412</u>	<u>\$ 10,194,850</u>	<u>\$ 11,860,126</u>
\$ 2,811,200	\$ 3,086,313	\$ 4,945,209	\$ 5,261,421	\$ 4,963,164	\$ 3,880,696
<u>1,617,470</u>	<u>1,295,926</u>	<u>2,101,383</u>	<u>1,585,085</u>	<u>1,139,397</u>	<u>(153,529)</u>
<u>\$ 4,428,670</u>	<u>\$ 4,382,239</u>	<u>\$ 7,046,592</u>	<u>\$ 6,846,506</u>	<u>\$ 6,102,561</u>	<u>\$ 3,727,167</u>

CITY OF GLENN HEIGHTS, TEXAS**FUND BALANCES OF GOVERNMENTAL FUNDS****LAST TEN FISCAL YEARS**

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
General fund				
Nonspendable	\$ 44,973	\$ 66,974	\$ 49,735	\$ 10,984
Restricted	-	-	235	235
Assigned	318,026	187,501	-	-
Unassigned	<u>1,944,377</u>	<u>1,987,611</u>	<u>2,321,019</u>	<u>1,496,001</u>
Total general fund	<u>\$ 2,307,376</u>	<u>\$ 2,242,086</u>	<u>\$ 2,370,989</u>	<u>\$ 1,507,220</u>
All other governmental funds				
Nonspendable	\$ -	\$ 1,508	\$ -	\$ -
Assigned	100,000	264,929	615,072	454,331
Restricted	1,445,675	2,376,278	18,635,138	23,017,333
Committed	-	-	-	-
Unassigned	<u>-</u>	<u>(2,012)</u>	<u>(2,692)</u>	<u>(3,824)</u>
Total all other governmental funds	<u>\$ 1,545,675</u>	<u>\$ 2,640,703</u>	<u>\$19,247,518</u>	<u>\$ 23,467,840</u>

TABLE 3

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 10,152	\$ 155,249	\$ 3,789	\$ 13,812	\$ 219,809	\$ 5,154
235	235	-	-	-	-
-	-	-	-	-	-
<u>1,847,212</u>	<u>3,598,848</u>	<u>6,698,384</u>	<u>9,518,530</u>	<u>6,785,669</u>	<u>8,541,761</u>
<u>\$ 1,857,599</u>	<u>\$ 3,754,332</u>	<u>\$ 6,702,173</u>	<u>\$ 9,532,342</u>	<u>\$ 7,005,478</u>	<u>\$ 8,546,915</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156,532	155,210	476,571	561,714	498,312	530,407
24,300,647	24,041,328	24,911,131	20,183,052	8,184,262	7,802,158
-	-	-	-	8,105,911	8,656,972
<u>(3,604)</u>	<u>(2,580)</u>	<u>(246)</u>	<u>(172,320)</u>	<u>(157,596)</u>	<u>(164,519)</u>
<u>\$ 24,453,575</u>	<u>\$ 24,193,958</u>	<u>\$ 25,387,456</u>	<u>\$ 20,572,446</u>	<u>\$ 16,630,889</u>	<u>\$ 16,825,018</u>

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Taxes				
Property	\$ 3,138,192	\$ 3,249,251	\$ 3,555,770	\$ 4,651,017
Franchise	574,502	678,807	597,531	635,443
Sales and use	457,443	515,847	521,335	533,253
Licenses and permits	119,470	428,824	1,260,105	737,187
Fines and forfeitures	225,951	233,543	234,595	187,737
Charges for services	405,045	470,664	637,856	1,121,789
Intergovernmental	124,971	98,011	32,613	50,361
Impact fees	19,238	137,228	362,414	56,430
Interest	18,396	21,763	30,614	145,931
Contributions	-	-	101,655	3,854
Other	16,223	15,824	43,005	2,954
Total revenues	<u>5,099,431</u>	<u>5,849,762</u>	<u>7,377,493</u>	<u>8,125,956</u>
Expenditures				
Current:				
General government	860,443	1,069,237	1,400,013	1,758,337
Public safety	3,037,662	3,015,649	3,252,763	3,231,304
Development services	363,567	540,501	1,048,121	1,631,342
Parks and recreation	168,320	213,359	146,799	207,139
Economic development	-	225	-	96,641
Capital outlay	313,096	369,066	563,515	904,059
Debt service				
Principal retirement	405,652	359,649	355,000	645,000
Interest and service charges	155,246	152,535	368,553	567,138
Total Expenditures	<u>5,303,986</u>	<u>5,720,221</u>	<u>7,134,764</u>	<u>9,040,960</u>
Excess of revenues over (under) expenditures	<u>(204,555)</u>	<u>129,541</u>	<u>242,729</u>	<u>(915,004)</u>
Other Financing Sources (Uses)				
Insurance proceeds	43,064	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	454,652	430,073	2,124,087	5,876,493
Transfer out	<u>(145,620)</u>	<u>(267,994)</u>	<u>(868,204)</u>	<u>(1,604,936)</u>
Total other financing sources (uses)	<u>352,096</u>	<u>171,214</u>	<u>1,994,001</u>	<u>19,508,663</u>
Net change in fund balances	<u>\$ 147,541</u>	<u>\$ 300,755</u>	<u>\$ 2,236,730</u>	<u>\$ 18,593,659</u>

TABLE 4

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 5,368,045	\$ 5,826,989	\$ 6,558,611	\$ 7,327,760	829,125	\$ 8,923,656
658,609	641,454	581,890	484,368	622,997	731,228
597,722	650,581	827,365	944,926	1,015,376	1,131,746
1,244,519	1,169,898	2,601,813	1,922,255	1,446,215	1,233,235
99,725	138,101	190,125	226,005	199,113	243,763
1,442,344	1,538,982	1,511,202	1,626,393	1,735,581	2,043,715
33,723	151,476	947,201	120,880	41,109	135,832
512,123	574,560	402,705	475,807	323,190	193,170
283,646	435,332	1,063,512	863,722	146,652	848,061
2,604	5,343	3,550	450	129,507	52,813
218,090	266,381	127,972	134,183	8,023	8,700
<u>10,461,150</u>	<u>11,399,097</u>	<u>14,815,946</u>	<u>14,126,749</u>	<u>13,959,020</u>	<u>15,545,919</u>
1,600,115	1,753,038	1,741,486	1,921,792	2,155,171	2,683,946
3,643,067	3,872,333	4,130,098	4,120,928	4,274,179	4,888,220
1,680,147	1,637,025	1,503,544	1,802,743	1,839,643	2,101,403
201,094	273,368	376,155	235,961	340,614	814,888
10,205	91,317	86,716	5,501	5,082	66,061
851,927	1,661,107	2,155,488	6,566,667	10,254,602	1,907,226
640,000	690,000	938,219	1,004,929	1,444,563	1,039,140
600,924	745,316	608,112	568,818	522,538	482,134
<u>9,227,479</u>	<u>10,723,504</u>	<u>11,539,818</u>	<u>16,227,439</u>	<u>20,836,392</u>	<u>13,983,018</u>
<u>1,233,671</u>	<u>675,593</u>	<u>3,276,128</u>	<u>(2,100,690)</u>	<u>(6,877,372)</u>	<u>1,562,901</u>
-	-	-	-	-	-
-	-	-	-	-	103,363
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	79,073	78,948	32,527
988,843	721,979	-	319,776	5,944,934	1,107,955
(886,400)	(413,856)	-	(283,000)	(5,614,931)	(1,071,180)
<u>102,443</u>	<u>308,123</u>	<u>-</u>	<u>115,849</u>	<u>408,951</u>	<u>172,665</u>
<u>\$ 1,336,114</u>	<u>\$ 983,716</u>	<u>\$ 3,276,128</u>	<u>\$ (1,984,841)</u>	<u>\$ (6,468,421)</u>	<u>\$ 1,735,566</u>

