



## AGENDA

Mayor | Jason Perez  
Mayor Pro-Team | John Wright  
Council Members | Cecil Booth, Mark Gongora, Mikey Svoboda, Travis Townsend  
City Manager | Chris Whittaker  
City Secretary | Frances Aguilar

**NOTICE IS HEREBY GIVEN PURSUANT TO V.T.C.A., GOVERNMENT CODE, CHAPTER 551, THAT THE CITY COUNCIL FOR THE CITY OF ANGLETON WILL CONDUCT A MEETING, OPEN TO THE PUBLIC, ON TUESDAY, APRIL 27, 2021, AT 6:00 P.M., AT THE CITY OF ANGLETON COUNCIL CHAMBERS LOCATED AT 120 S. CHENANGO STREET ANGLETON, TEXAS 77515.**

In accordance with an Order of the Office of the Governor issued March 16, 2020, this meeting scheduled is in person and open to the public at The City of Angleton Council Chambers located at 120 S. Chenango Street Angleton, Texas 77515. In order to advance the public health goal of limiting face-to-face meetings (also called "social distancing") to slow the spread of the Coronavirus (COVID-19), seating will be limited to allow for 6 feet of separation.

This meeting will also be live-streamed:  
City's website at <https://angleton.tx.us/445/Meeting-Videos>  
Facebook at <https://www.facebook.com/cityofangleton/>

## DECLARATION OF A QUORUM AND CALL TO ORDER

## PLEDGE OF ALLEGIANCE

## INVOCATION

## CITIZENS WISHING TO ADDRESS CITY COUNCIL

*The Presiding Officer may establish time limits based upon the number of speaker requests, the length of the agenda, and to ensure meeting efficiency, and may include a cumulative time limit. Citizens may speak at the beginning or at the time the item comes before council in accordance with Texas Government Code Section 551.007. No Action May be Taken by the City Council During Public Comments.*

## CEREMONIAL PRESENTATIONS

1. Presentation of Proclamations by the Mayor.
2. Presentation of April 2021 Yard of the Month and Business of the Month by Keep Angleton Beautiful.

- [3.](#) Presentation of Employee Service Awards.
- [4.](#) Presentation of the Municipal Clerk's Office Achievement of Excellence Award.

## CONSENT AGENDA

*All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless requested by the Mayor or a Council Member; in which event, the item will be removed from the consent agenda and considered separately.*

- [5.](#) Discussion and possible action on Ordinance No. 20210427-005 amending the fiscal year 2019-2020 budget to include the general fund, the street fund, the water fund, and miscellaneous minor funds; declaring a public necessity; providing a severability clause; providing an open meetings clause and an effective date.
- [6.](#) Discussion and possible action on Resolution No. 20210427-006 declaring property salvage or surplus and authorizing the disposal or sale of certain items of surplus or salvage property, providing an effective date.
- [7.](#) Discussion and possible action on Resolution No. 20210427-007 authorizing the submission of a Downtown Revitalization Grant to Texas Department of Transportation (TxDOT) for improvements to Velasco Street; and declaring an effective date.
- [8.](#) Discussion and possible action to award a contract to Wilson Building Services, Inc. for the E. Cedar Street Sidewalk Project, not to exceed \$80,000.00 and authorize the City Manager to execute the document.
- [9.](#) Discussion and possible action on continuing the participation in the Brazoria County CDBG and HOME Program for Federal FY 2022-2024.
- [10.](#) Discussion and possible action on amending the Hazard Mitigation Action Plan.

## REGULAR AGENDA

- [11.](#) Presentation on Gifford Meadows Public Improvement District (PID).
- [12.](#) Discussion on Public Improvement Districts (PID) and Tax Increment Reinvestment Zones (TIRZ).
- [13.](#) Discussion and possible action on the FY 2019-2020 Financial Audits.
- [14.](#) Discussion and possible action on a proposal for the Lakeside Park bidding and construction phase services and authorizing the City Manager to execute the proposal.
- [15.](#) Discussion and possible action on a mass gathering and closure of Bates Park for the 2021 USA Softball - Texas 6U State Tournament.

16. Discussion and possible action on any of Governor Abbott's latest executive orders, Brazoria County's emergency declarations and impact on the City of Angleton and how to proceed with city business in the future.

## ADJOURNMENT

*If, during the course of the meeting and discussion of any items covered by this notice, City Council determines that a Closed or Executive Session of the Council is required, then such closed meeting will be held as authorized by Texas Government Code, Chapter 551, Section 551.071 - consultation with attorney; Section 551.072 - deliberation regarding real property; Section 551.073 - deliberation regarding prospective gift; Section 551.074 - personnel matters regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Section 551.076 - deliberation regarding security devices or security audit; Section 551.087 - deliberation regarding economic development negotiations; Section 551.089 - deliberation regarding security devices or security audits, and/or other matters as authorized under the Texas Government Code. If a Closed or Executive Session is held in accordance with the Texas Government Code as set out above, the City Council will reconvene in Open Session in order to take action, if necessary, on the items addressed during Executive Session.*

## CERTIFICATION

I, Frances Aguilar, City Secretary, do hereby certify that this Notice of a Meeting was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times and to the City's website, [www.angleton.tx.us](http://www.angleton.tx.us), in compliance with Chapter 551, Texas Government Code. The said Notice was posted on the following date and time: Friday, April 23, 2021 by 6:00 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

/S/ Frances Aguilar

Frances Aguilar, TRMC, CMC  
City Secretary

*In compliance with the Americans with Disabilities Act, the City of Angleton will provide reasonable accommodations for persons attending City Council meetings. The facility is wheelchair accessible and accessible parking spaces are available. Please contact the City Secretary at 979-849-4364, extension 2115 or email [faguilar@angleton.tx.us](mailto:faguilar@angleton.tx.us).*



## AGENDA ITEM SUMMARY FORM

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**MEETING DATE:** 4/27/2021

**PREPARED BY:** Megan Mainer

**AGENDA CONTENT:** Ceremonial presentation of April 2021 Keep Angleton Beautiful Yard of the Month and Business of the Month.

**AGENDA ITEM SECTION:** Ceremonial Presentation

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**BUDGETED AMOUNT:** NA

**FUNDS REQUESTED:** NA

**FUND:** NA

**EXECUTIVE SUMMARY:**

Tracy Delesandri, Keep Angleton Beautiful Chairwoman, will present Yard of the Month to Mary Jo Roberts White, at 39 N Erik, and Business of the Month to Dees Financial Services, at 113 N Velasco Street.

**RECOMMENDATION:**

Staff recommends City Council acknowledge the YOM and BOM with a plaque, picture, and KAB gift for their beautification efforts.



## AGENDA ITEM SUMMARY FORM

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**MEETING DATE:** April 27, 2021

**PREPARED BY:** Colleen Martin

**AGENDA CONTENT:** The City would like to recognize employees with 5 and 10 years of dedicated service.

**AGENDA ITEM SECTION:** Ceremonial Presentation

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**BUDGETED AMOUNT:** \$0.00

**FUNDS REQUESTED:** \$0.00

**FUND:** N/A

**EXECUTIVE SUMMARY:**

The City of Angleton would like to recognize Public Works employees Ernest Roberts for 5 years of service, and Thomas Hall for 10 years of dedicated service.

**RECOMMENDATION:**

Staff recommends City Council recognize staff for their service.



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** April 27, 2021

**PREPARED BY:** Colleen Martin

**AGENDA CONTENT:** The City would like to recognize Frances Aguilar for the Municipal Clerk's Office Achievement of Excellence Award.

**AGENDA ITEM SECTION:** Ceremonial Presentation

**BUDGETED AMOUNT:** \$0.00

**FUNDS REQUESTED:** \$0.00

**FUND:** N/A

### EXECUTIVE SUMMARY:

The City of Angleton would like to recognize France Aguilar for being awarded the Municipal Clerk's Office Achievement of Excellence Award by the Texas Municipal Clerks Association

The City of Angleton City Secretary's Office is one of 43 of the 595 cities to receive this Award.

The application for this award was submitted by City Secretary Frances Aguilar, TRMC, CMC on behalf of the City of Angleton in December 2020.

The Award of Excellence recognizes the statutory requirements and demands for the effective management of resources for proper governance by the City Secretary's Office. The award itself recognizes Municipal Clerk offices throughout the state for compliance with federal, state, and local statutes that govern standards necessary to fulfill the duties and responsibilities of the office. A Municipal Clerk's office must have met and demonstrated 9 of 12 standards to be eligible to receive the award. The 12 standards considered by a committee include:

- Records Management
- Open Meetings Act
- Professional Development / Certifications
- Boards/Commissions
- Government Transparency
- Municipal Clerk Office Policies/Procedures
- Elections
- Other Areas of Responsibility
- Awards/Recognitions
- Innovation/Streamline Projects
- Public Information Act
- Departmental Training

### RECOMMENDATION:

Staff recommends City Council recognize France Aguilar for receiving the Municipal Clerk's Office Achievement of Excellence Award.



## AGENDA ITEM SUMMARY FORM

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**MEETING DATE:** 04/27/2021

**PREPARED BY:** CHRIS HILL

**AGENDA CONTENT:** Discussion and possible action on Ordinance No. 20210427-005 amending the fiscal year 2019-2020 budget to include the general fund, the street fund, the water fund, and miscellaneous minor funds; declaring a public necessity; providing a severability clause; providing an open meetings clause and an effective date.

**AGENDA ITEM SECTION:** Consent Agenda

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**BUDGETED AMOUNT:** N/A

**FUNDS REQUESTED:** N/A

**FUND:** N/A

**EXECUTIVE SUMMARY:**

The Financial audit for FYE 2019-2020 has identified budget amendments in Exhibit A that are necessary for all Funds. The General Fund had decreases in Revenue and Expenses of \$40,000 with net amount of \$0. The Water Fund had increases and decreases netting to zero. A new fund (131) was created for the 2019 Bond Issuance Fire Truck. There were numerous increases and decreases in the miscellaneous minor funds.

**RECOMMENDATION:**

Staff recommends council approve the Ordinance No. 20210427-005.

**ORDINANCE NO. 20210427-005**

**AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS AMENDING THE FISCAL YEAR 2019-2020 BUDGET TO INCLUDE THE GENERAL FUND, STREET FUND, WATER FUND AND MISCELLANEOUS MINOR FUNDS; DECLARING A PUBLIC NECESSITY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN OPEN MEETINGS CLAUSE AND AN EFFECTIVE DATE.**

**WHEREAS**, the City of Angleton adopted the City Budget for fiscal year 2019-2020 at a regular meeting of the Council held in September of 2019; and

**WHEREAS**, the General Fund had decreases to Revenues and Expenses in the amount of \$40,000; and

**WHEREAS**, the Water Fund had increases and decreases to Revenue and to Expenses in the amount of \$0; and

**WHEREAS**, there were numerous of increases and decreases in miscellaneous minor funds from budgeted amounts; and

**WHEREAS**, these amendments to the 2019-2020 City Budget for fiscal year 2019-2020 are for municipal purposes; and

**WHEREAS**, the City Council has determined that passage of this amendment is in the best interest of the City of Angleton and its residents and is a public necessity to properly reflect changes in expenditures in the budget which could not have been included in the budget through the use of reasonable diligent thought or attention.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS:**

**SECTION 1.** The matter and facts recited in the preamble hereof are hereby found and determined to be true and correct and are made a part of this Ordinance for all purposes.

**SECTION 2.** The following amendments to the City Budget for fiscal year 2019-2020 as set forth in the attached Exhibit A are hereby incorporated herein by reference and made a part of this Ordinance for all purposes and are hereby approved in their entirety. The details of the amendments are more particularly described in the agenda action form.

**SECTION 3.** If any provision, section, subsection, sentence, clause, or phrase of this ordinance, or the application of same to any person or set of circumstances, is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this ordinance shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion thereof, or provisions or regulations contained herein, shall become inoperative or fail by reason

of any unconstitutionality of any other portion thereof, and all provisions of this ordinance are declared severable for that purpose.

**SECTION 4.** It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and that a quorum of the City Council was present.

**SECTION 5.** The City Manager, or his designee, shall file a true and correct copy of this ordinance with all attachments with the County Clerk of Brazoria County, Texas

**SECTION 6.** This ordinance shall become effective April 27, 2021.

**PASSED AND APPROVED THIS THE 27<sup>th</sup> DAY OF APRIL 2021.**

**CITY OF ANGLETON, TEXAS**

\_\_\_\_\_  
Jason Perez  
Mayor

**ATTEST:**

\_\_\_\_\_  
Frances Aguilar, TRMC, CMC  
City Secretary

EXHIBIT "A"

Exhibit A-Ordinance				
FYE 2020 End of Year Budget Amend,emt				
Line Item Number	Description	Current Budget	Increase/ (Decrease)	Amended Budget
<b>General Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>				
01-300-100		\$6,002,978	\$44,000	\$6,046,978
01-300-120		\$3,000	\$200	\$3,200
01-300-306		\$3,207,865	\$153,100	\$3,360,965
01-300-400		\$7,000	\$101	\$7,101
01-300-406		\$62,500	(\$2,600)	\$59,900
01-300-408			\$3,100	\$3,100
01-300-500		\$198,000	\$55,000	\$253,000
01-300-502			\$25	\$25
01-300-505			\$35,600	\$35,600
01-300-509			\$250	\$250
01-300-510		\$6,050	\$500	\$6,550
01-300-511		\$12,000	\$628	\$12,628
01-300-512		\$4,000	\$7,500	\$11,500
01-300-515		\$12,000	\$7,620	\$19,620
01-300-517			\$3,620	\$3,620
01-300-600		\$2,070,500	\$40,965	\$2,111,465
01-300-719		\$403,008	(\$391,780)	\$11,228
01-300-815		\$2,000	\$9,850	\$11,850
01-300-890			\$14,451	\$14,451
01-300-896			\$15,000	\$15,000
01-300-898			\$70	\$70
01-300-899		\$10,000	\$2,800	\$12,800
01-300-911		\$40,000	(\$40,000)	\$0
<b>Total Revenue Increase/(Decrease)</b>			<b>(\$40,000)</b>	
<b>General Fund Expenses</b>				
01-500-105		\$146,086	\$56,170	\$202,256
01-500-110		\$0	\$740	\$740
01-500-125		\$7,200	\$1,686	\$8,886
01-500-135		\$11,736	\$3,100	\$14,836
01-500-140		\$12,281	\$7,225	\$19,506
01-500-145		\$337	\$65	\$402
01-500-165			\$893	\$893
01-500-205		\$4,500	\$1,445	\$5,945
01-500-305		\$500	\$103	\$603
01-500-405		\$900	\$213	\$1,113
01-500-415		\$52,000	\$46,300	\$98,300
01-500-415.14			\$1,306	\$1,306
01-500-416			\$124	\$124
01-500-417		\$150,000	\$73,506	\$223,506
01-500-417.01			\$440	\$440
01-500-417.02			\$256	\$256
01-500-417.05			\$1,886	\$1,886
01-500-419		\$190,000	\$72	\$190,072
01-500-419.01			\$6,221	\$6,221
01-500-419.02			\$3,340	\$3,340
01-500-419.03			\$7,920	\$7,920
01-500-419.04			\$1,677	\$1,677
01-500-419.05			\$3,227	\$3,227
01-500-419.06			\$872	\$872
01-500-419.07			\$14,742	\$14,742
01-500-419.08			\$1,081	\$1,081
01-500-419.09			\$29,678	\$29,678
01-500-419.10			\$7,014	\$7,014
01-500-419.13			\$410	\$410

General Fund (01) Continue			
General Fund Expenses			
01-500-419.18		\$2,067	\$2,067
01-500-421		\$10,909	\$10,909
01-500-422	\$10,600	\$700	\$11,300
01-500-425	\$2,500	\$161	\$2,661
01-500-431	\$0	\$5,000	\$5,000
01-501-205	\$3,500	\$2,748	\$6,248
01-501-420	\$250	\$505	\$755
01-501-425	\$8,000	(\$1,800)	\$6,200
01-501-455	\$2,500	(\$490)	\$2,010
01-501-507	\$500	\$50	\$550
01-501-510	\$10,000	(\$10,000)	\$0
01-501-625		\$7,405	\$7,405
01-502-105	\$150,555	\$7,110	\$157,665
01-502-110	\$250	\$690	\$940
01-502-126	\$300	(\$300)	\$0
01-502-128	\$0	\$50	\$50
01-502-135	\$11,665	(\$2,670)	\$8,995
01-502-140	\$24,563	\$0	\$24,563
01-502-143		\$180	\$180
01-502-155	\$19,023	(\$1,310)	\$17,713
01-502-165	\$0	\$214	\$214
01-502-185		\$1,402	\$1,402
01-502-205	\$2,500	(\$800)	\$1,700
01-502-211	\$800	(\$780)	\$20
01-502-405	\$720	(\$240)	\$480
01-502-417	\$79,100	\$12,060	\$91,160
01-502-420	\$500	\$190	\$690
01-502-425	\$2,800	(\$381)	\$2,419
01-502-455		\$2,148	\$2,148
01-502-503	\$75	\$519	\$594
01-502-626	\$1,800	(\$650)	\$1,150
01-502-630	\$150	(\$150)	\$0
01-559-520	\$77,200	\$0	\$77,200
01-506-205	\$5,500	\$1,100	\$6,600
01-506-220	\$5,000	(\$1,010)	\$3,990
01-506-320	\$15,000	\$12,550	\$27,550
01-506-410	\$35,000	(\$5,025)	\$29,975
01-506-505	\$50,500	(\$9,191)	\$41,309
01-506-506	\$528	\$320	\$848
01-506-535		\$930	\$930
01-510-105	\$91,800	\$6,355	\$98,155
01-510-126		\$800	\$800
01-510-185		\$880	\$880
01-510-415	\$10,000	\$4,500	\$14,500
01-510-416	\$20,000	(\$13,500)	\$6,500
01-510-420	\$780	\$140	\$920
01-510-425	\$7,000	\$500	\$7,500
01-510-430	\$7,500	(\$7,000)	\$500
01-510-503	\$150	\$400	\$550
01-510-506	\$1,500	(\$500)	\$1,000
01-510-525	\$2,000	\$23	\$2,023
01-510-535	\$6,000	(\$250)	\$5,750
01-510-625	\$53,000	(\$8,000)	\$45,000
01-513-105	\$32,500	(\$14,000)	\$18,500
01-513-135	\$2,486	(\$1,300)	\$1,186
01-513-140	\$5,117	(\$5,110)	\$7
01-513-155	\$4,054	(\$2,150)	\$1,904
01-513-185		\$684	\$684
01-513-205	\$500	(\$500)	\$0
01-513-211	\$100	(\$100)	\$0
01-513-405	\$300	(\$300)	\$0
01-513-420	\$200	(\$200)	\$0
01-513-425	\$500	(\$500)	\$0
01-513-550	\$18,000	(\$7,600)	\$10,400
01-515-105	\$224,722	\$36,000	\$260,722
01-515-110	\$1,000	\$1,275	\$2,275
01-515-115	\$1,740	(\$420)	\$1,320

General Fund (01) Continue			
General Fund Expenses			
01-515-126		\$225	\$525
01-515-128	\$300	\$21	\$21
01-515-135	\$17,348	\$2,300	\$19,648
01-515-155	\$28,288	\$4,300	\$32,588
01-515-165		\$105	\$105
01-515-185		\$740	\$740
01-515-203	\$500	(\$400)	\$100
01-515-205	\$4,800	(\$1,500)	\$3,300
01-515-211	\$1,700	\$160	\$1,860
01-515-310	\$11,000	(\$650)	\$10,350
01-515-405		\$300	\$300
01-515-415	\$51,906	(\$3,950)	\$47,956
01-515-420	\$2,000	(\$2,000)	\$0
01-515-503	\$675	(\$225)	\$450
01-515-510		\$25	\$25
01-515-625	\$1,000	(\$450)	\$550
01-520-105	\$245,465	(\$3,400)	\$242,065
01-520-110	\$500	\$630	\$1,130
01-520-126	\$2,400	\$50	\$2,450
01-520-128		\$12	\$12
01-520-135	\$19,143	(\$3,725)	\$15,418
01-520-140	\$49,125	(\$8,625)	\$40,500
01-520-143		\$120	\$120
01-520-155	\$21,723	\$3,825	\$25,548
01-520-185		\$490	\$490
01-520-205	\$4,600	(\$650)	\$3,950
01-520-211	\$4,400	(\$2,500)	\$1,900
01-520-225	\$6,500	(\$3,000)	\$3,500
01-520-226	\$4,850	(\$170)	\$4,680
01-520-405	\$1,300	(\$85)	\$1,215
01-520-420	\$2,200	(\$1,800)	\$400
01-520-425	\$7,500	(\$4,300)	\$3,200
01-520-426	\$62,500	(\$19,500)	\$43,000
01-520-455	\$3,200	(\$2,400)	\$800
01-520-456	\$67,320	(\$1,320)	\$66,000
01-520-476	\$7,000	\$350	\$7,350
01-520-503	\$942	(\$942)	\$0
01-520-535	\$3,800	(\$1,200)	\$2,600
01-525-105	\$2,644,052	\$75,000	\$2,719,052
01-525-109	\$13,900	(\$3,800)	\$10,100
01-525-110	\$93,850	(\$16,900)	\$76,950
01-525-112	\$43,850	(\$11,900)	\$31,950
01-525-115	\$23,480	\$340	\$23,820
01-525-125	\$21,600	(\$8,200)	\$13,400
01-525-126	\$117,600	\$4,035	\$121,635
01-525-127	\$1,500	(\$1,500)	\$0
01-525-128	\$0	\$300	\$300
01-525-130		\$230	\$230
01-525-135	\$230,792	(\$31,000)	\$199,792
01-525-135	\$199,792	\$3,500	\$203,292
01-525-140	\$599,948	(\$57,500)	\$542,448
01-525-155	\$366,811	\$2,400	\$369,211
01-525-185		\$4,017	\$4,017
01-525-203	\$49,910	(\$500)	\$49,410
01-525-215	\$15,000	\$160	\$15,160
01-525-216	\$80,000	(\$8,500)	\$71,500
01-525-220	\$43,765	\$2,800	\$46,565
01-525-225	\$7,000	(\$2,000)	\$5,000
01-525-305	\$62,000	\$800	\$62,800
01-525-310	\$5,000	(\$1,200)	\$3,800
01-525-320	\$55,370	\$11,110	\$66,480
01-525-405	\$14,600	\$18,500	\$33,100
01-525-410	\$35,000	(\$4,000)	\$31,000
01-525-420	\$3,015	\$226	\$3,241
01-525-425	\$36,780	(\$400)	\$36,380
01-525-455		\$4,250	\$4,250
01-525-460	\$5,250	\$225	\$5,475

General Fund (01) Continue			
General Fund Expenses			
01-525-476	\$3,000	(\$550)	\$2,450
01-525-503	\$497	(\$280)	\$217
01-525-504		\$540	\$540
01-525-505	\$21,000	(\$3,500)	\$17,500
01-525-506	\$21,000	(\$2,200)	\$18,800
01-525-507	\$32,000	\$5,200	\$37,200
01-525-510	\$1,650	\$675	\$2,325
01-525-525	\$3,500	(\$1,650)	\$1,850
01-525-535	\$164,194	(\$33,600)	\$130,594
01-525-540	\$45,000	(\$34,800)	\$10,200
01-525-550	\$6,000	(\$800)	\$5,200
01-525-621	\$140,670	(\$2,700)	\$137,970
01-525-625	\$24,922	(\$16,500)	\$8,422
01-525-716	\$14,620	(\$10,000)	\$4,620
01-526-105	\$113,754	(\$9,000)	\$104,754
01-526-106	\$9,547	(\$4,000)	\$5,547
01-526-110	\$4,000	\$1,725	\$5,725
01-526-126	\$6,600	(\$4,400)	\$2,200
01-526-135	\$9,844	(\$1,100)	\$8,744
01-526-140	\$36,844	(\$4,620)	\$32,224
01-526-145	\$2,069	\$525	\$2,594
01-526-155	\$14,860	(\$1,280)	\$13,580
01-526-185		\$233	\$233
01-526-205	\$14,000	\$4,100	\$18,100
01-526-215	\$1,500	(\$1,350)	\$150
01-526-216	\$2,500	(\$400)	\$2,100
01-526-220	\$2,100	\$125	\$2,225
01-526-305	\$2,500	(\$700)	\$1,800
01-526-320	\$20,000	(\$4,000)	\$16,000
01-526-405	\$1,800	(\$1,400)	\$400
01-526-406	\$1,512	(\$1,512)	\$0
01-526-410	\$11,000	(\$5,600)	\$5,400
01-526-425	\$3,000	(\$2,600)	\$400
01-526-476	\$1,512	\$100	\$1,612
01-526-506	\$1,000	\$100	\$1,100
01-526-625	\$3,500	(\$1,200)	\$2,300
01-530-105	\$276,708	\$17,300	\$294,008
01-530-110	\$6,000	\$1,050	\$7,050
01-530-126	\$2,400	\$950	\$3,350
01-530-135	\$21,917	\$110	\$22,027
01-530-140	\$73,688	(\$5,403)	\$68,285
01-530-145	\$13,910	(\$7,300)	\$6,610
01-530-155	\$35,738	\$1,405	\$37,143
01-530-160	\$54,000	\$22,682	\$76,682
01-530-160	\$64,142	(\$3,500)	\$60,642
01-530-165	\$1,700	\$625	\$2,325
01-530-220	\$16,000	\$125	\$16,125
01-530-305	\$35,000	\$5,550	\$40,550
01-530-310	\$20,400	\$990	\$21,390
01-530-320	\$15,000	\$1,117	\$16,117
01-530-405	\$5,076	\$1,100	\$6,176
01-530-410	\$18,000	\$452	\$18,452
01-530-420	\$9,600	(\$6,900)	\$2,700
01-530-425	\$8,500	\$1,200	\$9,700
01-530-506	\$21,000	\$225	\$21,225
01-530-507	\$6,000	\$5,200	\$11,200
01-530-510		\$50	\$50
01-535-110	\$6,350	\$1,825	\$8,175
01-535-126	\$9,000	\$6,800	\$15,800
01-535-140	\$73,688	(\$4,275)	\$69,413
01-535-155	\$39,446	\$300	\$39,746
01-535-165		\$160	\$160
01-535-185		\$2,000	\$2,000
01-535-205	\$3,000	\$375	\$3,375
01-535-220	\$1,500	\$350	\$1,850
01-535-310	\$14,100	(\$8,700)	\$5,400
01-535-455	\$10,000	(\$5,200)	\$4,800
01-535-465	\$23,000	(\$22,000)	\$1,000

General Fund (01) Continue			
General Fund Expenses			
01-550-105	\$467,214	\$26,000	\$493,214
01-550-115	\$2,940	\$1,320	\$4,260
01-550-125	\$6,000	\$915	\$6,915
01-550-143		\$300	\$300
01-550-145	\$7,195	(\$3,200)	\$3,995
01-550-155	\$60,420	\$2,500	\$62,920
01-550-185		\$1,396	\$1,396
01-550-205	\$10,000	\$100	\$10,100
01-550-210	\$500	\$100	\$600
01-550-216	\$21,000	(\$8,800)	\$12,200
01-550-220	\$4,000	\$1,525	\$5,525
01-550-310	\$7,000	\$990	\$7,990
01-550-457	\$12,000	\$300	\$12,300
01-555-105	\$216,512	\$0	\$216,512
01-555-109	\$4,000	(\$4,000)	\$0
01-555-110		\$6,000	\$6,000
01-555-115	\$2,100	(\$1,300)	\$800
01-555-125	\$4,800	(\$3,000)	\$1,800
01-555-126	\$2,400	(\$2,400)	\$0
01-555-130	\$120	(\$120)	\$0
01-555-135	\$17,590	(\$4,900)	\$12,690
01-555-140	\$36,844	(\$14,000)	\$22,844
01-555-143		\$244	\$244
01-555-155	\$28,683	(\$7,000)	\$21,683
01-555-165		\$70	\$70
01-555-216	\$0	\$1,150	\$1,150
01-555-460	\$54,154	(\$10,000)	\$44,154
01-555-476	\$8,500	(\$4,000)	\$4,500
01-555-555	\$16,000	\$5,300	\$21,300
01-555-610	\$38,800	\$500	\$39,300
01-555-625	\$59,469	(\$59,469)	\$0
01-557-105	\$16,881	\$4,550	\$21,431
01-557-125		\$600	\$600
01-557-126	\$1,200	(\$600)	\$600
01-557-135	\$1,325	\$100	\$1,425
01-557-140	\$3,070	(\$600)	\$2,470
01-557-143		\$50	\$50
01-557-155	\$2,160	\$550	\$2,710
01-557-185		\$221	\$221
01-557-415	\$20,000	(\$20,000)	\$0
01-557-420	\$1,500	(\$1,500)	\$0
01-557-425	\$2,000	(\$1,100)	\$900
01-557-510		\$500	\$500
01-558-105	\$348,141	\$43,000	\$391,141
01-558-106	\$4,200	\$1,500	\$5,700
01-558-110	\$25,000	\$17,200	\$42,200
01-558-115	\$4,080	\$970	\$5,050
01-558-125	\$2,400	(\$500)	\$1,900
01-558-126	\$2,500	\$150	\$2,650
01-558-140	\$110,532	\$2,500	\$113,032
01-558-143		\$100	\$100
01-558-145	\$15,320	\$5,500	\$20,820
01-558-155	\$47,457	\$7,200	\$54,657
01-558-165		\$450	\$450
01-558-185		\$1,140	\$1,140
01-558-213	\$17,000	(\$3,000)	\$14,000
01-558-223	\$1,500	(\$1,500)	\$0
01-558-225	\$1,000	(\$1,000)	\$0
01-558-305	\$7,500	\$600	\$8,100
01-558-310	\$50,000	(\$600)	\$49,400
01-558-315	\$60,000	(\$7,000)	\$53,000
01-558-316	\$10,000	(\$3,000)	\$7,000
01-558-410	\$172,000	\$8,400	\$180,400
01-558-415	\$65,000	(\$35,000)	\$30,000
01-558-425	\$2,000	(\$1,240)	\$760
01-558-465	\$2,000	(\$2,000)	\$0

General Fund (01) Continue				
General Fund Expenses				
01-558-499		\$2,200	(\$2,200)	\$0
01-558-506		\$8,700	\$3,200	\$11,900
01-558-510		\$25	\$225	\$250
01-559-141		\$52,250	(\$14,206)	\$38,044
01-559-205			\$1,500	\$1,500
01-559-405		\$30,000	\$4,000	\$34,000
01-559-475		\$2,500	\$5,100	\$7,600
01-559-479		\$70,000	(\$33,500)	\$36,500
01-559-480		\$1,819,016	\$18,800	\$1,837,816
01-559-499			\$12,800	\$12,800
01-559-520		\$77,200	(\$77,200)	\$0
01-559-555		\$30,000	(\$3,500)	\$26,500
01-559-707			\$11,000	\$11,000
01-563-105		\$158,905	(\$46,500)	\$112,405
01-563-135		\$12,429	(\$4,000)	\$8,429
01-563-140		\$61,407	(\$23,000)	\$38,407
01-563-145		\$3,292	(\$2,200)	\$1,092
01-563-155		\$20,266	(\$6,000)	\$14,266
01-563-185			\$421	\$421
01-563-220		\$7,500	\$1,750	\$9,250
01-563-310		\$7,000	\$1,650	\$8,650
01-563-625		\$9,222	\$69,050	\$78,272
01-525-105		\$2,719,052	\$12,540	\$2,731,592
01-530-160		\$76,682	(\$12,540)	\$64,142
		<b>General Fund Expenses</b>		
		<b>Total Expense Increase/(Decrease)</b>		<b>(\$40,000)</b>
Exhibit A- Ord.				
FYE 2020 End of Year Budget Amendment				
Line Item Number	Description	Current Budget	Increase/ (Decrease)	Amended Budget
Street Fund (02)				
Street Fund Revenues				
		<b>Total Revenue Increase/(Decrease)</b>		\$0
Street Fund (02) Expenses				
				\$0
02-558-411			\$46,506	\$46,506
02-558-415			\$1,882	\$1,882
02-558-612		\$220,000	(\$50,888)	\$169,112
02-558-615		\$100,000	\$2,500	\$102,500
		<b>Total Expense Increase/(Decrease)</b>		\$0
Water Fund (03)				
Water Fund Revenues				
		<b>Total Revenue Increase/(Decrease)</b>		
Water Fund (03) Expenses				
03-560-555		\$75,000	\$25,000	\$100,000
03-560-700		\$143,428	(\$119,751)	\$23,677
03-560-702			\$119,751	\$119,751
03-565-105		\$336,551	(\$25,000)	\$311,551
03-565-110		\$30,000	\$3,800	\$33,800
03-565-125		\$3,600	\$750	\$4,350
03-565-126		\$3,000	\$2,400	\$5,400
03-565-135		\$29,503	(\$6,950)	\$22,553
03-565-224		\$2,168,100	\$6,100	\$2,174,200
03-565-225		\$10,000	\$2,550	\$12,550
03-565-311		\$15,000	\$9,010	\$24,010
03-565-330		\$7,500	(\$7,500)	\$0
03-565-415		\$45,000	(\$15,000)	\$30,000
03-570-105		\$342,968	(\$34,000)	\$308,968
03-570-315		\$140,193	\$22,600	\$162,793
03-571-105		\$188,625	\$600	\$189,225
03-571-106		\$2,800	\$300	\$3,100
03-571-110		\$28,000	\$6,000	\$34,000
03-571-155		\$25,223	\$1,600	\$27,223
03-571-226		\$30,000	\$1,300	\$31,300
03-571-316		\$110,000	\$37,500	\$147,500
03-571-315		\$150,000	(\$5,000)	\$145,000
03-571-320		\$62,647	(\$8,600)	\$54,047
03-571-410		\$216,194	(\$17,460)	\$198,734
		<b>Total Expense Increase/(Decrease)</b>		\$0

Exhibit A- Ord. FYE 2020 End of Year Budget Amendment				
Line Item Number	Description	Current Budget	Increase/ (Decrease)	Amended Budget
<b>Hotel/Motel Fund 04</b>				
04-300-205		\$280,000	(\$105,800)	\$174,200
04-300-900			\$105,800	\$105,800
<b>Hotel Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>				\$0
04-575-105		\$51,232	\$11,100	\$62,332
04-575-115		\$405	\$10	\$415
04-575-126			\$680	\$680
04-575-135		\$4,019	\$1,200	\$5,219
04-575-155		\$6,554	\$2,100	\$8,654
04-575-464		\$50,000	(\$4,500)	\$45,500
04-575-466		\$45,000	\$3,100	\$48,100
04-575-700		\$76,337	(\$13,690)	\$62,647
<b>Total Expense Increase/(Decrease)</b>				
<b>MC Technology Fund 07</b>				
07-300-407		\$16,000	(\$6,626)	\$9,374
07-300-700		\$13,760	\$1,126	\$14,886
07-300-900		\$0	\$11,100	\$11,100
<b>Mc Technology Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>				\$5,600
07-520-310		\$29,800	\$5,600	\$35,400
<b>Total Expense Increase/(Decrease)</b>				\$5,600
<b>Police Drug Confiscation Fund 10</b>				
10-300-420		\$0	\$26,700	\$26,700
10-300-995		\$5,900	(\$5,900)	\$0
<b>Police Drug Confiscation Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>				\$20,800
10-525-428		\$6,000	\$1,350	\$7,350
10-525-701		\$0	\$19,450	\$19,450
<b>Total Expense Increase/(Decrease)</b>				\$20,800
<b>A/C Donations Fund 101</b>				
101-300-300		\$5,000	\$12	\$5,012
101-300-800		\$50	\$27	\$77
101-300-850		\$6,950	(\$2,255)	\$4,695
<b>A/C Control Donations Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>				\$2,480
101-526-204		\$10,000	\$2,480	\$12,480
101-526-205		\$1,000	(\$195)	\$805
101-526-215		\$1,000	(\$700)	\$300
<b>Total Expense Increase/(Decrease)</b>				
<b>Angleton ESD #3 Fund 107</b>				
107-530-205		\$6,500	(\$3,100)	\$3,400
107-530-205		\$2,000	(\$2,000)	\$0
107-530-215		\$18,000	(\$16,800)	\$1,200
107-530-305		\$12,000	\$23,650	\$35,650
107-530-310		\$9,000	\$4,830	\$13,830
107-530-320		\$20,000	\$6,050	\$26,050
107-530-599		\$28,846	(\$12,630)	\$16,216
<b>Total Expense Increase/(Decrease)</b>				\$0
<b>Community Events Fund 11</b>				
11-300-805		\$48,600	(\$40,000)	\$8,600
<b>Community Events Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>				
11-557-701		\$40,000	(\$40,000)	\$0
<b>Total Expense Increase/(Decrease)</b>				