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
2013	2014	\$ 402,729,705	\$ 25,911,420	\$ 12,645,220	\$ 3,577,040
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

TABLE 5

Inventory	Less: Exempt Property	Total	Total Direct Tax Rate
\$ 1,999,820	\$ (20,636,060)	\$ 426,227,145	79.50%
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%

CITY OF GLENN HEIGHTS, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS

Tax Year	Fiscal Year	City Direct Rates			Overlapping Rates		
		General	Debt Service	Total Direct	DeSoto ISD	Red Oak ISD	Ellis County
2013	2014	0.678914	0.116086	0.795000	1.470000	1.540000	0.380091
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

Source: Dallas County and Ellis County Appraisal Districts

TABLE 6

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	0.124775	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

TABLE 7

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2023			2014		
	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	\$ 24,675,400	1	2.29%			
Oncor Electric Delivery Co	14,927,874	2	1.39%	\$ 9,385,340	1	2.40%
Bloomfield Homes, LP	9,306,372	3	0.86%			
MPSP TC GH MHC, LLC	8,504,640	4	0.79%			
Hi Ho RV Park, LP	4,674,440	5	0.43%			
TGA SC Glenn Heights, LP	4,437,530	6	0.41%			
Bear Creek Investments, LLC	3,885,290	7	0.36%			
EBLA Investment, LP	3,268,234	8	0.30%			
YAMASA Co. LTD	3,246,332	9	0.30%			
Hilco Electric Cooperative Inc	<u>3,188,495</u>	10	<u>0.30%</u>			
OSO Grande, LP				2,850,000	2	0.73%
Anew Properties				1,612,530	3	0.41%
Margaux Bear Creek				1,610,780	4	0.41%
MAHS Inc				1,500,000	5	0.38%
Stanford David L & Verla				1,477,390	6	0.38%
BCSS LP				1,407,090	7	0.36%
Lana Investments Group, Inc.				1,370,410	8	0.35%
Sullivan Builders				1,326,860	9	0.34%
DMJ Properties, LTD				<u>1,319,424</u>	10	<u>0.34%</u>
Totals	<u>\$ 80,114,607</u>		<u>7.44%</u>	<u>\$ 23,859,824</u>		<u>6.11%</u>

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 Ended	<u>Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>		
	Total Tax Levy	Amount	Percentage of Levy	Collections in Subsequent Years¹	Amount	Percentage of Levy¹
2014	\$3,126,456	\$3,054,687	97.70%	\$ 72,174	\$ 3,126,861	100.01%
2015	3,264,205	3,195,631	97.90%	69,697	3,265,328	100.03%
2016	3,564,205	3,498,190	98.15%	66,203	3,564,393	100.01%
2017	4,623,740	4,566,499	98.76%	57,586	4,624,085	100.01%
2018	5,263,301	5,225,672	99.29%	35,065	5,260,737	99.95%
2019	5,794,598	5,751,810	99.26%	44,460	5,796,270	100.03%
2020	6,528,791	6,454,090	98.86%	79,876	6,533,966	100.08%
2021	7,282,291	7,236,531	99.37%	18,379	7,254,910	99.62%
2022	8,223,364	8,210,651	99.85%	21,664	8,232,315	100.11%
2023	8,924,186	8,835,209	99.00%	-	8,835,209	99.00%

Source: Dallas County Tax Assessor/Collector

¹ Collections in subsequent years include refunds.

CITY OF GLENN HEIGHTS, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS¹

Fiscal Year	Governmental Activities				Business Type Activities		
	General Obligation Bonds ²	Certificates of Obligation	Notes Payable	Leases	General Obligation Refunding Bonds	Notes Payable	Leases
2014	\$ -	\$ 3,270,000	\$ -	\$ 34,649	\$ 1,256,453	\$ 47,336	\$ 72,444
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	-

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

TABLE 9

Total Primary Government	Percentage of Personal Income	Per Capita¹
\$ 4,680,882	N/A	398
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

TABLE 10

CITY OF GLENN HEIGHTS, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding			Less: Amount Available for Debt Service ³	Net General Bonded Debt	Percentage of Estimated Actual Taxable Value of Property ¹	Per Capita ²
	General Obligation Bonds ⁴	Certificates of Obligation	Total				
2014	\$ 1,256,453	\$ 3,270,000	\$ 4,526,453	\$ 22,422	\$ 4,504,031	1.06%	385
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

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.

TABLE 11

CITY OF GLENN HEIGHTS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

SEPTEMBER 30, 2023

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable¹	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Dallas Co	\$ 217,675,000	15.29%	\$ 33,283,158
Dallas Co CCD	375,515,000	26.38%	99,051,715
Dallas Co Hosp Dist	543,495,000	38.18%	207,490,648
DeSoto ISD	102,510,078	7.20%	7,381,431
Ellis Co	26,380,000	1.85%	488,829
Red Oak ISD	158,040,000	<u>11.10%</u>	17,544,519
Subtotal - overlapping debt	\$ 1,423,615,078		\$ 365,240,300
City of Glenn Height's direct debt	\$ 14,455,875	<u>100%</u>	<u>\$ 14,519,909</u>
Total direct and overlapping debt			<u>\$ 379,760,209</u>
Total direct and overlapping debt as % of Assessed Value			27.90%
Total direct and overlapping debt per Capita			\$ 20,204

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

¹The 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				
	2014	2015	2016	2017	2018
Tax Rate Limit	\$ 1.500	\$ 1.500	\$ 1.500	\$ 1.500	\$ 1.500
Debt Service Rate	<u>0.116</u>	<u>0.112</u>	<u>0.250</u>	<u>0.253</u>	<u>0.215</u>
Available Tax Rate	\$ <u>1.384</u>	\$ <u>1.388</u>	\$ <u>1.250</u>	\$ <u>1.247</u>	\$ <u>1.285</u>
Percentage of allowable levy used	7.73%	7.74%	7.44%	16.87%	14.31%

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.

TABLE 12

Fiscal Year				
2019	2020	2021	2022	2023
\$ 1.500	\$ 1.500	\$ 1.500	\$ 2.500	\$ 2.500
<u>0.216</u>	<u>0.184</u>	<u>0.163</u>	<u>0.133</u>	<u>0.099</u>
\$ <u>1.284</u>	\$ <u>1.316</u>	\$ <u>1.337</u>	\$ <u>2.370</u>	\$ <u>2.400</u>
14.38%	12.28%	10.87%	5.30%	396.00%

\$ 1,644,394,310

82,219,716

10,985,000

910,000

70,862

11,965,862

\$ 70,253,854

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		Unemployment Rate ²
					DeSoto ISD	Red Oak ISD	
2014	11,763	N/A	N/A	29.40	N/A	N/A	5.5%
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%

¹North Texas Council of Governments unless otherwise denoted.

²Per Texas Workforce Commission, Dallas-Fort Worth - Arlington Metropolitan Statistical Area

³U. S. Census Bureau, County and City Data Book, Dallas County, Census 2000 and 2010

⁴The 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

2023				
Employer	County	Employees	Rank	Industry
Amazon Fulfillment Center	Dallas	1100	N/A	Distribution Centers Wholesale
Sam's Club Distribution Center	Dallas	950	N/A	Distribution Centers Wholesale
Qarbon Aerospace	Ellis	836	N/A	Aerospace Instrument Mfg
Wayfair eFulfillment Center	Dallas	750	N/A	Distribution Centers Wholesale
FFE Transportation	Dallas	539	N/A	Long Distance Freight Trucking
Capital Title	Dallas	418	N/A	Title Abstract Offices
Century 21 Judge Fite Company	Dallas	384	N/A	Real Estate Agents & Managers
United Natural Foods, Inc.	Dallas	350	N/A	Distribution Centers Wholesale
Northrop Grumman	Dallas	321	N/A	Guided Missiles & Space Vehicles Mfg
Georg Fischer Central Plastics LLC - Branch Office Dallas	Dallas	320	N/A	Manufacturing Industries
Walmart Supercenter	Ellis	300	N/A	Department Stores
2014				
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: 2022: <https://datavv.databaseusa.com>; 2021: North Central Texas Council of Governments.

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

Function/Program	Fiscal Year				
	2014	2015	2016	2017	2018
Administrative services	6	7	7	7	7
Community services	2	1	1	1	1
Development services	2	2	2	2	2
Police	26	27	27	22	24
Fire	26	25	26	32	36
Financial services	2	2	2	3	3
Municipal services	1	1	1	1	1
Intrastructure	-	-	-	-	-
Total General Fund	<u>65</u>	<u>65</u>	<u>66</u>	<u>68</u>	<u>74</u>
Utility administration	3	3	3	3	3
Water services	10	11	11	14	14
Wastewater services	3	2	2	3	3
Stormwater drainage	<u>1</u>	<u>3</u>	<u>3</u>	<u>10</u>	<u>10</u>
Total Utility Funds	<u>17</u>	<u>19</u>	<u>19</u>	<u>30</u>	<u>30</u>
Total All Funds	<u>82</u>	<u>84</u>	<u>85</u>	<u>98</u>	<u>104</u>

Source: City of Glenn Heights Human Resource Department

TABLE 15

Fiscal Year				
2019	2020	2021	2022	2023
7	6	6	6.5	6.5
2	4	4	5	7
6	5	5	5	5
31	31	29	32	30
19	18	20	17	17
3	3	3	2.5	2.5
1	1	1	1	1
1	6	6	4.5	8
69	74	74	74	77
3	3	3	3	4
12	10	10	9	5
3	2	2	1.5	2
8	4	4	4	3
26	19	18	18	14
95	92	92	91	91

CITY OF GLENN HEIGHTS, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

<u>Function/Program</u>	Fiscal Year				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Community services:					
Parks and recreation:					
Total acreage maintained city parks	57	57	57	57	57
Development services:					
Planning:					
Zoning cases	4	4	4	4	6
Plats/replats	5	5	5	5	7
Development contacts	9	9	9	9	11
Building inspections:					
Permits issued	731	1,358	604	604	616
Inspections	1,319	1,302	414	414	422
Emergency services:					
Police administration:					
Administrative calls	840	920	1,011	1,011	1,031
Reports prepared	2,452	2,522	2,682	2,682	2,736
Community relations programs initiated	27	15	15	15	7
Fire administration:					
Fire calls	222	233	329	329	446
EMS calls	961	961	931	931	919
Code enforcement:					
Vehicle related violations	235	N/A	N/A	N/A	N/A
Nuisance violations	691	N/A	N/A	N/A	N/A
Environmental violations	20	N/A	N/A	N/A	N/A
Sign violations	114	N/A	N/A	N/A	N/A
Other ordinance violations	132	N/A	N/A	N/A	N/A
Court summons/citations	80	69	N/A	N/A	N/A
Animal control:					
Animals impounded	119	174	337	337	N/A
Animal registrations	9	9	58	58	N/A
Calls for service	476	520	625	625	N/A
Court summons/citations	7	7	81	81	N/A

TABLE 16

Fiscal Year				
2019	2020	2021	2022	2023
57	57	57	57	57
4	7	7	N/A	N/A
5	9	9	N/A	N/A
13	17	17	N/A	N/A
1,625	1,882	1,882	2,034	N/A
1,614	3,819	3,819	3,069	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
421	461	495	513	582
1,037	1,006	1,273	1,331	1249
215	84	84	2	2
194	139	139	5	5
2	2	2	-	-
12	28	28	-	-
1,240	2,187	2,187	2	2
24	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

CITY OF GLENN HEIGHTS, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

<u>Function/Program</u>	Fiscal Year				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Financial services:					
Finance:					
Accounts payable					
invoices processed	3,824	3,321	2,080	2,080	2,080
Payrolls processed	26	26	26	26	26
Annual budget document	1	1	1	1	1
Monthly financial reports	12	12	12	12	12
Municipal court:					
New cases filed	1,824	2,098	1,850	1,850	N/A
Warrants issued	1,043	1,232	1,150	1,150	N/A
Completed cases	1,515	971	777	777	N/A
Warrants cleared	897	886	840	840	N/A
Utility administration:					
Customers serviced	52,038	53,991	57,492	57,492	58,642
Late notices	12,499	12,513	12,548	12,548	12,799
Cut-offs	1,612	1,648	1,150	1,150	1,173
Municipal services:					
Streets:					
Days of street					
paving or re-paving	29	29	29	29	29
Days of ROW maintenance	30	30	30	30	30
Days of pothole repairs	50	50	50	50	50
Wastewater services:					
Maintain lift					
stations (weekly checks)	52	52	52	52	52

Source: Various City Departments

TABLE 16

Fiscal Year				
2019	2020	2021	2022	2023
4,646	3,854	3,786	4,019	4,019
34	28	34	28	28
1	1	1	1	1
12	12	12	12	12
2,218	2,540	1,984	1,955	1906
N/A	N/A	1,925	1,389	1551
1,519	2,834	2,531	1,757	2025
278	233	1,009	1,122	793
63,017	67,240	67,240	77,816	81,392
12,956	6,523	6,523	11,749	46,798
1,561	1,020	1,020	542	1,154
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
52	52	52	52	52

CITY OF GLENN HEIGHTS, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

<u>Function/Program</u>	Fiscal Year				
	2014	2015	2016	2017	2018
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

TABLE 17

Fiscal Year				
2019	2020	2021	2022	2023
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

THIS PAGE LEFT BLANK INTENTIONALLY

COMPLIANCE SECTION

THIS PAGE LEFT BLANK INTENTIONALLY



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 19, 2024.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Report on Compliance and Other Matters

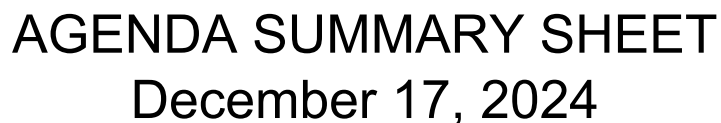
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
December 17, 2024



Discuss and first reading of Ordinance O-23-24, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending Article A12.000 ("Parks and Recreation") of Appendix A, the City's Master Fee Schedule, of the Code of Ordinances, City of Glenn Heights, Texas, to amend Section A12.001 to add Subsection (g) to provide a definition of "Resident" to include City Water and Wastewater Utility Customers; providing that other fees not listed but now charged pursuant to other Ordinances and Resolutions shall remain in effect until transferred to the Master Fee Schedule by amendment; and providing that future amendments to the Master Fee Schedule may be effected by Ordinance or Resolution. (Council Member Cornel Benford II)