Exhibit A- Ord. FYE 2020 End of Year Budget Amendment			
Line Item Number	Current Budget	Increase/ Decrease	Amended Budget
<b>Hotel/Motel Fund 04</b>			
<b>Capital lease Pur-Gov fund 114</b>			
114-300-307	\$71,714	\$560	\$72,274
<b>Capital lease Gov Fund Revenues</b>			
		<b>\$560</b>	
<b>Total Revenue Increase/(Decrease)</b>			
114-556-510	\$12,214	(\$1,940)	\$10,274
114-556-515	\$59,500	\$2,500	\$62,000
		<b>\$560</b>	
<b>Total Expense Increase/(Decrease)</b>			
<b>GLO-Grant Fund 118</b>			
118-300-300		\$8,580	\$8,580
118-300-718		\$35,898	\$35,898
		<b>\$44,478</b>	
<b>Capital lease Gov Fund Revenues</b>			
		<b>\$44,478</b>	
<b>Total Revenue Increase/(Decrease)</b>			
118-570-415		\$35,898	\$35,898
118-570-416		\$8,580	\$8,580
		<b>\$44,478</b>	
<b>Total Expense Increase/(Decrease)</b>			
<b>Child Safety Fund 12</b>			
12-300-401	\$7,000	(\$2,700)	\$4,300
12-300-700		\$2,700	\$2,700
		<b>\$0</b>	
<b>Child Safety Fund 12 Revenues</b>			
		<b>\$0</b>	
<b>Total Revenue Increase/(Decrease)</b>			
<b>2018 Bond Issue Fund 121</b>			
121-557-505	\$601,340	(\$265,013)	\$336,327
121-557-505.02		\$58,923	\$58,923
121-557-506		\$81,815	\$81,815
121-557-507		\$124,275	\$124,275
		<b>\$0</b>	
<b>Total Expense Increase/(Decrease)</b>			
<b>MC Technology Fund 07</b>			
126-300-300		\$1,520	\$1,520
126-300-700	\$95,428	(\$1,520)	\$93,908
		<b>\$0</b>	
<b>City Wide Fund 126 Revenues</b>			
		<b>\$0</b>	
<b>Total Revenue Increase/(Decrease)</b>			
<b>2019 Bond Series</b>			
129-300-300	\$9,660,000	(\$1,250,297)	\$8,409,703
129-300-800		\$67,800	\$67,800
		<b>\$0</b>	
<b>2019 Bond Issue Fund 129 Revenues</b>			
		<b>\$0</b>	
<b>Total Revenue Increase/(Decrease)</b>			
129-500-501	\$1,250,297	(\$1,250,297)	\$0
129-565-415		\$4,800	\$4,800
129-565-415-01		\$29,542	\$29,542
129-570-500	\$823,000	\$33,458	\$856,458
		<b>\$0</b>	
<b>Total Expense Increase/(Decrease)</b>			

Exhibit A-Ordinance FYE 2020 End of Year Budget Amendment				
Line Item Number	Description	Current Budget	Increase/ (Decrease)	Amended Budget
<b>ABLC Fund 40</b>				
40-300-800		\$3,501	\$280	\$3,781
40-300-801		\$1,603,931	\$76,528	\$1,680,459
	<b>ABLC Fund Revenues</b>		<b>\$76,808</b>	
	<b>Total Revenue Increase/(Decrease)</b>			
40-506-415		\$2,500	\$675	\$3,175
40-506-425		\$1,500	(\$1,500)	\$0
40-506-520		\$22,393	(\$4,367)	\$18,026
40-506-760		\$776,601	\$82,000	\$858,601
	<b>Total Expense Increase/(Decrease)</b>		<b>\$76,808</b>	
<b>Unemployment Fund 41</b>				
41-500-423		\$5,000	(\$4,970)	\$30
41-500-424		\$45,000	(\$259)	\$44,741
41-500-525			\$1,250	\$1,250
41-500-526			\$83	\$83
41-500-535			\$1,197	\$1,197
41-500-550			\$711	\$711
41-500-560			\$1,988	\$1,988
	<b>Total Expense Increase/(Decrease)</b>		<b>\$0</b>	
<b>Angleton Rec Center Fund 60</b>				
60-300-711		\$74,000	(\$16,000)	\$58,000
60-300-712		\$58,000	(\$28,000)	\$30,000
60-300-713		\$65,000	(\$25,000)	\$40,000
60-300-716		\$150,000	(\$26,000)	\$124,000
60-300-718		\$2,000	(\$400)	\$1,600
60-300-740		\$776,601	\$82,000	\$858,601
60-300-813		\$67,160	(\$6,100)	\$61,060
	<b>Angleton Rec Fund Revenues</b>			
	<b>Total Revenue Increase/(Decrease)</b>		<b>(\$19,500)</b>	
60-506-106		\$284,547	(\$13,000)	\$271,547
60-506-460		\$6,500	(\$6,500)	\$0
	<b>Total Expense Increase/(Decrease)</b>		<b>(\$19,500)</b>	
<b>Police Donation Fund 80</b>				
80-300-306		\$10,000	\$27,250	\$37,250
	<b>ABLC Fund Revenues</b>			
	<b>Total Revenue Increase/(Decrease)</b>			
80-525-701			\$27,250	\$27,250
	<b>Total Expense Increase/(Decrease)</b>			<b>\$0</b>
<b>City Employee Fund 82</b>				
82-300-397			\$10,400	\$10,400
	<b>Employee Fund Revenues</b>			
	<b>Total Revenue Increase/(Decrease)</b>			
82-506-700			\$10,400	\$10,400
	<b>Total Expense Increase/(Decrease)</b>			
<b>City Escrow Fund 96</b>				
96-300-805			\$150,000	\$150,000
96-300-806			\$10,000	\$10,000
96-300-891.01			\$4,000	\$4,000
96-300-892			\$90,000	\$90,000
96-300-894			\$5,000	\$5,000
96-300-895			\$77,859	\$77,859
96-300-896			\$4,000	\$4,000
	<b>Employee Fund Revenues</b>		<b>\$340,859</b>	
	<b>Total Revenue Increase/(Decrease)</b>			
96-500-700			\$340,859	\$340,859
	<b>Total Expense Increase/(Decrease)</b>		<b>\$340,859</b>	

Exhibit A- Ord.				
FYE 2020 End of Year Budget Amendment				
Line Item Number	Description	Current Budget	Increase/ (Decrease)	Amended Budget
<b>FEMA-Assistance Fund 97</b>				
97-300-831			\$20,237	\$20,237
97-300-833			\$226,281	\$226,281
<b>Employee Fund Revenues</b>				
<b>Total Revenue Increase/(Decrease)</b>			<b>\$246,518</b>	
97-500-205			\$2,516	\$2,516
97-500-206			\$3,260	\$3,260
97-500-220			\$7,262	\$7,262
97-500-416			\$125	\$125
97-500-701			\$190,052	\$190,052
97-500-782			\$10,400	\$10,400
97-506-205			\$6,830	\$6,830
97-520-205			\$430	\$430
97-525-550			\$12,000	\$12,000
97-530-205			\$2,250	\$2,250
97-555-205			\$7,000	\$7,000
97-560-205			\$112	\$112
97-565-205			\$4,281	\$4,281
<b>Total Expense Increase/(Decrease)</b>			<b>\$246,518</b>	
<b>2019 Bond Fire Truck Fund 131</b>				
131-300-300			\$1,200,000	\$1,200,000
131-300-301			\$50,297	\$50,297
<b>2019 Bond-Fire Truck Revenues</b>			<b>\$1,250,297</b>	
<b>Total Revenue Increase/(Decrease)</b>				
131-500-501			\$1,200,000	\$1,200,000
131-570-500			\$50,297	\$50,297
<b>Total Expense Increase/(Decrease)</b>			<b>\$1,250,297</b>	
				\$0



## AGENDA ITEM SUMMARY FORM

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**MEETING DATE:** April 27, 2021

**PREPARED BY:** Lupe Valdez

**AGENDA CONTENT:** Discussion and possible action on Resolution No. 20210427-006 declaring property salvage or surplus and authorizing the disposal or sale of certain items of surplus or salvage property, providing an effective date.

**AGENDA ITEM SECTION:** Consent Agenda

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**BUDGETED AMOUNT:** N/A

**FUNDS REQUESTED:** N/A

**FUND:** N/A

**EXECUTIVE SUMMARY:**

Discussion and possible action on Resolution No. 20210427-006 declaring property salvage or surplus and authorizing the disposal or sale of certain items of surplus or salvage property, providing an effective date.

One Police Vehicle (VIN 2G1WD5EM2A1180833) and one Animal Control Vehicle (VIN 1FTNF20598EB25363) are no longer functioning and will need to be declared surplus to be put up for auction.

**RECOMMENDATION:**

Staff recommends approval.

**RESOLUTION NO. 20210427-006**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS, DECLARING PROPERTY SALVAGE OR SURPLUS AND AUTHORIZING THE DISPOSAL OR SALE OF CERTAIN ITEMS OF SURPLUS OR SALVAGE PROPERTY, PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, The City of Angleton City Charter Section 2.01 provides the authority for the City to sell property it holds; and

**WHEREAS**, the City of Angleton has no formal policy regarding the sale of surplus and salvage of personal property of value less than two thousand (\$2,000.00) dollars, and there are no statutes expressly concerning the procedures for the disposition of a City's salvage and surplus personal property and:

**WHEREAS**, Furnishings purchased by the City are considered "surplus property" which refers to personal property (new or used) that is not needed or required for the City's foreseeable needs but still has some usefulness for the purpose it was originally intended, and may or may not have value. Tex. Gov. Code 2175.001; and

**WHEREAS**, Furnishings may be considered "Salvage property" means personal property that through use, time, or accident is so damaged, used, or consumed that it has no value for the purpose for which it was originally intended. Tex. Gov. Code 2175.001; and

**WHEREAS**, the City of Angleton City Council in accordance with the Texas Government Code and the Angleton Code of Ordinances, Chapter 2 Administration, Sec. 2-4. Donating city surplus property definitions of surplus and salvage property, declares the property, attached to this Ordinance as Exhibit "A" salvage and surplus because a portion of the personal property have no value for the purpose for which it was originally intended, and the remainder of the personal property possesses some usefulness for the purpose for which it was intended.

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

**SECTION 1.** The property attached to this Ordinance as Exhibit "A" are declared surplus and/or salvage, and

**SECTION 2.** Staff is authorized to dispose of salvage property or sell surplus property at auction.

**PASSED AND APPROVED THIS THE 27<sup>th</sup> DAY OF APRIL 2021.**

**CITY OF ANGLETON, TEXAS**

---

Jason Perez  
Mayor

**ATTEST:**

---

Frances Aguilar, TRMC, CMC  
City Secretary

**EXHIBIT A**

**Vehicle 1: 2010 Chevy Impala VIN 2G1WD5EM2A1180833**

**Vehicle 2: 2008 Ford PU <sup>3</sup>/<sub>4</sub> Ton VIN 1FTNF20598EB25363**



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** April 27, 2021

**PREPARED BY:** Patty Swords

**AGENDA CONTENT:** Discussion and possible action on Resolution No. 20210427-007 authorizing the submission of a Downtown Revitalization Grant to Texas Department of Transportation (TxDOT) for improvements to Velasco Street; and declaring an effective date.

**AGENDA ITEM SECTION:** Consent Agenda

**BUDGETED AMOUNT:** FY 2021-2022

**FUNDS REQUESTED:** \$460,000

**FUND:** TBD

**EXECUTIVE SUMMARY:**

Based on a pre-application process, the City of Angleton has been approved by the Texas Department of Transportation (TxDOT) to submit a grant application under their 2021 Transportation Alternatives Call for Projects program. Staff recommends that the grant focus on Downtown Street Revitalization, as it will improve both the safety and esthetics of downtown Angleton and it will advance the objectives detailed in the Livable Center Vision. A preliminary estimate for the total project is \$2,300,000, and if awarded, the City will be responsible for 20 percent of the total (\$460,000). The grant award would be considered in the budget for fiscal year 2021-2022.

**RECOMMENDATION:**

Staff recommends City Council approves the submission of this grant.

**RESOLUTION NO. 20210427-007****A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS AUTHORIZING THE SUBMISSION OF A DOWNTOWN REVITALIZATION GRANT TO TEXAS DEPARTMENT OF TRANSPORTATION (TxDOT) FOR IMPROVEMENTS TO VELASCO STREET; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Angleton, Texas finds it in the best interest of the citizens of the City of Angleton, for the City Manager's Office to submit a Streetscape Downtown Revitalization grant application; and

**WHEREAS**, the City Council of the City of Angleton, Texas recognizes that there is a twenty percent City funds match required for the grant award (approximately \$460,000); and

**WHEREAS**, the City Council of the City of Angleton, Texas agrees with the need to widen sidewalks, add ramps, comply with ADA specifications, add lighting, and improve pedestrian safety in the downtown area. This work will be performed on Velasco Street between Orange Street and Locust Street.; and

**WHEREAS**, the City Council of the City of Angleton, Texas and staff will designate a qualified vendor to design and engineer the described work activities; and

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

**SECTION 1.** The findings set out in the preamble to this resolution are in all things approved and adopted.

**SECTION 2.** The City Council of the City of Angleton, Texas, approves submission of the grant application for streetscape downtown revitalization to TxDOT.

**SECTION 3.** The meeting at which this resolution was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

**SECTION 4.** This Resolution shall become effective from and after its passage.

**PASSED AND APPROVED THIS THE 27th DAY OF APRIL 2021.**

CITY OF ANGLETON, TEXAS

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Jason Perez  
Mayor

ATTEST:

---

Frances Aguilar, TRMC, CMC  
City Secretary



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** April 27, 2021

**PREPARED BY:** Patty Swords

**AGENDA CONTENT:** Discussion and Action on Contract Resolution Approval

**AGENDA ITEM SECTION:** Consent Agenda

**BUDGETED AMOUNT:** Not to exceed \$400,000 **FUNDS REQUESTED:** Not to exceed \$80,000

**FUND:** 02-558-703

### EXECUTIVE SUMMARY:

Wilson Building Services, Inc. has been selected as the contractor of choice for the E. Cedar Street Sidewalks and Drainage project. Angleton City Council previously agreed that it is in the best interest and safety of the citizens of the City of Angleton to construct pedestrian and transit connectivity on E. Cedar Street.

The Gulf Coast Center has been awarded a grant for this work and entered an Interlocal Agreement with the City of Angleton, Texas for the purpose of completing this project.

Gulf Coast Center will pay 80% of the construction cost, and 20% will be paid by the City, as previously approved by Angleton City Council on November 13, 2019, as per the Interlocal Agreement with Gulf Coast Center. The total cost estimated and specified in the Agreement is \$400,000.

Work activities will be performed on the North side of E. Cedar St. from 250' West of Willow St. to Downing St.; across E. Cedar St. on the West side of Downing St, Southwest Corner of Cedar and Downing; across Downing St. on the North side of E. Cedar St., East side of Downing St. to 134' N. of Cedar St.

### RECOMMENDATION:

City staff recommends Council award the bid to Wilson Building Services, Inc.



**THE GOODMAN  
CORPORATION**

TBPE NO. F-19990

**HOUSTON:** 3200 Travis Street  
Suite 200  
Houston, TX 77006

**AUSTIN:** 911 W. Anderson Lane  
Suite 200  
Austin, TX 78757

**PHONE:** (713) 951-7951

**MEMO**

Item 8.

**THEGOODMANCORP.COM**

**Date: 4/15/2021**

**To: Chris Whittaker, City Manager**

**From: Ashish Ghosh, P.E.** *Ashish Ghosh*

**Subject: Approval to Execute Contract 2021-0209-A, Pedestrian & Transit Connectivity – E Cedar St Sidewalk Project**

**Summary**

The Goodman Corporation (TGC), working with City of Angleton (City) and Gulf Coast Center (Center) staff, has completed an Invitation for Bids (IFB) procurement of a general contractor for the Pedestrian & Transit Connectivity – E Cedar St Sidewalk Project (Project). The Project is federally funded, and the procurement was conducted pursuant to guidelines set forth by the Federal Transit Administration (FTA). The Project scope includes construction of sidewalks, curbs, ramps, driveways, intersection mill and overlay, drainage ditch, pipe and inlet improvements, and utility adjustments between Willow and Downing Streets (0.56 miles in total length).

Based on a review of bids received on CivCast (see bid opening summary below), the lowest responsive bidder was DTI A-Group, Doing Business As (DBA) McCrory-CTi Services (MCS) at a total construction cost of Two Hundred Eighty-Eight Thousand Four Hundred Eighty Seven Dollars (\$288,487.00). Funding for 80% of the cost of construction will be derived from existing federal resources by the Center. The remaining 20% of the cost of construction, plus engineering and administration of the Project, will be derived from the City General Fund.