[illegible]

CITY OF GLENN HEIGHTS, TEXAS

ORDINANCE NO. O-23-24

AN ORDINANCE OF THE CITY OF GLENN HEIGHTS GLENN HEIGHTS, TEXAS, AMENDING ARTICLE A12.000 (“PARKS AND RECREATION”) OF APPENDIX A, THE CITY’S MASTER FEE SCHEDULE, OF THE CODE OF ORDINANCES, CITY OF GLENN HEIGHTS, TEXAS, TO AMEND SECTION A12.001 TO ADD SUBSECTION (g) TO PROVIDE A DEFINITION OF “RESIDENT” TO INCLUDE CITY WATER AND WASTEWATER UTILITY CUSTOMERS; PROVIDING THAT OTHER FEES NOT LISTED BUT NOW CHARGED PURSUANT TO OTHER ORDINANCES AND RESOLUTIONS SHALL REMAIN IN EFFECT UNTIL TRANSFERRED TO THE MASTER FEE SCHEDULE BY AMENDMENT; PROVIDING THAT FUTURE AMENDMENTS TO THE MASTER FEE SCHEDULE MAY BE EFFECTED BY ORDINANCE OR RESOLUTION; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Glenn Heights has heretofore adopted a Master Fee Schedule, which is published and codified as Appendix “A” to the Code of Ordinances, City of Glenn Heights, Texas, for the purpose of setting forth the comprehensive fees assessed and collected by the City for a range of applications, permits, licenses, services and activities; and

WHEREAS, the City Council desires to amend the said Fee Schedule to add new fees and does so by this Ordinance; and

WHEREAS, in the event there is a conflict between a fee listed in the Master Fee Schedule and the provisions of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; and

WHEREAS, although the purpose of this ordinance is to amend the Master Fee Schedule, this ordinance is not intended to amend, abolish or change any fee heretofore established that is not listed in the Master Fee Schedule, Now, Therefore

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

SECTION 1. That Article A12.000, “Parks and Recreation,” of Appendix A, the Master Fee Schedule, of the Code of Ordinances, City of Glenn Heights, Texas, be and is hereby amended by amending Section A12.001 to add a new subsection (g), redefining “resident” to include City water and wastewater utility customers, without amendment or repeal to any other subsection or subpart of Article A12.000 or Section A12.001, such that from the effective date of this ordinance, the fees and charges attached hereto as Exhibit “A” shall be collected on behalf of the City for the listed applications, permits, licenses, activities or services.

SECTION 2. That in the event of a conflict between a fee set out in the Master Fee Schedule and the provisions of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; however, this ordinance shall not amend, abolish or change any fee heretofore established that is not listed in the Master Fee Schedule and such fees shall continue in effect for all purposes until amended by ordinance or resolution or transferred to the Master Fee Schedule.

SECTION 3. That future amendments to the Master Fee Schedule may be made by the City Council by ordinance or resolution, each of which shall have the same effect in amending the provisions of the Master Fee Schedule.

SECTION 4. That all provisions of the ordinances and resolutions of the City of Glenn Heights in conflict with the provisions of this ordinance be and the same are hereby repealed and all other provisions of the ordinances and resolutions of the City of Glenn Heights not in conflict with the provisions hereof shall remain in full force and effect.

SECTION 5. That if any section, sentence, clause, or phrase of this ordinance is for any reason held to be unconstitutional or otherwise invalid or unenforceable by a court of competent jurisdiction, such decision shall not affect the validity of the remaining sections, sentences, clauses, or phrases of this ordinance, it being the legislative intent that the provisions of this ordinance are severable and that the ordinance shall continue in effect notwithstanding the invalidity of such section, sentence, clause, or phrase.

SECTION 6. This Ordinance shall take effect immediately from and after its passage and the publication of the caption as the law in such cases provides.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS ON THIS THE ____ DAY OF _____, 2024.

APPROVED:

Sonja A. Brown, Mayor

ATTEST:

Brandi Brown, City Secretary

APPROVED AS TO FORM:

David M. Berman, City Attorney

APPENDIX A

MASTER FEE SCHEDULE

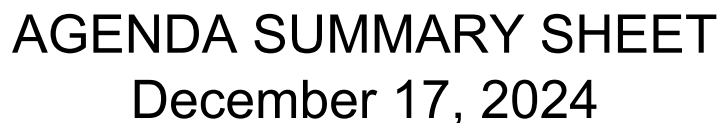
. . .

ARTICLE A12.000 Parks and recreation.

§A12.001 Parks and recreation.

. . .

- (g) For purposes of subsections (a), (b), and (c) of this section, “resident” includes residents of the City and persons whose residence is serviced by Glenn Heights water and/or wastewater utilities.



Discuss and take action on Resolution R-39-24, a Resolution of the City Council of the City of Glenn Heights, Texas, approving an amendment to the Professional Services Agreement with Geomatic Services for additional surveying services in connection with the Bear Creek Road Expansion Project and involving a price increase in an amount not to exceed an aggregate price of \$85,000.00. (Parviz Pourazizian, Director of Planning and Development Services)

[illegible]



CITY OF GLENN HEIGHTS CITY COUNCIL REPORT

Date: December 17, 2024

SUBJECT

Resolution to discuss and take action to approve an amendment to the Professional Services Agreement with Geomatic Solutions, Inc. to include additional surveying services in connection with the Bear Creek Road Expansion Project, resulting in a price increase in an amount not to exceed an aggregate price of \$85,000.00.

DISCUSSION / BACKGROUND

City Council previously approved Resolution R-28-23 to sign a contract with Geomatic Solution, Inc. for \$52,267.76. This amendment expands the scope of work to include additional services, increasing the total amount not to exceed \$85,000.00. These additional services involve conducting individual surveys for each lot where the City requires additional Right of Way (ROW). The original contract was limited to a single ROW map.

PRIOR COUNCIL OR BOARD ACTION

Planning and Zoning approved the Plat at the October 17, 2023, meeting with 5-0 vote.

PUBLIC CONTACT

Not applicable.

FINANCIAL IMPACT

Not applicable.

RECOMMENDATION / ALTERNATIVES

Staff Recommends approval of the changes to the original contract.

ATTACHMENTS

1. Resolution R-39-24

PREPARED BY

Parviz R. Pourazizian, Director of Planning and Development Services

REVIEWED BY

Dr. LaSheyla Jones, City Planner

**CITY OF GLENN HEIGHTS, TEXAS
RESOLUTION NO. R-39-24**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS APPROVING AN AMENDMENT TO THE AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN THE CITY OF GLENN HEIGHTS AND GEOMATIC SOLUTIONS, INC., FOR SURVEYING SERVICES IN CONNECTION WITH THE BEAR CREEK ROAD EXPANSION PROJECT INVOLVING ADDITIONAL SERVICES FOR AN AGGREGATE PRICE NOT TO EXCEED \$85,000.00; AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Glenn Heights has approved an agreement for professional surveying services with Geomatic Services, Inc., on or about October 17, 2023, in connection with the Bear Creek Road Expansion Project; and

WHEREAS, an amendment to the scope of services and an increase in the compensation to be made to Geomatic Services has been requested, and the City Council finds it is in the best interest of the City of Glenn Heights to approve the amendment.

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

SECTION 1. The Agreement for Professional Services by and between the City of Glenn Heights, Texas, and Geomatic Services, Inc., approved on or about October 17, 2023, be and is hereby amended in accordance with the terms and provisions of the amended Statement of Work attached hereto and incorporated herein by this reference as Exhibit "A," and the Agreement is hereby amended to the extent of a conflict in terms, for an aggregate price not to exceed \$85,000.00. The City Manager is authorized to execute the amendment and such additional amendments as the City Manager may deem reasonable and necessary not to exceed the foregoing aggregate price, subject to state law, city policies, and availability of funds.

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

PASSED AND APPROVED this the 17th day of December, 2024.

APPROVED:

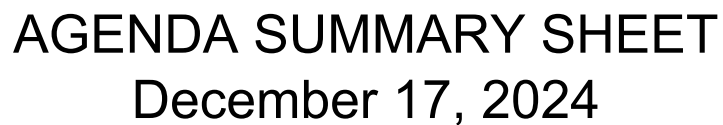
Sonja A. Brown, Mayor

ATTEST:

Brandi Brown, City Secretary

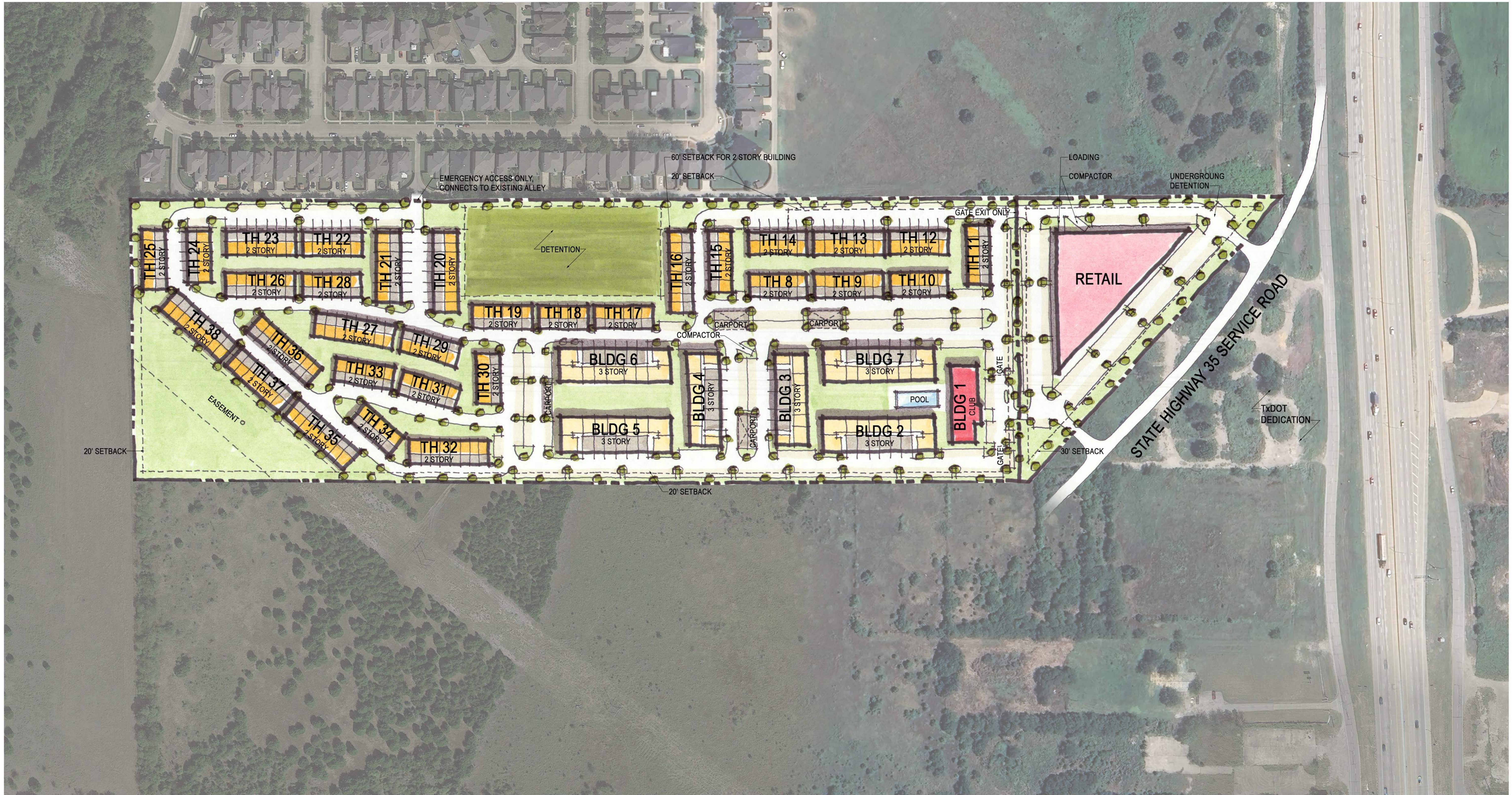
APPROVED AS TO FORM:

David Berman, City Attorney



Proposed Multi-Family Conceptual Site Plan Discussion. (Parvis Pourazizian, Director of Planning and Development Services)

[illegible]



ARCHITECTURE **DEMAREST**

2320 Valinda Street, Studio B, Dallas, Texas 75207 • T: 214.748.6655

CONCEPTUAL SITE PLAN

SCALE: 1"= 100'
0 50' 100'