Company Name	Bid Form	Bid Schedule	Bid Bond	Insurance	Certifications	Bid Amount
DTI A-Group LLC, DBA McCrory-CTi Services	Y	Y	Y	Y	Y	\$288,487.00
Wilson Building Services, Inc.	Y	Y	Y	Y	Y	\$331,008.30
KKS Environmental, LLC	Y	Y	Y	Y	Y	\$351,771.26
HTI Construction, Inc.	Y	Y	Y	Y	Y	\$363,132.00
Matula & Matula Construction, Inc.	Y	Y	Y	Y	Y	\$513,953.60
Engineer's Estimate						\$372,247.00

As this is an IFB, TGC reviewed MCS for responsiveness and responsibility by checking Disadvantaged Business Enterprise (DBE) status and debarment through the System Award Management (sam.gov) and the State of Texas Debarred Vendor List. MCS is a DBE and has not been debarred at the federal or state level. However, the City disqualified MCS after discovering they had been terminated from a prior contract of similar scope of work.

The second lowest responsive bidder was Wilson Building Services, Inc. (WBS) at a total construction cost of Three Hundred Thirty-One Thousand Eight Dollars and Thirty Cents (\$331,008.30). TGC reviewed WBS for responsiveness and responsibility using the same checks outlined above. WBS is a DBE and has not been debarred at the federal or state level.

Accordingly, TGC recommends City Council approval of an award of contract to WBS for construction of the Project in an amount not to exceed \$331,008.30 at its April 27, 2021 regular meeting.

#### **Agenda Item \_\_\_ - Approval to Award Contract**

Solicitation #: 2021-0209-A

Solicitation Title: Pedestrian & Transit Connectivity – E Cedar St Sidewalk

Procurement Method: Invitation for Bids (IFB)

Bid Advertisement and Submission Method: CivCast

Contract Type: Firm Fixed Price

Substantial Completion: 150 Calendar Days from Notice to Proceed

Final Completion: 180 Calendar Days from Notice to Proceed

Award Recommendation: Wilson Building Services, Inc.

Wilson Building Services, Inc.

13955 Murphy Road

Suite 124

Stafford, TX 77477

(281) 780-0700

President: Wendell Wilson

FEIN: 26-3917760

DBE Certified

Award Amount: \$331,008.30



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** April 27, 2021

**PREPARED BY:** Patty Swords

**AGENDA CONTENT:** Discussion and possible action on continuing the participation in the Brazoria County CDBG and HOME Program for Federal FY 2022-2024.

**AGENDA ITEM SECTION:** Consent Agenda

**BUDGETED AMOUNT:**

**FUNDS REQUESTED:**

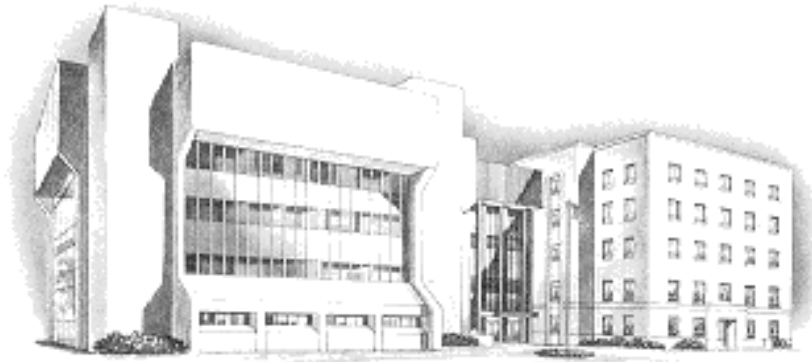
**FUND:**

**EXECUTIVE SUMMARY:**

This year Brazoria County will be re-qualifying for Community Development Block Grant (CDBG), HOME, and Emergency Solutions Grant (ESG) Program funds from the U. S. Department of Housing and Urban Development for FYS 2022-2024. The County has to requalify for these funds every three years. Currently, twenty Cities in the County, including the City of Angleton, participate in the Brazoria County CDBG, HOME, and ESG Programs. The City needs to respond by indicating participation and signing the attached form by Thursday, May 6, 2021. To date, the City of Angleton has been awarded \$250,000.00 per year from this collaborative to help offset infrastructure improvement expenses.

**RECOMMENDATION:**

Staff recommends City Council approve.



**NANCY FRIUDENBERG**  
DIRECTOR

**JENNIFER CRAINER**  
ASSISTANT DIRECTOR

**MARI REYES**  
PROJECT COORDINATOR

**TAMMY HUGHES**  
FINANCIAL COORDINATOR

# **BRAZORIA COUNTY COMMUNITY DEVELOPMENT DEPARTMENT**

April 5, 2021

Dear Mayor:

This year Brazoria County will be re-qualifying for Community Development Block Grant (CDBG), HOME, and Emergency Solutions Grant (ESG) Program funds from the U. S. Department of Housing and Urban Development for FYS 2022-2024. The County has to re-qualify for these funds every three years. Currently, twenty Cities in the County participate in the Brazoria County CDBG, HOME, and ESG Programs. A list of these Cities is attached hereto.

If your City no longer wishes to participate in the Brazoria County CDBG, HOME, and ESG Program, you will need to notify this office that your City elects to be excluded as a participating jurisdiction in the Brazoria County CDBG, HOME, and ESG Program. We must receive this notification in our office no later than 5:00 p.m. on May 6, 2021. However, I must also point out to you that by continuing to be included in the County’s program; your City will not be eligible to apply for grants under the Texas Community Development Program (TX-CDBG) or the Texas HOME Investment Partnership Program through the Texas Department of Agriculture (TDA) during this same period. This will not however affect any other grant program you wish to apply for (e.g., Texas Parks and Wildlife Department, Federal Aviation Administration/Texas Aeronautical Commission, Texas State Library, Criminal Justice Council, etc.)

If we do not receive notification from your City indicating that your City no longer wishes to participate in the County program, then according to the previously executed agreement your City will be automatically included in our County program through September 30, 2021. We do hope that your City will continue to be a partner with the County and we look forward to continuing housing and community development efforts within your City.

Please send the signed attached notice, or any notices, to Nancy Friudenberg, Brazoria County Community Development, 1524 E, Mulberry, Suite 162, Angleton, Texas, 77515.

If you have any questions about the program, please feel free to call me at (979) 864-1860.

Sincerely,

Nancy Friudenberg  
Director

**1524 EAST MULBERRY SUITE 162, ANGLETON, TEXAS 77515**

Angleton Area  
(979) 864-1710

Brazosport Area  
(979) 388-1710

Houston Area  
(281) 756-1710

Fax Number  
(979) 864-1089

## NOTICE TO WITHDRAW OR REMAIN AS A PARTICIPATING JURISDICTION

Nancy Friudenberg  
Brazoria County Community Development  
1524 E. Mulberry, Suite 162  
Angleton, TX 77515

The City of \_\_\_\_\_ elects to:

- Remain as a participating jurisdiction in the Brazoria County CDBG and HOME Program for Federal FY 2021-2023. I understand that requesting to remain as a Participating Jurisdiction, I agree to renew and extend the Cooperation Agreement between the County and the City of \_\_\_\_\_.
  
- Withdraw as a participating jurisdiction in the Brazoria County CDBG and HOME Program for Federal FY 2021-2023. I understand that by withdrawing as a participating jurisdiction, our city will no longer be entitled to receive CDBG and HOME funding from Brazoria County. I also understand that I must notify Brazoria County Community Development and the local HUD Field Office that the City of \_\_\_\_\_ intends to withdraw as a participating jurisdiction. This request must be in writing, sent to both entities, and be received by May 6, 2021.

Signed by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

**Please mail original form to Nancy Friudenberg  
by May 6, 2021.**



## I.

The City and the County agree to allow the U.S. Department of Housing and Urban Development to use the City's population and other necessary demographic characteristics in the determination of whether the County will qualify as an "urban county" as defined in the Housing and Community Development Act of 1974, as amended, and the rules and regulations promulgated pursuant thereto and in determining the County's annual funding allocations.

## II.

The City and the County acknowledge that this Cooperation Agreement covers both the Community Development Block Grant (CDBG) Entitlement Program and the HOME Investment Partnership Program. Furthermore, the City understands that it may not apply for grants under the small cities or State Community Development Block Grant Programs from appropriations during the period in which it is participating in the County's CDBG Program. The City further understands that it may not participate in a HOME Program or HOME consortium with other local governments except through the County.

## III.

The City and the County acknowledge that no determination has been made at the time of execution of this Agreement as to where and for what purposes funding, if any, for the applicable Community Development Block Grant Programs will be sought or expended. In this regard, it is agreed that County shall not be obligated to seek or commit funds for expenditure in the City or for assistance to residents of the City. The City is aware that the execution of this Agreement does not constitute any guarantee on the part of the County that funds received pursuant to the CDBG and HOME Program, if any, will be expended for projects within the city limits of the City or for assistance to the residents of the City, and the City has received no assurance, written or oral, from the County to the contrary.

## IV.

This Agreement shall remain in full force and effect for the period October 1, 2009 through September 30, 2012. The Agreement will be automatically renewed at the end of this period for consecutive three-year periods unless the Agreement is specifically terminated in writing by either party before the end of the County's three-year qualification period. The County agrees to notify the City by the date specified in HUD's Urban County Qualification Notice for each successive qualification period of the City's right to not participate and to send a copy of such notice to the HUD Field Office. The City and the County acknowledge that they are aware that Federal Regulations do not permit the County to allow the City to withdraw from this Agreement or otherwise terminate this Agreement at any time during the period covered by the Agreement.

The City and the County also acknowledge that it will adopt any amendment to this Agreement to incorporate any changes necessary to meet the requirements for cooperation agreements set forth in any Urban County Qualification Notice which may be applicable for any subsequent three-year period and to submit such amendment to HUD as provided in the Urban County Qualification Notice, and that failure by either party to adopt such amendments will void the automatic renewal of such qualification period.

Furthermore, the City and the County acknowledge that this Agreement remains in effect until the CDBG and HOME funds and program income received with respect to the initial *three-year* qualification period and any successive qualification periods are expended and the funded activities completed and that the County and City shall not terminate or withdraw from the Agreement while the Agreement remains in effect.

#### V.

The City agrees to inform Brazoria County of any income generated by the expenditure of CDBG and HOME funds received by the City and that any such income shall be paid to Brazoria County. Brazoria County may, in its sole discretion, allow the City to retain program income provided that any and all such income may only be used for eligible activities in accordance with all CDBG and HOME Program requirements as may then apply. The City understands that Brazoria County has the responsibility for monitoring income and reporting to HUD on the use of any such program income, and the City, therefore, agrees to meet such record keeping and reporting requirements as may be required by the County for this purpose. In the event of close-out or change in status of the City, any program income that is on hand or received subsequent to the close-out or change in status will be paid to Brazoria County.

#### VI.

The City agrees and understands that the following terms and conditions will apply with regard to real property acquired to improve in whole or in part using CDBG funds that is within the control of the City during the term of the Agreement.

- a) The City shall timely notify Brazoria County of any modification or change in the use of property from that planned at the time of acquisition or improvement, including disposition.
- b) The City shall reimburse Brazoria County in an amount equal to the current fair market value (less any portion thereof attributable to expenditures of non-CDBG funds) of property acquired or improved with CDBG funds that is sold or transferred for a use which does not qualify under CDBG regulations.

## VII.

The City agrees that program income generated from the disposition or transfer of real property prior to or subsequent to the grant close-out, change of status, or termination of this Agreement shall be treated according to 24 CFR 570.504.

## VIII.

The County and the City agree to cooperate to undertake, or assist in undertaking, community renewal and lower income housing assistance activities, specifically urban renewal and publicly assisted housing.

The County and the City acknowledge that the County shall not fund activities in or in support of any cooperating units of general local government, including the City, which does not affirmatively further fair housing within its jurisdiction or that impedes the County's actions to comply with *its* fair housing certification.

## IX.

In the performance of this Agreement, the County and all cooperating units of general local government executing this Agreement agree to take all actions necessary to assure compliance with County's certification required by Section 104(b) of Title I of the Housing and Community Development Act of 1974, as amended, including Title VI of the Civil Rights Act of 1964, the Fair Housing Act, Section 109 of Title I of the Housing and Community Development Act of 1974, and other applicable laws.

## X.

The County and the City acknowledge that the City has adopted and is enforcing a policy prohibiting the use of excessive force by law enforcement agencies against any individuals within its jurisdiction engaged in non-violent civil rights demonstrations. Furthermore, the City has adopted a policy and is enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstrations within the jurisdiction.

## XI.

The City agrees and understands that pursuant to 24 CFR 570.501(b), it is subject to the same requirements applicable to subrecipients, including the requirement of a written agreement as set forth in 24 CFR 570.503.

## XII.

Should the U.S. Department of Housing and Urban Development reject or refuse to accept the Agreement for any reason, the County may terminate this Agreement by giving written notice of the same to the City.

XIII.

This Agreement shall be of no force and effect unless and until it is executed by both parties hereto and as set forth below.

IN WITNESS WHEREOF this instrument in duplicate originals has been executed by the parties hereto as follows:

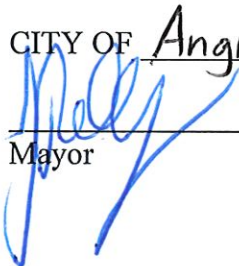
- a. It has been executed on behalf of Brazoria County on the 26<sup>th</sup> day of May, 2009, by the County Judge of Brazoria County and attested by the County Clerk of Brazoria County pursuant to an order authorizing such execution.
- b. It has been executed on behalf of the City on the 26 day of May, 2009, by its Mayor and attested by its City Secretary, pursuant to action of the City Council of the City authorizing such execution.

BRAZORIA COUNTY

  
\_\_\_\_\_  
EJ King, County Judge

ATTEST

By:   
\_\_\_\_\_  
County Clerk

CITY OF Angleton  
  
\_\_\_\_\_  
Mayor

ATTEST

By:   
\_\_\_\_\_  
City Secretary

**CERTIFICATE OF CITY ATTORNEY**

CITY OF Angleton, TEXAS

I have examined the foregoing Agreement, and as City Attorney for the City named therein, I hereby certify that the terms and provisions of this Agreement are fully authorized under State and local law applicable to the City (including but not limited to the City's Charter and ordinances).

May 26, 2009  
Date

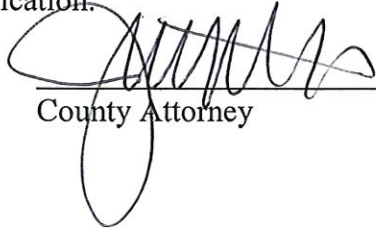
[Signature]  
City Attorney

**CERTIFICATE OF COUNTY ATTORNEY**

**BRAZORIA COUNTY, TEXAS**

I have examined the foregoing Agreement, and as statutory civil counsel to the County named therein, I hereby certify that the terms and provisions of the Agreement are fully authorized under State and local law, and that this agreement provides full legal authority for the County to undertake or to assist the City in undertaking essential community development and housing assistance activities, specifically urban renewal and publicly assisted housing. To the extent that this certificate relates the State and local law applicable to the City (including but not limited to the City's Charter and ordinances), this certificate is given in total reliance upon the Certificate of City Attorney and the undersigned disclaims any responsibility or liability for the City's Attorney and the errors or omissions, if any, in making such certification.

05/27/07  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
County Attorney



## AGENDA ITEM SUMMARY FORM

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**MEETING DATE:** 04/27/2021

**PREPARED BY:** Glenn LaMont

**AGENDA CONTENT:** Discussion and possible action on the updated mitigation projects to be added to the current Hazzard Mitigation Action Plan.

**AGENDA ITEM SECTION:** Regular Agenda

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**BUDGETTED AMOUNT:** N/A

**FUNDS REQUESTED:** N/A

**FUND:** N/A

### EXECUTIVE SUMMARY:

The Winter storm of February 2021 revealed some new mitigation projects providing for backup power at the recreation center and the public works building. Mitigation grants will become available in 2021 and projects must be listed in our Mitigation Plan. This plan is considered a “living” document that can be updated regularly.