GLENN HEIGHTS MULTIFAMILY
GLENN HEIGHTS, TEXAS

10.01.2024

PROPOSED MULTI-FAMILY CONCEPT PLAN



PARVIZ POURAZIZIAN, DIR. OF DEVELOPMENT SERVICES

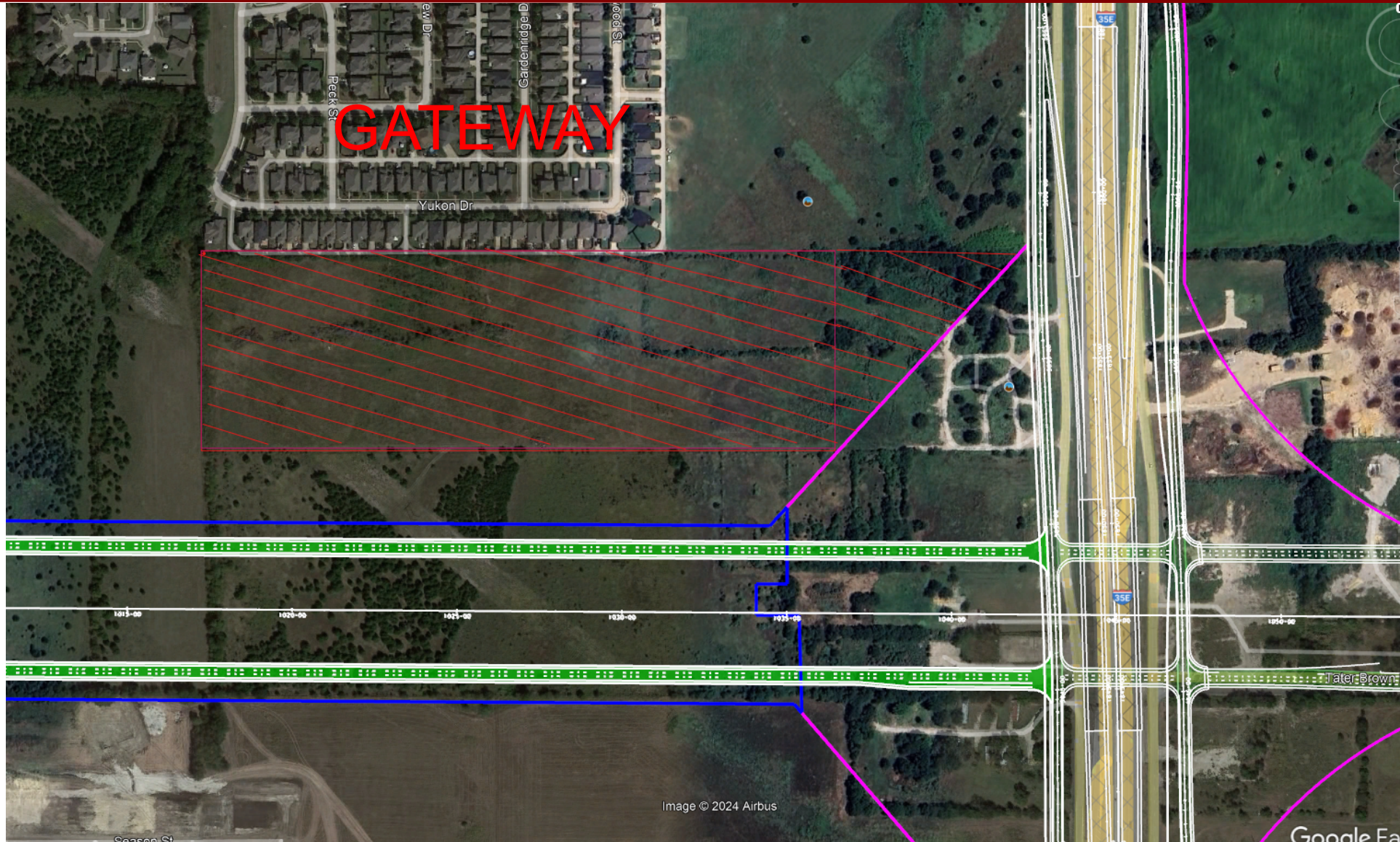
DECEMBER 17, 2024

Concept Plan



Discuss and receive feedback regarding the Parcel on the South side of Gateway Subdivision along State Highway 38 (Multifamily and Retail).