### RECCOMENDATION:

Staff recommends approving this resolution adding the new mitigation projects

<b>Jurisdiction:</b>	Angleton		<b>Action Number:</b>	O16
<b>Hazard(s) Addressed:</b>	Floods, Hurricane/Tropical Storms, Winter Storms			
<b>Project Title:</b>	Installing a Permanent 350KW 277/480v, 3PH, 60hz Generator to the City Recreation Center			
<b>Project Description:</b>	Install a permanent generator that will power the City's Recreation Center so it can be used during and after a disaster event to shelter and stage city staff, and provide a recovery center immediately after a disaster.			
<b>Responsible Entity:</b>	Park and Recreation, and Emergency Management			
<b>Losses avoided:</b>	Damage to a key piece of city infrastructure			
<b>Cost Estimate:</b>	\$90,000	<b>Timeframe:</b>	6 Months	
<b>Potential Funding Sources:</b>	CDBG-MIT or HMPG	<b>Benefit-Cost Ratio:</b>	Approximately a 1:4 cost-benefit ratio	
Does this action reduce effects of hazards on existing buildings?				Yes
Does this action reduce effects of hazards for new buildings, infrastructure, or future development?				Yes
Does mitigation action identify, analyze, and prioritize actions related to continued compliance with NFIP?				No

<b>Jurisdiction:</b>	Angleton		<b>Action Number:</b>	O17
<b>Hazard(s) Addressed:</b>	Floods, Hurricane/Tropical Storms			
<b>Project Title:</b>	Install a Permanent 320KW Generator			
<b>Project Description:</b>	Permanently install a generator that will provide 100% os systems at the Public Work, IT and Parks building			
<b>Responsible Entity:</b>	Public Works, Parks and Recreation, Emergency Management			
<b>Losses avoided:</b>	damege or loss of use during a hurricane or other loss of power event			
<b>Cost Estimate:</b>	\$195,000	<b>Timeframe:</b>	6 - 12 months	
<b>Potential Funding Sources:</b>	CDBG-MIT or HMPG	<b>Benefit-Cost Ratio:</b>	Approximately 1:4 cost-benefit ratio	
Does this action reduce effects of hazards on existing buildings?				Yes
Does this action reduce effects of hazards for new buildings, infrastructure, or future development?				Yes
Does mitigation action identify, analyze, and prioritize actions related to continued compliance with NFIP?				No

<b>Jurisdiction:</b>	Angleton	<b>Action Number:</b>	O18
<b>Hazard(s) Addressed:</b>	Hurricane/Tropical Storms/Drought/Winter weather		
<b>Project Title:</b>	Rain Water Reclamation Project		
<b>Project Description:</b>	A system on the roof of the Police Department that catches rain water and stores it in a nearby tank for future use.		
<b>Responsible Entity:</b>	Police Department and Public Works		
<b>Losses avoided:</b>	shortage of potable water		
<b>Cost Estimate:</b>	\$200,000	<b>Timeframe:</b>	6 - 12 Months
<b>Potential Funding Sources:</b>	CDBG-MIT or HMPG	<b>Benefit-Cost Ratio:</b>	More than a 1:4 cost-benefit ratio
Does this action reduce effects of hazards on existing buildings?			Yes
Does this action reduce effects of hazards for new buildings, infrastructure, or future development?			No
Does mitigation action identify, analyze, and prioritize actions related to continued compliance with NFIP?			No

<b>Jurisdiction:</b>	Angleton	<b>Action Number:</b>	O19
<b>Hazard(s) Addressed:</b>	Hurricane/Tropical Storms/Drought/Winter Weather		
<b>Project Title:</b>	Water Reclamation Project		
<b>Project Description:</b>	A system on the roof of the Recreation Center that catches rain water and stores it in a nearby tank for future use.		
<b>Responsible Entity:</b>	Parks and Recreation; Public Works		
<b>Losses avoided:</b>	shortage of potable water		
<b>Cost Estimate:</b>	\$200,000	<b>Timeframe:</b>	6 - 12 months
<b>Potential Funding Sources:</b>	CDBG-MIT or HMPG	<b>Benefit-Cost Ratio:</b>	Approximately 1:4 cost-benefit ratio
Does this action reduce effects of hazards on existing buildings?			Yes
Does this action reduce effects of hazards for new buildings, infrastructure, or future development?			No
Does mitigation action identify, analyze, and prioritize actions related to continued compliance with NFIP?			No



**Council Item Information Sheet - Proposed Gifford Meadows Public Improvement District (PID) (Proposed Gifford Meadows Subdivision)**

Area

The Gifford Meadows Public Improvement District would be approximately 17.31 acres representing the entirety of the proposed Gifford Meadows Subdivision, a subdivision that will be developed in one section containing 85 lots. The land is located as shown on the attached map.

Purpose

The purpose of the PID would be to assist the developer with public infrastructure costs. Through the PID, the developer would recover certain costs through an assessment on each lot. This arrangement is similar to a municipal utility district (MUD) and the MUD tax used for the same purpose.

Assessment Rate

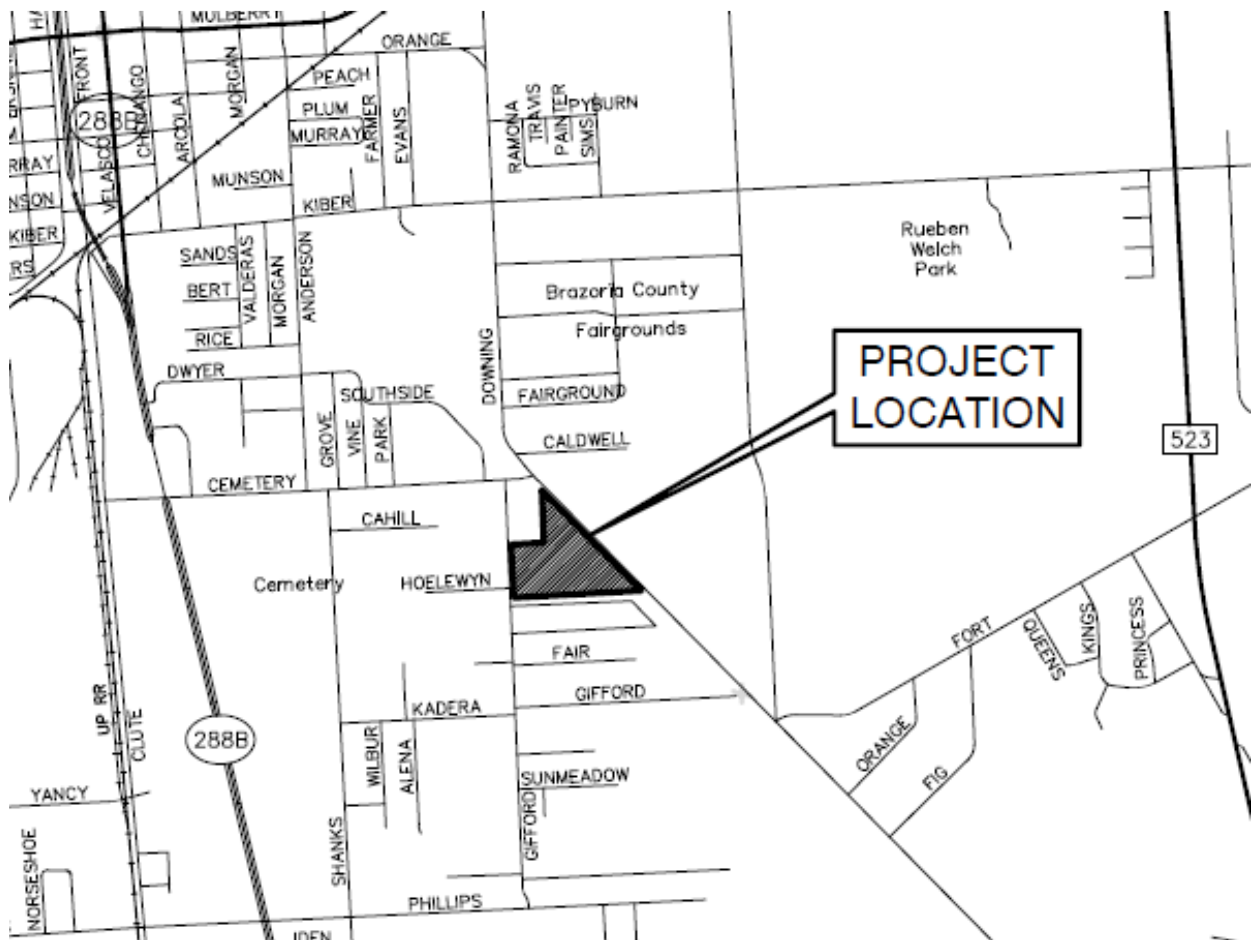
The PID assessment is expected to be approximately \$900 per lot per year, or the equivalent of a 50-cent tax rate on an \$180,000 home. Included in the annual payment are financing and interest costs allowing for a level annual payment over the proposed twenty (20) year term of the PID. For planning purposes, the principal amount for each lot would equal \$11,707.14 and the interest rate on financed assessments would be 4.5%. The principal amount of the assessment would be payable at any time by the homeowners which would terminate the assessment, and an amortization schedule would be kept for each property covered by the assessment to track annual payments and the outstanding principal balance.

Disclosure

Proper disclosure notices detailing the assessment would be presented to potential homebuyers by the builders, and for acknowledgement at closing in the same manner as disclosure notices used in MUDs and other special districts with an ad valorem tax rate.

Future Actions

If received favorably, a public hearing would be scheduled and the PID created at a future City Council meeting. If created, the PID would still need City Council approval of the Service and Assessment Plan and all Assessment Rolls (i.e. no assessments can be implemented without City Council approval) at a later date. The District Administrator would write the Service and Assessment Plans and formulate the Assessment Rolls for consideration by City Council. The District Administrator would work with the City and the Brazoria County Tax Assessor to have the assessments placed on the County tax bills. The PID assessments would be collected on an annual basis in the same manner as property taxes and transferred to a City-established PID revenue fund.





## AGENDA ITEM SUMMARY FORM

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**MEETING DATE:** 04/27/2021

**PREPARED BY:** CHRIS HILL

**AGENDA CONTENT:** Discussion and possible action to approve Financial Audits FYE 2019-2020.

**AGENDA ITEM SECTION:** Regular Agenda

---

**BUDGETED AMOUNT:** N/A **FUNDS REQUESTED:** N/A

**FUND:** N/A

**EXECUTIVE SUMMARY:**

The Financial audit for FYE 2019-2020 has been completed. Also, a single audit of federal funds has been completed since the federal funds exceeded the \$750,000 threshold. The opinion is the 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, 2020, 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.

**RECOMMENDATION:**

Staff recommends council approve the Financial Audits for FYE 2019-2020.

*ANNUAL FINANCIAL REPORT*

of the

**CITY OF ANGLETON, TEXAS**

**For the Year Ended  
September 30, 2020**



# CITY OF ANGLETON, TEXAS

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***INTRODUCTORY SECTION***



**CITY OF ANGLETON, TEXAS**  
*PRINCIPAL OFFICIALS*  
September 30, 2020

**GOVERNING BODY**

Honorable Jason Perez, Mayor

John Wright, Mayor Pro-Tem

Travis Townsend, Council Member

Mikey Svoboda, Council Member

Cecil Booth, Council Member

Mark Gongora, Council Member

**OTHER PRINCIPAL OFFICIALS**

Chris Whittaker, City Manager

Chris Hill, Finance Director

Jeffrey Gilbert, Municipal Judge

Michelle Townsend, Alternate Judge

Grady Randle, City Attorney

Frances Aguilar, City Secretary

Colleen Martin, Human Resource Director

Angelia Hayes, Court Administrator

Martha Eighme, Economic and Tourism Director

Guadalupe Valdez, Interim Police Chief

Jeff Sifford, Public Works Director

Megan Mainer, Parks and Recreation Director

Walter Reeves, Development Services Director

Scott Myers, Volunteer Fire Department Fire Chief

Jason Crews, IT Director

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***FINANCIAL SECTION***

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## ***INDEPENDENT AUDITORS' REPORT***

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

### **Report on the Financial Statements**

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

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment benefits liabilities and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining statements and schedules, and consolidated sub-fund statements are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining statements, schedules and consolidated sub-fund statements are the responsibility of management and were derived from and relate 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 combining statements, schedules and consolidated sub-fund statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated April 16, 2021 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
April 16, 2021



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

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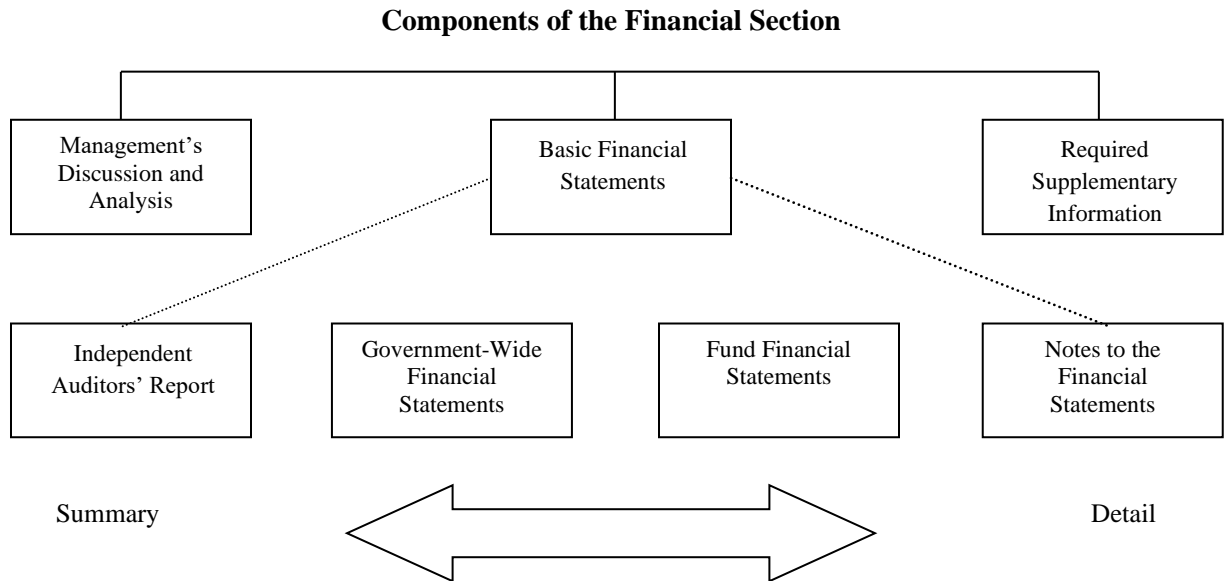
# CITY OF ANGLETON, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2020

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Angleton, Texas (the "City") for the year ending September 30, 2020. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with City's financial statements, which follow this section.

### THE STRUCTURE OF OUR ANNUAL REPORT



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

### Government-Wide Statements

The government-wide statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

**CITY OF ANGLETON, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows using the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here including general administration, financial administration, public safety (municipal court, police, animal control, fire, and code enforcement), community services (streets, parks and recreation, and sanitation) and economic development. Interest payments on the City's debt are also reported here. Sales tax, property tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water distribution and wastewater collection/treatment.

The government-wide financial statements can be found after the MD&A.

## **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The two categories of City funds are governmental and proprietary.

### **Governmental Funds**

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

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

The City maintains 25 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, street fund, Angleton Better Living fund and the C.O. Series 2018 fund. These funds are considered to be major funds for reporting purposes with the exception of the debt service fund and Angleton Better Living fund. These funds did not meet the technical criteria for presentation as a major fund but the City has elected to present them as major due to their significance.

**CITY OF ANGLETON, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

The City adopts an annual appropriated budget for its general fund, debt service fund, and each of the special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

**Proprietary Funds**

The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water distribution and wastewater collection/treatment. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

The City also uses an internal service fund to account for unemployment costs. This internal service fund has been included within governmental activities in the government-wide financial statements.

**Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

**Other Information**

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund and the Angleton Better Living fund, schedules of changes in net pension and total other postemployment benefits liability and related ratios, schedule of the City's proportionate share of the net pension liability, and schedules of contributions for the City's pension plans. RSI can be found after the notes to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. For the City, assets and deferred outflows of resources exceed liabilities and deferred inflows by \$39,080,966 as of September 30, 2020. A portion of the City's net position (71%) reflects its investment in capital assets (e.g., land, building, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**CITY OF ANGLETON, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 19,181,232	\$ 20,228,315	\$ 10,740,303	\$ 4,324,246	\$ 29,921,535	\$ 24,552,561
Capital assets, net	23,579,120	21,381,384	21,132,404	19,928,304	44,711,524	41,309,688
<b>Total Assets</b>	<b>42,760,352</b>	<b>41,609,699</b>	<b>31,872,707</b>	<b>24,252,550</b>	<b>74,633,059</b>	<b>65,862,249</b>
Deferred outflows - pensions	707,757	1,564,569	130,870	279,503	838,627	1,844,072
Deferred outflows - OPEB	55,076	14,287	10,551	2,616	65,627	16,903
Deferred charge on refunding	37,047	45,867	55,179	68,188	92,226	114,055
<b>Total Deferred Outflows of Resources</b>	<b>799,880</b>	<b>1,624,723</b>	<b>196,600</b>	<b>350,307</b>	<b>996,480</b>	<b>1,975,030</b>
Long-term liabilities	15,352,606	16,652,546	17,778,127	10,714,907	33,130,733	27,367,453
Other liabilities	1,426,366	1,558,657	924,270	779,885	2,350,636	2,338,542
<b>Total Liabilities</b>	<b>16,778,972</b>	<b>18,211,203</b>	<b>18,702,397</b>	<b>11,494,792</b>	<b>35,481,369</b>	<b>29,705,995</b>
Deferred inflows - pensions	865,034	379,576	178,104	71,331	1,043,138	450,907
Deferred inflows - OPEB	20,606	24,230	3,460	4,169	24,066	28,399
<b>Total Deferred Inflows of Resources</b>	<b>885,640</b>	<b>403,806</b>	<b>181,564</b>	<b>75,500</b>	<b>1,067,204</b>	<b>479,306</b>
<b>Net Position:</b>						
Net investment in capital assets	17,367,337	16,923,252	10,382,142	11,318,040	27,749,479	28,241,292
Restricted	6,305,285	6,783,799	798,211	146,756	7,103,496	6,930,555
Unrestricted	2,222,998	912,362	2,004,993	1,567,769	4,227,991	2,480,131
<b>Total Net Position</b>	<b>\$ 25,895,620</b>	<b>\$ 24,619,413</b>	<b>\$ 13,185,346</b>	<b>\$ 13,032,565</b>	<b>\$ 39,080,966</b>	<b>\$ 37,651,978</b>

A portion of the primary government's net position, \$7,103,496 or 18%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$4,227,991 or 11%, may be used to meet the City's ongoing obligation to citizens and creditors.

**CITY OF ANGLETON, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**Statement of Activities**

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 3,222,406	\$ 3,505,648	\$ 7,072,488	\$ 7,072,169	\$ 10,294,894	\$ 10,577,817
Operating grants and contributions	1,629,562	406,205	-	-	1,629,562	406,205
General revenues:						
Property taxes	7,280,581	6,980,985	-	-	7,280,581	6,980,985
Sales taxes	5,041,377	4,536,825	-	-	5,041,377	4,536,825
Franchise fees and local taxes	730,245	913,194	-	-	730,245	913,194
Investment revenue	129,542	319,017	96,019	33,430	225,561	352,447
Other revenues	696,762	404,775	-	-	696,762	404,775
Gain on sale of capital assets	-	3,393	-	-	-	3,393
<b>Total Revenues</b>	<u>18,730,475</u>	<u>17,070,042</u>	<u>7,168,507</u>	<u>7,105,599</u>	<u>25,898,982</u>	<u>24,175,641</u>
<b>Expenses</b>						
General administration	4,517,041	2,196,981	-	-	4,517,041	2,196,981
Financial administration	451,112	478,329	-	-	451,112	478,329
Public safety	7,517,808	6,662,169	-	-	7,517,808	6,662,169
Community services	4,506,510	5,087,321	-	-	4,506,510	5,087,321
Economic development	333,061	1,532,189	-	-	333,061	1,532,189
Interest and fiscal agent fees	356,011	401,541	570,972	232,703	926,983	634,244
Water	-	-	4,938,383	4,790,602	4,938,383	4,790,602
Sewer	-	-	1,279,096	1,745,485	1,279,096	1,745,485
<b>Total Expenses</b>	<u>17,681,543</u>	<u>16,358,530</u>	<u>6,788,451</u>	<u>6,768,790</u>	<u>24,469,994</u>	<u>23,127,320</u>
<b>Increase in Net Position Before Transfers</b>	1,048,932	711,512	380,056	336,809	1,428,988	1,048,321
Transfers in (out)	<u>227,275</u>	<u>270,421</u>	<u>(227,275)</u>	<u>(270,421)</u>	-	-
<b>Change in Net Position</b>	1,276,207	981,933	152,781	66,388	1,428,988	1,048,321
Beginning net position	24,619,413	23,637,480	13,032,565	12,966,177	37,651,978	36,603,657
<b>Ending Net Position</b>	<u>\$ 25,895,620</u>	<u>\$ 24,619,413</u>	<u>\$ 13,185,346</u>	<u>\$ 13,032,565</u>	<u>\$ 39,080,966</u>	<u>\$ 37,651,978</u>

For the year, net revenues from governmental activities increased by \$1,660,433 or 10%. The increase is mainly due to the federal grant received for COVID-19. Expenses from governmental activities increased by \$1,323,013 or 8% mainly due to increases in public safety and general administration related to the personnel costs.

Revenues from business-type activities increased by \$62,908 mainly due to an increase in investment earnings. Total expenses were comparable to the prior year with a net increase of \$19,661.

**CITY OF ANGLETON, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

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

**Governmental Funds** – The focus of the City's governmental funds is to provide information 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 for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of \$17,657,136, a net decrease of \$949,742 from the prior year. Of this combined fund balance, \$33,426 is nonspendable for inventory and prepaids, \$423,955 is restricted for debt service, \$820,187 is restricted for economic development, \$334,670 is restricted for special projects, and \$10,923,013 is restricted for capital projects. Unassigned fund balance totaled \$5,121,885 as of September 30, 2020.

Total revenues increased by \$1,641,068 or 10%. Compared to the prior year, expenditures increased by \$2,880,348 or 16% due mainly to the increases in expenditures for public safety and capital outlay.

The general fund is the chief operating fund of the City. At the end of the current year, the total fund balance was \$6,109,354, a net increase of \$1,783,748 from the prior year. Expenditures increased by \$1,508,164. General administration saw a significant increase over the prior year as the City hired human resource staff, received professional services, purchased software, and paid out additional fees to developers. Compared to the prior year, revenues increased \$1,622,344 due mainly to the Coronavirus Relief Fund grant monies received. 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 and total fund balance represent 35% and 42%, respectively, of total general fund expenditures.

The debt service fund had a total fund balance of \$423,955, all of which is restricted for the payment of principal and interest on the City's outstanding long-term debt. The net increase in fund balance was \$55,516.

The street fund saw a decrease in fund balance of \$492,070 from the prior year as a result of capital improvements.

The C.O. series 2018 fund has a total fund balance of \$5,299,944, a decrease of \$2,161,368 due to various street improvements.

The Angleton Better Living fund has a total fund balance of \$888,022, a decrease of \$319,529 from prior year as a result of a transfer to other funds.

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The City had planned an increase of \$908,225 in the general fund fund balance, but the general fund actually realized an increase of \$1,783,748, resulting in a positive budget variance of \$898,561. This net positive variance can be primarily attributed to intergovernmental revenue received in response to the COVID-19 pandemic.

**CITY OF ANGLETON, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**CAPITAL ASSETS**

At year end, the City's governmental and business-type activities had invested \$44,711,524, in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$3,401,836 from the prior year.

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

**LONG-TERM DEBT**

At the end of the current year, the City's governmental activities had total bonds and certificates of obligation outstanding of \$11,777,515. Business-type activities had total bonds and certificates of obligation outstanding of \$16,152,485 at year end. Of this total, \$4,300,000 was general obligation bonds and \$23,630,000 accounted for certificates of obligation.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

City Council approved a \$14,852,966 general fund budget for fiscal year 2020-2021, which is an increase of \$470,450 compared to the fiscal year 2019-2020 budget. While the tax rate will not increase, the total tax levy will increase by \$602,588 or 8% compared to the prior year's tax levy due to higher property values and new property added.

City Council approved a \$3,019,846 debt service fund budget for fiscal year 2020-2021, which is a decrease of \$95,001 or 3% compared to the fiscal year 2019-2020 budget.

City Council approved a \$2,820,000 street fund budget for fiscal year 2020-2021, which is a decrease of \$93,500 or 3%.

City Council approved a \$7,395,174 utility fund budget for fiscal year 2020-2021, which is an increase of \$159,644 or 2% compared to the fiscal year 2019-2020 budget. The water rate had a decrease of \$0.02 per gallon as a pass-through of a decrease by the City's regional water supplier, the Brazosport Water Authority. The 2020-2021 budget includes an additional part-time utility clerk and an anticipated 10% increase in health insurance costs.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to Chris Hill, Finance Director, City of Angleton, 121 S. Velasco, Angleton, TX, 77515; telephone 979.849.4364; or email at [chill@angleton.tx.us](mailto:chill@angleton.tx.us).



***BASIC FINANCIAL STATEMENTS***



# CITY OF ANGLETON, TEXAS

## STATEMENT OF NET POSITION

September 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 15,021,382	\$ 2,279,841	\$ 17,301,223
Investments	695,044	347,522	1,042,566
Receivables, net	1,491,450	975,235	2,466,685
Due from other governments	966,766	-	966,766
Inventory	19,274	63,830	83,104
Prepays	14,152	-	14,152
Restricted assets:			
Cash and cash equivalents	973,164	7,073,875	8,047,039
<b>Total Current Assets</b>	<b>19,181,232</b>	<b>10,740,303</b>	<b>29,921,535</b>
Capital assets:			
Nondepreciable capital assets	2,023,051	2,092,217	4,115,268
Net depreciable capital assets	21,556,069	19,040,187	40,596,256
<b>Total Noncurrent Assets</b>	<b>23,579,120</b>	<b>21,132,404</b>	<b>44,711,524</b>
<b>Total Assets</b>	<b>42,760,352</b>	<b>31,872,707</b>	<b>74,633,059</b>
Deferred outflows - pensions (TMRS)	662,313	130,870	793,183
Deferred outflows - pensions (TESRS)	45,444	-	45,444
Deferred outflows - OPEB	55,076	10,551	65,627
Deferred charge on refunding	37,047	55,179	92,226
<b>Total Deferred Outflows of Resources</b>	<b>799,880</b>	<b>196,600</b>	<b>996,480</b>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	1,379,907	544,241	1,924,148
Accrued interest payable	46,459	54,914	101,373
Customer deposits	-	325,115	325,115
<b>Total Current Liabilities</b>	<b>1,426,366</b>	<b>924,270</b>	<b>2,350,636</b>
Noncurrent liabilities:			
Long-term liabilities due within one year	1,515,629	1,325,344	2,840,973
Long-term liabilities due in more than one year	13,836,977	16,452,783	30,289,760
<b>Total Noncurrent Liabilities</b>	<b>15,352,606</b>	<b>17,778,127</b>	<b>33,130,733</b>
<b>Total Liabilities</b>	<b>16,778,972</b>	<b>18,702,397</b>	<b>35,481,369</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows - pensions (TMRS)	864,901	178,104	1,043,005
Deferred inflows - pensions (TESRS)	133	-	133
Deferred inflows - OPEB	20,606	3,460	24,066
<b>Total Deferred Inflows of Resources</b>	<b>885,640</b>	<b>181,564</b>	<b>1,067,204</b>
<b>Net Position</b>			
Net investment in capital assets	17,367,337	10,382,142	27,749,479
Restricted for:			
Capital projects	4,688,485	798,211	5,486,696
Debt service	461,943	-	461,943
Economic development	820,187	-	820,187
Special projects	334,670	-	334,670
Unrestricted	2,222,998	2,004,993	4,227,991
<b>Total Net Position</b>	<b>\$ 25,895,620</b>	<b>\$ 13,185,346</b>	<b>\$ 39,080,966</b>

See Notes to Financial Statements.

# CITY OF ANGLETON, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary Government</b>			
<b>Governmental Activities:</b>			
General administration	\$ 4,517,041	\$ -	\$ -
Financial administration	451,112	-	-
Public safety	7,517,808	879,032	1,629,562
Community services	4,506,510	2,343,374	-
Economic development	333,061	-	-
Interest and fiscal agent fees	356,011	-	-
<b>Total Governmental Activities</b>	<b>17,681,543</b>	<b>3,222,406</b>	<b>1,629,562</b>
<b>Business-Type Activities:</b>			
Water	4,938,383	4,455,470	-
Sewer	1,279,096	2,617,018	-
Interest and fiscal agent fees	570,972	-	-
<b>Total Business-Type Activities</b>	<b>6,788,451</b>	<b>7,072,488</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 24,469,994</b>	<b>\$ 10,294,894</b>	<b>\$ 1,629,562</b>

**General Revenues:**

- Property taxes
- Sales taxes
- Franchise fees and local taxes
- Industrial district agreement
- Investment revenue
- Other revenues

**Transfers**

**Total General Revenues and Transfers**

**Change in Net Position**

Beginning net position

**Ending Net Position**

See Notes to Financial Statements.

<b>Net Revenue (Expense) and Changes in Net Position</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (4,517,041)	\$ -	\$ (4,517,041)
(451,112)	-	(451,112)
(5,009,214)	-	(5,009,214)
(2,163,136)	-	(2,163,136)
(333,061)	-	(333,061)
(356,011)	-	(356,011)
<u>(12,829,575)</u>	<u>-</u>	<u>(12,829,575)</u>
-	(482,913)	(482,913)
-	1,337,922	1,337,922
-	(570,972)	(570,972)
-	284,037	284,037
<u>(12,829,575)</u>	<u>284,037</u>	<u>(12,545,538)</u>
7,280,581	-	7,280,581
5,041,377	-	5,041,377
730,245	-	730,245
117,302	-	117,302
129,542	96,019	225,561
579,460	-	579,460
227,275	(227,275)	-
<u>14,105,782</u>	<u>(131,256)</u>	<u>13,974,526</u>
1,276,207	152,781	1,428,988
24,619,413	13,032,565	37,651,978
<u>\$ 25,895,620</u>	<u>\$ 13,185,346</u>	<u>\$ 39,080,966</u>

# CITY OF ANGLETON, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

September 30, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Street</u>	<u>C. O. Series 2018</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 3,928,188	\$ 424,705	\$ 2,338,530	\$ 5,261,365
Investments	347,522	-	347,522	-
Receivables, net	1,126,747	14,393	-	-
Inventory	153	-	19,121	-
Prepays	14,152	-	-	-
Restricted cash and cash equivalents	973,164	-	-	-
Due from other governments	925,681	-	-	41,085
Due from other funds	82,234	-	-	-
<b>Total Assets</b>	<b><u>\$ 7,397,841</u></b>	<b><u>\$ 439,098</u></b>	<b><u>\$ 2,705,173</u></b>	<b><u>\$ 5,302,450</u></b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 1,202,724	\$ 750	\$ 21,948	\$ 2,506
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<b><u>1,202,724</u></b>	<b><u>750</u></b>	<b><u>21,948</u></b>	<b><u>2,506</u></b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	85,763	14,393	-	-
	<u>85,763</u>	<u>14,393</u>	<u>-</u>	<u>-</u>
<b><u>Fund Balances</u></b>				
Nonspendable:				
Inventory and prepays	14,305	-	19,121	-
Restricted for:				
Debt service	-	423,955	-	-
Economic development	-	-	-	-
Special projects	-	-	-	-
Capital projects	973,164	-	2,664,104	5,299,944
Unassigned	5,121,885	-	-	-
<b>Total Fund Balances</b>	<b><u>6,109,354</u></b>	<b><u>423,955</u></b>	<b><u>2,683,225</u></b>	<b><u>5,299,944</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 7,397,841</u></b>	<b><u>\$ 439,098</u></b>	<b><u>\$ 2,705,173</u></b>	<b><u>\$ 5,302,450</u></b>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets, nondepreciable

Capital assets, net depreciable

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.

An internal service fund is used by management to charge the costs of unemployment expenses to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Accrued interest payable

Noncurrent liabilities due in one year

Noncurrent liabilities due in more than one year

Net pension liability (TMRS)

Net pension liability (TESRS)

Total OPEB liability

Deferred outflows - pensions (TMRS)

Deferred outflows - pensions (TESRS)

Deferred outflows - OPEB

Deferred inflows - pensions (TMRS)

Deferred inflows - pensions (TESRS)

Deferred inflows - OPEB

Deferred charge on refunding

<b>Angleton Better Living</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ 700,399	\$ 2,324,162	\$ 14,977,349
-	-	695,044
270,091	80,219	1,491,450
-	-	19,274
-	-	14,152
-	-	973,164
-	-	966,766
-	-	82,234
<u>\$ 970,490</u>	<u>\$ 2,404,381</u>	<u>\$ 19,219,433</u>
\$ 234	\$ 151,745	\$ 1,379,907
82,234	-	82,234
<u>82,468</u>	<u>151,745</u>	<u>1,462,141</u>
-	-	100,156
-	-	<u>100,156</u>
-	-	33,426
-	-	423,955
-	820,187	820,187
-	334,670	334,670
888,022	1,097,779	10,923,013
-	-	5,121,885
<u>888,022</u>	<u>2,252,636</u>	<u>17,657,136</u>
<u>\$ 970,490</u>	<u>\$ 2,404,381</u>	

2,023,051  
21,556,069  
100,156

44,033

(46,459)  
(1,515,629)  
(11,469,558)  
(1,942,490)  
(109,697)  
(315,232)  
662,313  
45,444  
55,076  
(864,901)  
(133)  
(20,606)  
37,047  
\$ 25,895,620

**CITY OF ANGLETON, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	<u>General</u>	<u>Debt Service</u>	<u>Street</u>	<u>C. O. Series 2018</u>
<b>Revenues</b>				
Property taxes	\$ 6,233,993	\$ 1,028,679	\$ -	\$ -
Franchise fees and local taxes	628,500	-	-	-
Sales taxes	3,360,918	-	-	-
Industrial district agreement	117,302	-	-	-
Permits, licenses, and fees	379,284	-	-	-
Fines and forfeitures	479,471	-	-	-
Charges for services	2,119,017	-	-	-
Intergovernmental	1,163,166	-	-	-
Investment revenue	31,268	2,908	20,511	63,078
Miscellaneous revenue	115,830	-	-	487
<b>Total Revenues</b>	<u>14,628,749</u>	<u>1,031,587</u>	<u>20,511</u>	<u>63,565</u>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	2,018,284	-	195,382	-
Financial administration	466,036	-	-	-
Public safety	6,965,424	-	-	-
Community services	4,650,311	-	-	-
Economic development	100,496	-	-	-
<b>Capital outlay</b>	254,095	-	317,199	2,224,933
<b>Debt service:</b>				
Principal	62,000	1,069,983	-	-
Interest and fiscal agent fees	10,272	382,968	-	-
Issuance costs	23,038	-	-	-
<b>Total Expenditures</b>	<u>14,549,956</u>	<u>1,452,951</u>	<u>512,581</u>	<u>2,224,933</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>78,793</u>	<u>(421,364)</u>	<u>(492,070)</u>	<u>(2,161,368)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	592,286	476,880	-	-
Transfers (out)	(152,079)	-	-	-
Bonds issued	1,200,000	-	-	-
Bonds premium	50,297	-	-	-
Sale of capital assets	14,451	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,704,955</u>	<u>476,880</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	1,783,748	55,516	(492,070)	(2,161,368)
Beginning fund balances	4,325,606	368,439	3,175,295	7,461,312
<b>Ending Fund Balances</b>	<u>\$ 6,109,354</u>	<u>\$ 423,955</u>	<u>\$ 2,683,225</u>	<u>\$ 5,299,944</u>

See Notes to Financial Statements.

<u>Angleton Better Living</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 27,237	\$ 7,289,909
-	101,745	730,245
1,680,459	-	5,041,377
-	-	117,302
-	-	379,284
-	20,277	499,748
-	224,357	2,343,374
-	461,252	1,624,418
3,780	7,708	129,253
-	449,193	565,510
<u>1,684,239</u>	<u>1,291,769</u>	<u>18,720,420</u>
290,729	1,227,386	3,731,781
-	-	466,036
-	461,311	7,426,735
-	40,049	4,690,360
-	245,888	346,384
-	156,401	2,952,628
-	-	1,131,983
-	-	393,240
-	-	23,038
<u>290,729</u>	<u>2,131,035</u>	<u>21,162,185</u>
<u>1,393,510</u>	<u>(839,266)</u>	<u>(2,441,765)</u>
-	1,135,300	2,204,466
(1,713,039)	(112,073)	(1,977,191)
-	-	1,200,000
-	-	50,297
-	-	14,451
<u>(1,713,039)</u>	<u>1,023,227</u>	<u>1,492,023</u>
(319,529)	183,961	(949,742)
<u>1,207,551</u>	<u>2,068,675</u>	<u>18,606,878</u>
<u>\$ 888,022</u>	<u>\$ 2,252,636</u>	<u>\$ 17,657,136</u>



**CITY OF ANGLETON, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

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

Net changes in fund balances - total governmental funds \$ (949,742)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	3,264,022
Net effect of disposals	(19,908)
Depreciation	(1,046,378)

Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the funds.	(9,328)
---	---------

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

Principal repayments	1,131,983
Bonds issued	(1,200,000)
Bond premium, net	(19,198)
Refunding loss	(8,820)
Accrued interest	37,988

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	62,963
Net pension liability (TESRS)	(40,632)
Net pension liability (TMRS)	1,436,707
Total OPEB liability	(71,883)
Deferred outflows - pensions (TMRS)	140,102
Deferred outflows - pensions (TESRS)	24,265
Deferred outflows - OPEB	40,789
Deferred inflows - pensions (TMRS)	(1,506,426)
Deferred inflows - pensions (TESRS)	(211)
Deferred inflows - OPEB	3,624
On behalf revenue - (TESRS)	5,144
Pension expense - (TESRS)	(5,144)

An internal service fund is used by management to charge the costs of unemployment costs to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities.

6,290	
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 1,276,207</b>

See Notes to Financial Statements.



**CITY OF ANGLETON, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
September 30, 2020

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Utility</b>	<b>Internal Service</b>
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 2,279,841	\$ 44,033
Investments	347,522	-
Receivables, net	975,235	-
Inventory	63,830	-
Restricted cash and cash equivalents	7,073,875	-
<b>Total Current Assets</b>	<b>10,740,303</b>	<b>44,033</b>
Capital assets:		
Nondepreciable	2,092,217	-
Depreciable, net	19,040,187	-
<b>Total Capital Assets (Net of Accumulated Depreciation)</b>	<b>21,132,404</b>	<b>-</b>
<b>Total Noncurrent Assets</b>	<b>21,132,404</b>	<b>-</b>
<b>Total Assets</b>	<b>31,872,707</b>	<b>44,033</b>
<b>Deferred Outflows of Resources</b>		
Deferred outflows - pensions	130,870	-
Deferred outflows - OPEB	10,551	-
Deferred charge on refunding	55,179	-
<b>Total Deferred Outflows of Resources</b>	<b>196,600</b>	<b>-</b>
<b>Liabilities</b>		
Current liabilities:		
Accounts payable and accrued liabilities	544,241	-
Accrued interest payable	54,914	-
Customer deposits	325,115	-
<b>Total Current Liabilities</b>	<b>924,270</b>	<b>-</b>
Noncurrent liabilities:		
Long-term debt due within one year	1,325,344	-
Long-term debt due in more than one year	16,452,783	-
<b>Total Noncurrent Liabilities</b>	<b>17,778,127</b>	<b>-</b>
<b>Total Liabilities</b>	<b>18,702,397</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>		
Deferred inflows - pensions	178,104	-
Deferred inflows - OPEB	3,460	-
<b>Total Deferred Inflows of Resources</b>	<b>181,564</b>	<b>-</b>
<b>Net Position</b>		
Net investment in capital assets	10,382,142	-
Restricted for capital projects	798,211	-
Unrestricted	2,004,993	44,033
<b>Total Net Position</b>	<b>\$ 13,185,346</b>	<b>\$ 44,033</b>

See Notes to Financial Statements.



**CITY OF ANGLETON, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
**For the Year Ended September 30, 2020**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Utility</b>	<b>Internal Service</b>
<b><u>Operating Revenues</u></b>		
Water sales	\$ 4,235,265	\$ -
Sanitary sewer services	2,487,676	-
Other service fees	349,547	13,950
<b>Total Operating Revenues</b>	<b>7,072,488</b>	<b>13,950</b>
<b><u>Operating Expenses</u></b>		
Water distribution	352,523	-
Water plant operations	631,043	-
Water purchases	2,174,040	-
Sewer	321,564	-
Collection administration	1,720,341	-
Personnel services	-	7,949
Depreciation	1,017,968	-
<b>Total Operating Expenses</b>	<b>6,217,479</b>	<b>7,949</b>
<b>Operating Income</b>	<b>855,009</b>	<b>6,001</b>
<b><u>Nonoperating Revenues (Expenses)</u></b>		
Investment revenue	96,019	289
Interest expense	(412,681)	-
Issuance costs	(158,291)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(474,953)</b>	<b>289</b>
<b>Income Before Transfers</b>	<b>380,056</b>	<b>6,290</b>
<b><u>Transfers</u></b>		
Transfers (out)	(227,275)	-
<b>Total Transfers</b>	<b>(227,275)</b>	<b>-</b>
<b>Change in Net Position</b>	<b>152,781</b>	<b>6,290</b>
Beginning net position	13,032,565	37,743
<b>Ending Net Position</b>	<b>\$ 13,185,346</b>	<b>\$ 44,033</b>

See Notes to Financial Statements.

# CITY OF ANGLETON, TEXAS

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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Utility</b>	<b>Internal Service</b>
<b><u>Cash Flows from Operating Activities</u></b>		
Receipts from customers and users	\$ 7,195,476	\$ 6,001
Payments to suppliers	(3,186,051)	(7,098)
Payments to employees	(1,638,461)	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>2,370,964</b>	<b>(1,097)</b>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>		
Transfers to other funds	(227,275)	-
<b>Net Cash (Used) by Noncapital Financing Activities</b>	<b>(227,275)</b>	<b>-</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>		
Acquisition and construction of capital assets	(2,222,068)	-
Proceeds from bond issuance	8,245,000	-
Principal paid on capital debt	(1,205,017)	-
Issuance costs	(158,291)	-
Interest paid on capital debt	(374,958)	-
<b>Net Cash Provided by Capital and Related Financing Activities</b>	<b>4,284,666</b>	<b>-</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Purchase of investment	(3,330)	-
Interest received	96,019	289
<b>Net Cash Provided by Investing Activities</b>	<b>92,689</b>	<b>289</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>6,521,044</b>	<b>(808)</b>
Beginning cash and cash equivalents	2,832,672	44,841
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 9,353,716</b>	<b>\$ 44,033</b>
<b><u>Ending Cash and Cash Equivalents</u></b>		
Unrestricted cash and cash equivalents	\$ 2,279,841	\$ 44,033
Restricted cash and cash equivalents	7,073,875	-
	<b>\$ 9,353,716</b>	<b>\$ 44,033</b>

# CITY OF ANGLETON, TEXAS

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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Utility</b>	<b>Internal Service</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating income	\$ 855,009	\$ 6,001
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	1,017,968	-
<b>Changes in Operating Assets and Liabilities:</b>		
<b>(Increase) Decrease in Current Assets:</b>		
Accounts receivable	106,883	-
Inventory	1,434	-
Deferred outflows - pensions	148,633	-
Deferred outflows - OPEB	(7,935)	-
Deferred charges	320,866	-
<b>Increase (Decrease) in Current Liabilities:</b>		
Accounts payable and accrued liabilities	128,280	(7,098)
Compensated absences	(17,590)	-
Deferred inflows - pensions	106,773	-
Deferred inflows - OPEB	(709)	-
Premium	(37,723)	-
Net pension liability	(281,093)	-
Total OPEB liability	14,063	-
Customer deposits	16,105	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 2,370,964</b>	<b>\$ (1,097)</b>

See Notes to Financial Statements.



**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended September 30, 2020

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The City of Angleton, Texas (the “City”) was incorporated in 1912. The City has operated under a “Home Rule Charter” which provides for a Mayor-Council-Administrator form of government.

The City Council is the principal legislative body of the City. The City Manager is appointed by the City Council and is responsible to the Council for the administration of all the affairs of the City. The City Manager is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: general administration, financial administration, public safety (municipal court, police, animal control, fire, and code enforcement), community services (streets, parks and recreation, swimming pool, and sanitation), economic development, water distribution, and wastewater collection/treatment.

The City is an independent political subdivision of the State of Texas (the “State”) governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. The component units listed below, although legally separate, are considered part of the reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

**Blended Component Units**

**Angleton Better Living Corporation**

Angleton Better Living Corporation, Inc. (the “Corporation”) has been included in the reporting entity as a blended component unit. The Corporation is a governmental entity that promotes economic and community development in the City. The Corporation’s Board of Directors is appointed by and serves at the discretion of City Council. The Corporation is primarily funded through a one-half cent sales tax approved by general election in 2001. City Council approval is required for the annual budget and the issuance of any debt. In the event of dissolution, any assets of the Corporation will be transferred to the City. Separate financial statements of the Corporation may be obtained from the Finance Department of the City.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**Tax Increment Reinvestment Zone**

During fiscal year 2005, the City passed an ordinance creating a Tax Increment Reinvestment Zone (TIRZ), in accordance with Section 311.005 of the Texas Tax Code, for the purpose of providing for the design and construction of water, wastewater, and roadway infrastructure improvements, in order to facilitate the development of new commercial properties. The TIRZ includes participation by a developer and another governmental entity, the Angleton Drainage District. Under this arrangement, increases in property taxes will be utilized to pay for certain infrastructure costs. Such taxes are controlled by a board of directors managing the TIRZ and accounted for as a special revenue fund with the City's financial oversight. This fund is holding monies to be remitted to the developer for payment of related debt when the related improvements are accepted by the City.

**Tax Increment Reinvestment Zone No. Two**

During fiscal year 2020 the City passed an ordinance creating Tax Increment Reinvestment Zone No. Two (TIRZ 2), also referred to as the Riverwood Ranch TIRZ, in accordance with Section 311.005 of the Texas Tax Code, for the purpose of promoting the redevelopment of the area. Increases in property taxes will be utilized for certain infrastructure costs. Such taxes are controlled by a board of directors who is responsible for the management and oversight of the TIRZ in accordance with the project and financing plan. Tax deposits shall not commence until after January 1, 2021 and termination of the operation of TIRZ 2 shall occur on December 31, 2051, or at an earlier time designated by subsequent ordinance or when all project costs, other obligations, debt, and interest have been paid in full. There was no financial activity related to TIRZ 2 for fiscal year 2020.

**B. 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 activities of the primary government and its component units. *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 to external customers for support.

**C. Basis of Presentation – Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and an internal service fund, 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 in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and wastewater functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the City's funds, including its blended component units. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds,

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general administration, financial administration, public safety, community services, and economic development. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The City has elected to present the debt service fund as a major fund for reporting purposes.

The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue funds are considered nonmajor funds for reporting purposes except for Angleton Better Living fund. The City elected to present it as a major fund.

The *capital projects funds* are used to account for the expenditures of resources accumulated from sales tax revenues and the sale of bonds and related interest earnings for capital improvement projects. The capital projects funds are considered nonmajor funds for reporting purposes, except for the street fund and C.O. series 2018 fund, which are considered major funds for reporting purposes.

The City reports the following enterprise fund:

The *enterprise fund* is used to account for the operations that provide water and wastewater collection and wastewater treatment operations. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The utility fund is considered a major fund for reporting purposes.

Additionally, the City reports the following fund type:

*Internal service funds* account for services provided to other departments of the City, or to other governments, on a cost reimbursement basis. The internal service fund is used to account for unemployment costs.

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 and advances to/from 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 governmental activities (i.e., the governmental and internal service funds) 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 fund) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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 transfers 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 internal balances in the business-type activities column.

**E. 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 and proprietary fund 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 revenue 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 and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal 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 or within the 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.

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

**1. Cash and Cash Equivalents**

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

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The City maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest-bearing accounts and other investments are displayed on the combined balance sheet as “cash and cash equivalents”. For cash management purposes, the City has a sweep arrangement with the bank to transfer cash balances to a money market mutual fund account each day. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City’s investments.

## **2. Investments**

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

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

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers’ acceptances
- Statewide investment pools

## **3. Inventories and Prepaid Items**

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method). Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

## **4. Restricted Assets**

Restricted assets are either limited for use for specified purposes or are otherwise not available for payment of current operating expenses. The City’s restricted assets consist of cash and investments resulting from the issuance of debt restricted to the purchase and/or construction of governmental and business-type activity capital assets.

## **5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	10 to 40 years
Vehicles, equipment, and furnishings	5 to 15 years
Infrastructure	30 to 50 years
Water and sewer system	30 to 50 years

## 6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- 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.

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

## 7. Compensated Employee Absences

The City records a liability for the amount of unused vacation and other benefit time that has vested for each employee at year end. Time accumulated for sick leave is not included in this accrual as such time is only used for cause and is subject to forfeiture.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**8. 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 applicable bond premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

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

**9. Net Position Flow Assumption**

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

**10. Fund Balance Flow Assumptions**

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.

**11. Fund Balance Policies**

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

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

## **12. 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, liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

## **13. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and the Texas Emergency Services Retirement System (TESRS) and additions to/deductions from TMRS's and TESRS's fiduciary net position have been determined on the same basis as they are reported by TMRS and TESRS. 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.

## **14. Other Postemployment Benefits**

The City participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the City's total OPEB liability, deferred

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Property Taxes**

Property taxes are levied during October of each year, are due upon receipt of the City's tax bill, and become delinquent if unpaid on February 1, with late fees assessed monthly. After June 30, any taxes still uncollected are subject to lawsuit for collection and additional charges to offset legal costs.

**3. Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund and internal service fund are charges to customers for sales and services. The enterprise fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except the capital projects funds, which adopt project length budgets. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the charter is the object and purpose stated in the approved budget. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended September 30, 2020.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**A. Excess of Expenditures over Appropriations**

General fund		
Public Safety:		
Police department	\$	12,530
Community services:		
Sanitation	\$	2,928
Transfers (out)	\$	138,517
Drug confiscation fund		
Public safety	\$	9
Police donation fund		
Public safety	\$	817
GLO grant fund		
General administration	\$	35,899
Developer Deposit fund		
General administration	\$	20,534

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of September 30, 2020, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Investment pools		
TexPool	\$ 1,602,439	0.10
TexStar	9,187,598	0.11
Lone Star	7,382,236	0.11
Certificates of deposit	1,042,566	0.67
<b>Total Fair Value</b>	<u>\$ 19,214,839</u>	
Portfolio weighted average maturity		0.10

*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 it. The City’s investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of year end, fair market values of pledged securities and FDIC coverage exceeded bank balances.

*Credit risk.* The City’s investment policy limits investments in public fund investment pools rated as to investment quality not less than ‘AAA’ or ‘AAA-m’, or at an equivalent rating by at least one nationally recognized rating service. As of September 30, 2020, the City’s investments in investment pools were rated ‘AAAm’ by Standard & Poor’s.

**TexPool**

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard &

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool pool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool 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 TexPool's liquidity.

**TexSTAR**

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The City has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR's liquidity.

**Lone Star**

Lone Star is a public funds investment pool organized under the authority of the Interlocal Cooperation Act of the Texas Government Code, Chapter 791, and the Public Funds Investment Act, Texas Government Code, Chapter 2256. Lone Star is sponsored by the Texas Association of School Boards. The Lone Star Board (the "Board") acts as trustee and is comprised of 11 members representing school districts that have adopted the investment agreement, including school board members, school administrators, and school business officials. The Board has entered into an agreement with First Public, LLC to act as administrator for Lone Star. Responsibilities of First Public include daily servicing of participants' accounts, negotiating contracts with investment advisors and other service providers, and performing related administrative services. Finally, Standard & Poor's rates Lone Star "AAAm". As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

**B. Receivables**

The following comprise receivable balances as of September 30, 2020:

	<u>General</u>	<u>Debt Service</u>	<u>Angleton Better Living</u>	<u>Nonmajor Governmental</u>	<u>Utility</u>	<u>Total</u>
Property taxes	\$ 157,508	\$ 26,587	\$ -	\$ -	\$ -	\$ 184,095
Other taxes	736,280	-	270,091	-	-	1,006,371
Intergovernmental	-	-	-	77,115	-	77,115
Accounts	304,705	-	-	3,104	1,490,782	1,798,591
Less allowance	(71,746)	(12,194)	-	-	(515,547)	(599,487)
<b>Totals</b>	<u>\$ 1,126,747</u>	<u>\$ 14,393</u>	<u>270,091</u>	<u>\$ 80,219</u>	<u>\$ 975,235</u>	<u>\$ 2,466,685</u>

**C. Capital Assets**

A summary of changes in capital assets for governmental activities for the fiscal year ended September 30, 2020 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,218,563	\$ 277,277	\$ -	\$ 1,495,840
Construction in progress	1,738,583	835,105	(2,046,477)	527,211
Total capital assets not being depreciated	<u>2,957,146</u>	<u>1,112,382</u>	<u>(2,046,477)</u>	<u>2,023,051</u>
Other capital assets:				
Buildings and improvements	12,395,860	-	-	12,395,860
Equipment	11,487,744	347,781	(169,944)	11,665,581
Infrastructure	23,973,703	3,850,336	-	27,824,039
Total other capital assets	<u>47,857,307</u>	<u>4,198,117</u>	<u>(169,944)</u>	<u>51,885,480</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,511,740)	(275,903)	-	(4,787,643)
Equipment	(8,959,896)	(345,062)	150,036	(9,154,922)
Infrastructure	(15,961,433)	(425,413)	-	(16,386,846)
Total accumulated depreciation	<u>(29,433,069)</u>	<u>(1,046,378)</u>	<u>150,036</u>	<u>(30,329,411)</u>
Other capital assets, net	<u>18,424,238</u>	<u>3,151,739</u>	<u>(19,908)</u>	<u>21,556,069</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 21,381,384</u>	<u>\$ 4,264,121</u>	<u>\$ (2,066,385)</u>	<u>23,579,120</u>
				Less associated debt (12,483,358)
				Plus unspent bond proceeds 6,234,528
				Plus deferred charge on refunding 37,047
				<u>Net Investment in Capital Assets \$ 17,367,337</u>

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Depreciation was charged to governmental functions as follows:

General administration	\$	520,913
Public safety		231,745
Community services		<u>293,720</u>
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$</b>	<b><u>1,046,378</u></b>

The following is a summary of changes in capital assets for business-type activities for the fiscal year ended September 30, 2020:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 367,922	\$ 2,092,217	\$ (367,922)	\$ 2,092,217
Total capital assets not being depreciated	<u>367,922</u>	<u>2,092,217</u>	<u>(367,922)</u>	<u>2,092,217</u>
Other capital assets:				
Buildings and other improvements	297,209	22,456	-	319,665
Equipment	2,572,709	107,396	-	2,680,105
Infrastructure	46,961,183	367,921	-	47,329,104
Total other capital assets	<u>49,831,101</u>	<u>497,773</u>	<u>-</u>	<u>50,328,874</u>
Less accumulated depreciation for:				
Buildings and other improvements	(264,460)	(4,025)	-	(268,485)
Equipment	(1,592,981)	(164,982)	-	(1,757,963)
Infrastructure	(28,413,278)	(848,961)	-	(29,262,239)
Total accumulated depreciation	<u>(30,270,719)</u>	<u>(1,017,968)</u>	<u>-</u>	<u>(31,288,687)</u>
Other capital assets, net	<u>19,560,382</u>	<u>(520,195)</u>	<u>-</u>	<u>19,040,187</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 19,928,304</u>	<u>\$ 1,572,022</u>	<u>\$ (367,922)</u>	<u>21,132,404</u>
			Less associated debt	(16,695,845)
			Plus unspent bond proceeds	5,890,404
			Plus deferred charge on refunding	<u>55,179</u>
			<b>Net Investment in Capital Assets</b>	<b><u>\$ 10,382,142</u></b>

Depreciation was charged to business-type functions as follows:

Water	\$	219,439
Sewer		<u>798,529</u>
<b>Total Business-Type Activities Depreciation Expense</b>	<b>\$</b>	<b><u>1,017,968</u></b>

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Item 13.