AERIAL VIEW



CONCEPT PLAN



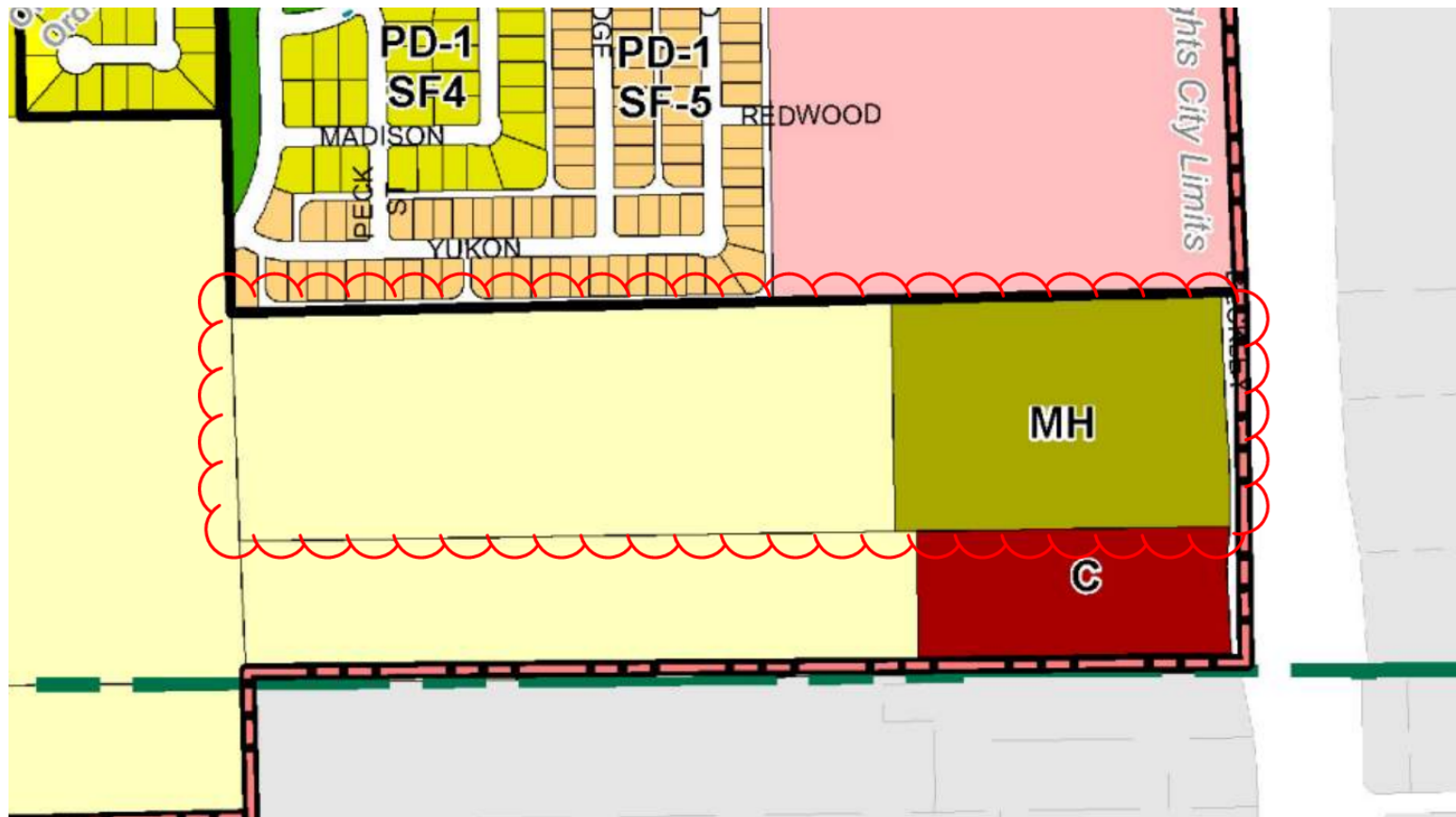
AERIAL VIEW



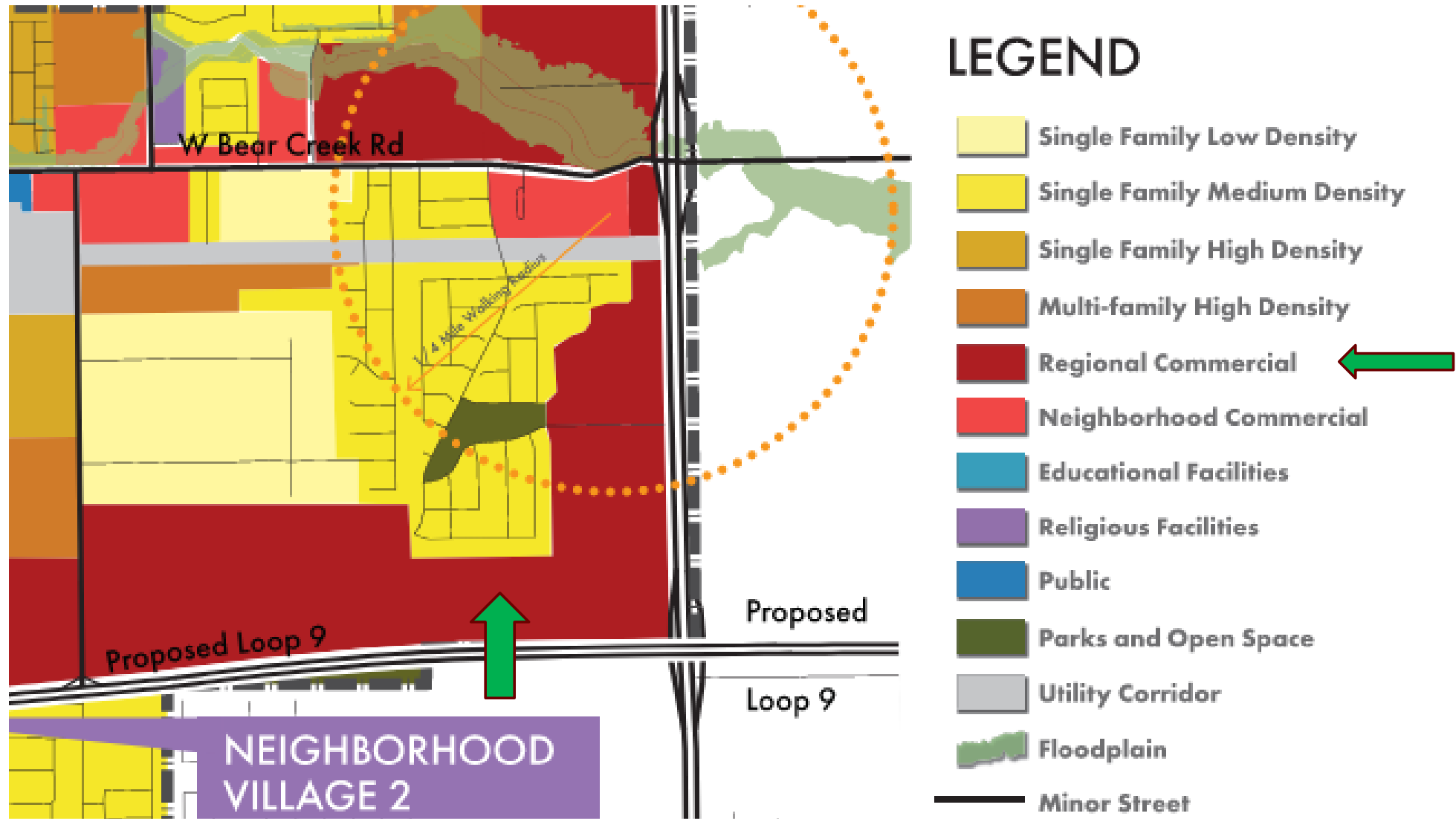
CURRENT ZONING



Discuss and receive feedback regarding the Northeast corner of E Bear Creek Road and Mourning Dove Drive (Multifamily and Commercial PAD).



FUTURE LAND USE



QUESTIONS



COMMENTS

AMENDMENT TO THE PD



PARVIZ POURAZIZIAN, DIR. OF DEVELOPMENT SERVICES

DECEMBER 17, 2024

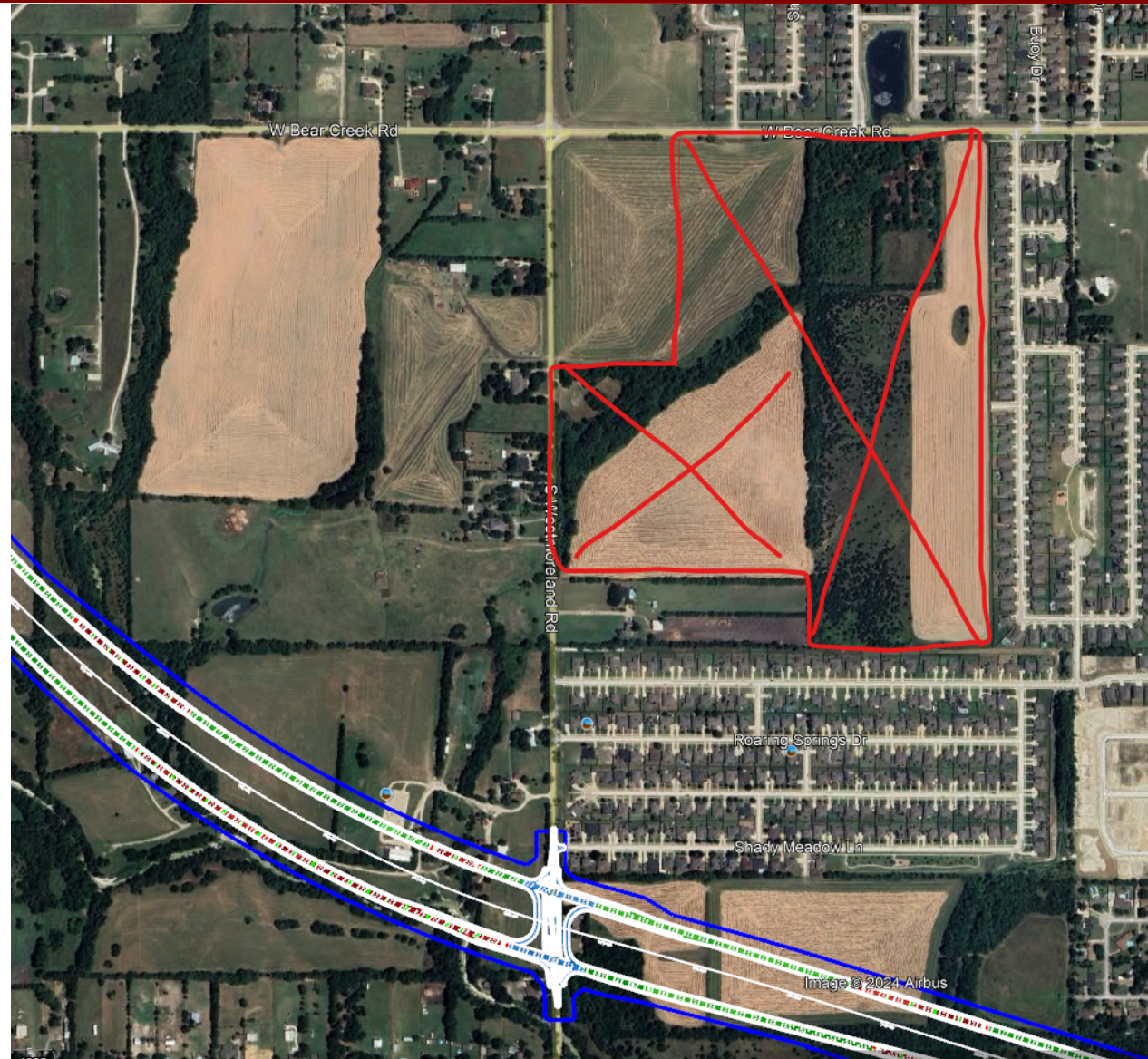
Concept Plan



The new owner for the “Valencia Estates” formerly know as “ Paradise Estates” proposing some adjustments / change to the PD.

- Remove the Townhomes and have more Single-Family lots.
- Adjustment to some of the street layouts and open spaces for better circulation of the project.