**D. Long-Term Debt**

The City issues general obligation bonds and certificates of obligation for the acquisition of assets and construction of major capital facilities. These debt issues have been used for both governmental and business-type activities. Each debt issue is serviced by a specific City fund.

General obligation debt pledges the full faith and credit of the City. The bonds and certificates of obligation are further supported by specific annual tax levies, which are legally restricted to servicing these debt issues. The collection and remittance of such levies are controlled and reported in the debt service fund. Some issues are also secured by a pledge of the City's utility fund net revenues and, in previous years, the utility fund was making annual transfers into the debt service fund to pay for a portion of the debt service. Beginning in fiscal year 2003, all long-term debt originating for the purpose of constructing proprietary fund assets is carried within and directly serviced by the utility fund. The following is a summary of changes in the City's total governmental long-term liabilities for the fiscal year ended September 30, 2020. In general, the City uses the debt service fund and general fund to liquidate governmental long-term liabilities.

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amounts Due Within One Year</b>
<b>Governmental Activities</b>					
General obligation refunding bonds	\$ 1,675,000	\$ -	\$ 325,000	\$ 1,350,000 *	\$ 210,000
Direct borrowings/private placement:					
Refunding bonds	797,498	-	228,773	568,725 *	228,773
Certificates of obligation	9,175,000	1,200,000	516,210	9,858,790 *	561,210
Capital leases	330,051	-	62,000	268,051 *	64,000
Plus deferred amounts:					
For premiums	418,594	50,297	31,099	437,792 *	
	12,396,143	1,250,297	1,163,082	12,483,358	1,063,983
<b>Other liabilities:</b>					
Net pension liability - TMRS	3,379,197	-	1,436,707	1,942,490	-
Net pension liability - TESRS	69,065	40,632	-	109,697	-
Total OPEB liability	243,349	71,883	-	315,232	-
Compensated absences	564,792	461,185	524,148	501,829	451,646
	4,256,403	573,700	1,960,855	2,869,248	451,646
<b>Total Governmental Activities</b>	<b>\$ 16,652,546</b>	<b>\$ 1,823,997</b>	<b>\$ 3,123,937</b>	<b>\$ 15,352,606</b>	<b>\$ 1,515,629</b>
			<b>Long-Term Debt Due In More Than One Year</b>	<b>\$ 13,836,977</b>	
			* Debt Associated With Capital Assets	<b>\$ 12,483,358</b>	

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Business-Type Activities</b>					
General obligation refunding bonds	\$ 1,755,000	\$ -	\$ 135,000	\$ 1,620,000 *	\$ 195,000
Direct borrowings/private placement:					
Refunding bonds	1,067,502	-	306,227	761,275 *	306,227
Certificates of obligation	2,525,000	-	330,000	2,195,000 *	275,000
Certificates of obligation	3,765,000	8,245,000	433,790	11,576,210 *	438,790
Plus deferred amounts:					
For premiums	235,503	345,580	37,723	543,360 *	-
	<u>9,348,005</u>	<u>8,590,580</u>	<u>1,242,740</u>	<u>16,695,845</u>	<u>1,215,017</u>
Other liabilities:					
Net pension liability	1,183,671	-	281,093	902,578	-
Total OPEB liability	43,056	14,063	-	57,119	-
Compensated absences	140,175	128,591	146,181	122,585	110,327
	<u>1,366,902</u>	<u>142,654</u>	<u>427,274</u>	<u>1,082,282</u>	<u>110,327</u>
<b>Total Business-Type Activities</b>	<u>\$ 10,714,907</u>	<u>\$ 8,733,234</u>	<u>\$ 1,670,014</u>	<u>\$ 17,778,127</u>	<u>\$ 1,325,344</u>
			<b>Long-Term Debt Due In More Than One Year</b>	<u>\$ 16,452,783</u>	
			<b>* Debt Associated With Capital Assets</b>	<u>\$ 16,695,845</u>	

In November 2019, the City issued Combination Tax and Revenue Certificates of Obligation, Series 2019 (the "Certificates") in the amount of \$9,445,000. Proceeds from the sale of the Certificates will be used for all or any part of the costs associated with the (i) construction, acquisition, renovation, and equipment of improvement to the City water and sewer system; (ii) purchase of a new fire truck; and (iii) the cost of professional services incurred in connection therewith. The Certificates will mature on February 15, 2039. The Certificates bear an interest rate ranging between 2.00% and 4.00%.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

Description	Interest Rates	Balance
<b><u>Governmental Activities</u></b>		
<b>General Obligation Refunding Bonds</b>		
Series 2013	1.75%	\$ 568,725
Series 2016	2.00-4.00%	1,350,000
		<u>1,918,725</u>
<b>Certificates of Obligation</b>		
Series 2018	3.00-4.00%	8,695,000
Series 2019	2.00-4.00%	1,163,790
		<u>9,858,790</u>
<b>Capital Leases</b>		
Fire truck	3.25%	268,051
		<u>268,051</u>
	<b>Total Governmental Activities Long-Term Debt</b>	<b>\$ 12,045,566</b>
<b><u>Business-Type Activities</u></b>		
<b>General Obligation Refunding Bonds</b>		
Series 2013	1.75%	\$ 761,275
Series 2016	2.00-4.00%	1,620,000
		<u>2,381,275</u>
<b>Certificates of Obligation</b>		
Water and sewer, series 2013	2.28%	2,195,000
Water and sewer, series 2015	3.00-4.00%	3,580,000
Secries 2019	2.00-4.00%	7,996,210
		<u>13,771,210</u>
	<b>Total Business-Type Activities Long-Term Debt</b>	<b>\$ 16,152,485</b>

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The annual requirements to amortize debt issues outstanding at year end were as follows:

Year Ending Sep 30	Governmental Activities					
	General Obligation Refunding Bonds		Certificates of Obligation		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 210,000	\$ 39,950	\$ 561,210	\$ 307,725	\$ 64,000	\$ 8,240
2022	170,000	36,150	517,480	288,776	65,500	6,144
2023	185,000	31,675	515,246	268,121	68,000	3,991
2024	250,000	25,150	565,103	246,824	70,551	2,382
2025	220,000	17,000	535,185	227,961	-	-
2026-2030	315,000	12,100	2,742,875	894,626	-	-
2031-2035	-	-	2,744,555	479,923	-	-
2036-2039	-	-	1,677,136	83,012	-	-
<b>Total</b>	<b>\$ 1,350,000</b>	<b>\$ 162,025</b>	<b>\$ 9,858,790</b>	<b>\$ 2,796,968</b>	<b>\$ 268,051</b>	<b>\$ 20,757</b>

Governmental Activities - Direct Borrowings/Private Placement		
Year Ending Sep 30	General Obligation Refunding Bonds	
	Principal	Interest
	2021	\$ 228,773
2022	179,597	5,949
2023	160,355	2,806
<b>Total</b>	<b>\$ 568,725</b>	<b>\$ 18,708</b>

Business-Type Activities				
Year Ending Sep 30	General Obligation Refunding Bonds		Certificates of Obligation	
	Principal	Interest	Principal	Interest
	2021	\$ 195,000	\$ 46,100	\$ 438,790
2022	325,000	40,900	452,520	307,510
2023	390,000	31,800	304,754	294,340
2024	245,000	22,275	519,897	280,977
2025	235,000	13,900	559,815	264,315
2026-2030	230,000	4,600	3,472,125	1,023,472
2031-2035	-	-	3,855,445	479,597
2036-2039	-	-	1,972,864	94,970
<b>Total</b>	<b>\$ 1,620,000</b>	<b>\$ 159,575</b>	<b>\$ 11,576,210</b>	<b>\$ 3,068,592</b>

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

<b>Business-Type Activities - Direct Borrowings/Private Placement</b>				
<b>Year Ending Sep 30</b>	<b>General Obligation Refunding Bonds</b>		<b>Certificates of Obligation</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
	2021	\$ 306,227	\$ 13,322	\$ 275,000
2022	240,403	7,963	225,000	41,211
2023	214,645	3,756	200,000	36,366
2024	-	-	315,000	30,495
2025	-	-	310,000	23,370
2026-2030	-	-	870,000	29,184
<b>Total</b>	<b>\$ 761,275</b>	<b>\$ 25,041</b>	<b>\$ 2,195,000</b>	<b>\$ 207,537</b>

The City is not obligated in any manner for special assessment debt. Capital assets acquired under current capital lease obligations totaled \$2,402,992, less accumulated depreciation of \$1,918,804, net \$484,188.

**Federal Arbitrage**

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

**E. Interfund Transactions**

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

<b>Transfer In</b>	<b>Transfer Out</b>	<b>Amounts</b>
General	Nonmajor	\$ 112,073
General	Utility	119,751
General	Angleton Better Living	360,462
Debt service	Angleton Better Living	443,976
Debt service	Utility	32,904
Nonmajor	General	152,079
Nonmajor	Utility	74,620
Nonmajor	Angleton Better Living	908,601
		<b>\$ 2,204,466</b>

Transfers to the general fund were subsidies for administrative expenditures and reimbursements for capital lease payments. Other amounts transferred between funds related to amounts collected by the nonmajor governmental funds for various governmental expenditures. Transfer made to the debt service fund were to satisfy debt allocated to each of corresponding funds.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The composition of interfund balances as of year end is as follows:

Due To	Due From	Amount
General	Angleton Better Living	\$ 82,234

The amounts recorded as due to/from are considered to be a temporary loan and will be repaid during the following year.

**F. Fund Equity**

Funds restricted by enabling legislation are \$580,915 related to hotel/motel tax, child safety, and municipal court security and technology.

**G. Restricted Assets**

The balances of the restricted cash accounts in the general fund and enterprise fund recognized by the City were as follows:

<b>General Fund</b>		
Restricted for capital projects	\$	973,164
<b>Utility Fund</b>		
Restricted for capital projects		7,073,875
<b>Total</b>	<b>\$</b>	<b>8,047,039</b>

**IV. OTHER INFORMATION**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

**B. Contingent Liabilities**

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

COVID-19

The continued spread of the COVID-19 pandemic has given a rise in uncertainties that may have a significant negative impact on the operating activities and results of the City. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

TIRZ Due to Developer

The TIRZ Board approved a developer reimbursement audit in fiscal year 2012 for improvements made within the TIRZ. The Board approved a total due to developer in the amount of \$2,189,414 which consisted of \$1,758,250 in costs and accrued interest of \$431,164. Total payments to date have been made in the amount of \$371,933, leaving a balance due to the developer of \$1,817,481 as of September 30, 2020. Payments due to the developer are contingent upon future tax increments paid within the TIRZ.

**C. Pension Plans**

**1. Texas Municipal Retirement System**

Plan Description

The City participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by TMRS. TMRS is an agency created by the State 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. The TMRS Act places the general administration and management of TMRS with a six-member Board of Trustees (the “Board”). Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State. 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.com](http://www.tmr.com).

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-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member’s deposits and interest.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

	<u>2020</u>	<u>2019</u>
Employee deposit rate	6.00%	6.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100%	100%
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	71
Inactive employees entitled to, but not yet receiving, benefits	70
Active employees	129
<b>Total</b>	<u><u>270</u></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 12.35% and 12.21% in calendar years 2019 and 2020, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2020 were \$887,773 and were equal to the required contributions.

Net Pension Liability

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

Actuarial Assumptions

The TPL in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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 active members, 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 are used with a four-year set-forward for males and a three-year set-forward for females. In addition, a 3.5 percent and 3.0 percent 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 the annuity purchase rates 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 expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

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

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real</u>
Global Equities	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
<b>Total</b>	<u>100.0%</u>	

Discount Rate

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

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	\$ 967,612	\$ -	\$ 967,612
Interest	1,810,253	-	1,810,253
Change in current period benefits	-	-	-
Difference between expected and actual experience	56,625	-	56,625
Changes of assumptions	121,586	-	121,586
Contributions - employer	-	822,437	(822,437)
Contributions - employee	-	399,564	(399,564)
Net investment income	-	3,472,078	(3,472,078)
Benefit payments, including refunds of employee contributions	(1,363,110)	(1,363,110)	-
Administrative expense	-	(19,614)	19,614
Other changes	-	(589)	589
<b>Net Changes</b>	<b>1,592,966</b>	<b>3,310,766</b>	<b>(1,717,800)</b>
Balance at December 31, 2018	27,016,305	22,453,437	4,562,868
<b>Balance at December 31, 2019</b>	<b>\$ 28,609,271</b>	<b>\$ 25,764,203</b>	<b>\$ 2,845,068</b>

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the City, calculated using the discount rate of 6.75%, as well as what the City's NPL/(A) would be if it were calculated using a discount rate that is 1% lower (5.75%) or 1% higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's Net Pension Liability/(Asset)	\$ 6,821,134	\$ 2,845,068	\$ (402,909)

Pension Plan Fiduciary Net Position

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

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

For the fiscal year ended September 30, 2020, the City recognized pension expense of \$791,703.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 43,238	\$ 255,989
Changes in actuarial assumptions	92,842	-
Net difference between projected and actual investment earnings	-	787,016
Contributions subsequent to the measurement date	657,103	-
<b>Total</b>	<b>\$ 793,183</b>	<b>\$ 1,043,005</b>

\$657,103 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 NPL for the fiscal year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended September 30</b>	<b>Pension Expense</b>
2021	\$ (325,167)
2022	(284,053)
2023	83,903
2024	(381,608)
2025	-
Thereafter	-
<b>Total</b>	<b>\$ (906,925)</b>

## 2. Texas Emergency Services Retirement System

### Plan Description

The City participates in a cost-sharing multiple employer pension plan that has a special funding situation. The plan is administered by the TESRS and established and administered by the State to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. At August 31, 2019, there were 237 contributing fire and/or emergency services department members participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a member department.

On August 31, 2019, the pension system membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	3,649
Terminated Members Entitled to Benefits but Not Yet Receiving Them	1,842
Active Participants (Vested and Nonvested)	3,702

### Pension Plan Fiduciary Net Position

Detailed information about the TESRS's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. TESRS issues a publicly available Annual Financial Report, which includes financial statements, notes, and Required Supplementary Information, and can be obtained at

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

www.tesrs.org. The separately issued actuarial valuations that may be of interest are also available at the same link.

Benefits Provided

Senate Bill 411, 65th Legislature, Regular Session (1977), created TESRS and established the applicable benefit provisions. The 79th Legislature, Regular Session (2005), re-codified the provisions and gave the TESRS Board of Trustees (the “Board”) authority to establish vesting requirements, contribution levels, benefit formulas, and eligibility requirements by Board rule. The benefit provisions include retirement benefits, as well as death and disability benefits. Members are 50% vested after the tenth year of service, with the vesting percentage increasing 10% for each of the next five years of service so that a member becomes 100% vested with 15 years of service.

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percentage multiplied by six times the governing body’s average monthly contribution over the member’s years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2% compounded annually. There is no provision for automatic postretirement benefit increases.

On and off-duty death benefits and on-duty disability benefits are dependent on whether or not the member was engaged in the performance of duties at the time of death or disability. Death benefits include a lump sum amount or continuing monthly payments to a member’s surviving spouse and dependent children.

Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of TESRS, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is \$36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the TESRS contribution that directly impacts future retiree annuities.

The State is required to contribute an amount necessary to make TESRS “actuarially sound” each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

The Board rule defining contributions was amended effective July 27, 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the State are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percentage of the Part One portion (not to exceed 15%), is to be actuarially adjusted near the end of each even-numbered calendar year based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2016, the Part Two contributions were established by the Board to be 2%, of the Part One contributions beginning September 1, 2017. Based on the August 31, 2018 actuarial valuation, the part Two contributions are not required for an adequate contribution arrangement.

Additional contributions may be made by governing bodies within two years of joining TESRS to grant up to 15 years of credit for service per member. Prior service purchased must have occurred before the department began participation in TESRS.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

A small subset of participating departments has a different contribution arrangement that is being phased out over time. In this arrangement, contributions made in addition to the monthly contributions for active members are made by local governing bodies on a pay-as-you-go basis for members who were pensioners when their respective departments merged into TESRS. There is no actuarial impact associated with this arrangement as the pay-as-you-go contributions made by these governing bodies are always equal to benefit payments paid by TESRS.

Contributions

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by Board rule, and there is no maximum contribution rate. For the fiscal year ending August 31, 2019, total contributions (dues, prior service, and interest on prior service financing) of \$17,337 were paid by the City. The State appropriated \$1,329,224 for the fiscal year ending August 31, 2019 to TESRS as a whole.

Actuarial Assumptions

The TPL in the August 31, 2019 actuarial valuation, rolled forward to August 31, 2019, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	8/31/2019
Actuarial Cost Method	Entry age
Amortization Method	Level dollar, open
Amortization Period	30 years
Asset Valuation Method	Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value
Actuarial Assumptions:	
Investment Rate of Return*	7.75%
Projected Salary Increases	N/A
*Includes Inflation at	3.00%
Cost of Living Adjustments	None

Mortality rates were based on the RP-2000 Combined Healthy Lives Mortality