AERIAL VIEW



APPROVED SITE PLAN



PH-3 DEVELOPMENT
[MULTIFAMILY DISTRICT,
PARK & POND]

PARK BENCH & TRASH CAN

	PROPOSED LAND USE		
COLOR	LOT DESCRIPTION		NO. OF UNITS
	TOWNHOMES		222
	SINGLE FAMILY	9000+ SQF	81
		5500-9000 SQFT	192
	MULTIFAMILY		368
	POND /Detention /Recreation		05
	PARK		09

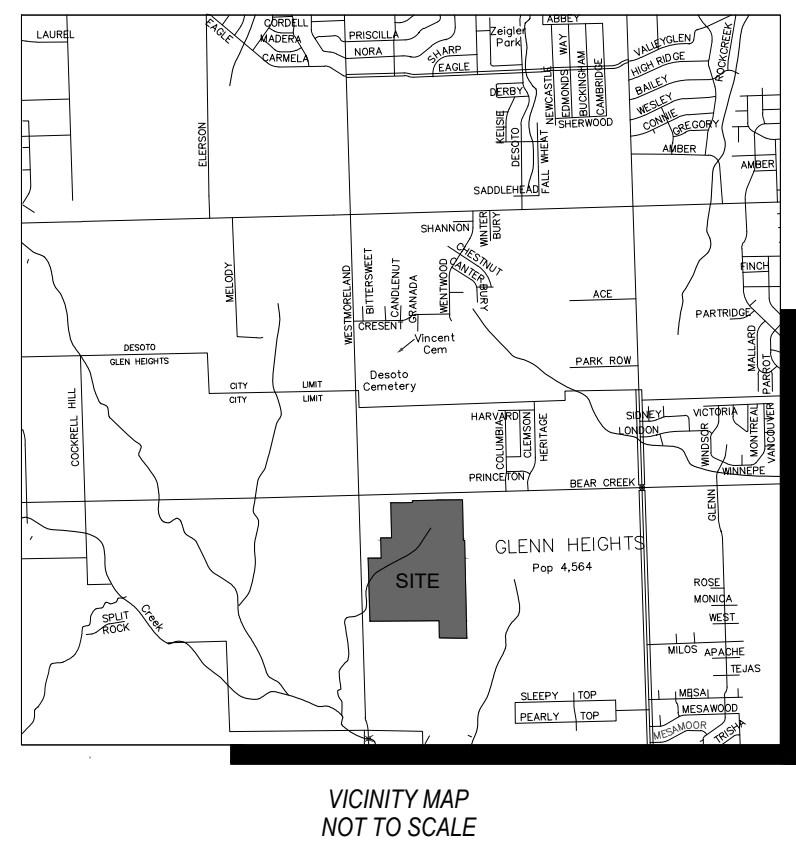
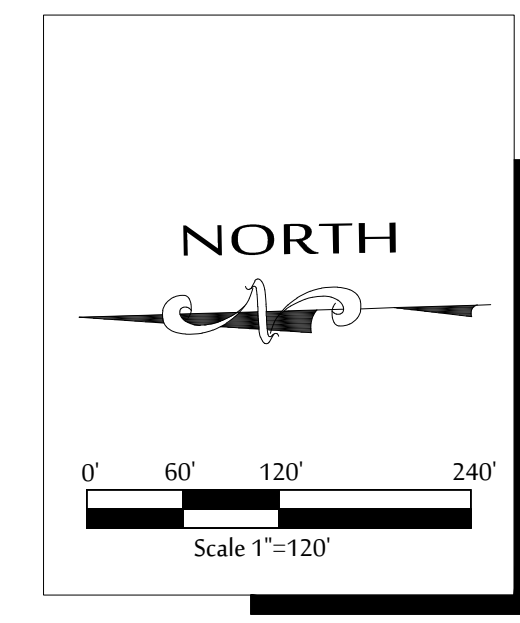
Proposed Land Use District	Base Zoning District	Total Approximate Land Area (Including open space)	Approximate Open / Park Space (Percent of Land)	Open / Park Space (Min. Required)	Max. Required Density. (units/ acre)
District-1 Townhome District PH-1 Development	MF/Multifamily Residential	24.42 acres (21.88%)	3.65 acres (15.31%)	15%	12
District-2 Single-Family PH-2 Development	SF-3/ Single-Family Residential-3	66.10 acres (59.25%)	11.63 acres (17.8%)	15%	8
District-3 Multifamily Residential District	MF/ Multifamily Residential	21.08 acres (18.87%)	7.90 acres (37.47 %)	15%	30
	Total	111.606 acres (100%)	23.18 acres (20.77%)	-	-



QUESTIONS



COMMENTS



- Note:
1. Drainage/Flood study will be done during details engineering submittal
 2. A traffic impact analysis will be provided based on proposed density during details engineering submittal

LAND INFORMATION	
EXISTING ZONING	PD 6, R & MF
TOTAL SITE AREA	111.606 ACRES /
PROPOSED ZONING	PD 27
PROPOSED 5' TRAIL	
PH-1 DEVELOPMENT [TOWNHOME DISTRICT, PARK & POND]	
PH-2 DEVELOPMENT [SINGLE FAMILY HOME DISTRICT, PARK & POND]	
PH-3 DEVELOPMENT [MULTIFAMILY DISTRICT, PARK & POND]	
PARK BENCH & TRASH CAN	

PROPOSED LAND USE		
COLOR	LOT DESCRIPTION	NO. OF UNITS
	TOWNHOMES	222
	SINGLE FAMILY	81
	MULTIFAMILY	368
	POND /Detention /Recreation	05
	PARK	09

Proposed Land Use District	Base Zoning District	Total Approximate Land Area (Including open space)	Approximate Open / Park Space (Percent of Land)	Open / Park Space (Min. Required)	Max. Required Density. (units/acre)
District-1 Townhome District	MF/Multifamily Residential	24.42 acres (21.88%)	3.65 acres (15.31%)	15%	12
PH-1 Development	SF-3/ Single-Family Residential-3	66.10 acres (59.25%)	11.63 acres (17.8%)	15%	8
District-2 Single-Family PH-2 Development	MF/ Multifamily Residential	21.08 acres (18.87%)	7.90 acres (37.47%)	15%	30
District-3 Multifamily Residential District					
Total		111.606 acres (100%)	23.18 acres (20.77%)	-	-

ddc DESIGN DEVELOPMENT CONSULTANTS, INC.

CIVIL, MUNICIPAL & LAND DEVELOPMENT CONSULTANT

FIRM REGISTRATION # 10970

400 CHISHOLM PLACE, SUITE 310, PLANO, TX 75075.

SITE OFFICE: 4440 Lafitte Ln, Colleyville, TX, 76034.

Tel: 214-868-9320

Email: abed.ddc@gmail.com

OWNER/DEVELOPER:
SHAMROCK ANGEL LLC.
151 PLAYERS CIRCLE
SOUTH LAKE, TEXAS 76092
TEL: 817-715-3613
EMAIL: farrukh_azim@hotmail.com

ENGINEER:
S. LABED, P.E., C.F.M.
PRINCIPAL, DDC, INC.
TEXAS REGISTRATION NO. 97531
400 CHISHOLM PLACE, SUITE 410,
PLANO, TX, 75075
TEL: 214-868-9320
EMAIL: abed.ddc@gmail.com
FIRM REGISTRATION NO. 10970

CHRIS HOWARD, RPLS, PLS (OK)
PRESIDENT, GEO-NAV, LLC
3410 MIDCOURT ROAD, SUITE 110
CARROLLTON, TEXAS 75006
EMAIL: chris.howard@geo-nav.com
O: 972-243-2409
C: 281-701-3989
TBPLS FIRM NO. 10194205

EXHIBIT C:
CONCEPT PLAN
PARADISE ESTATES
SOUTH EAST CORNER OF S. WESTMORELAND ROAD
& BEAR CREEK ROAD
CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS.

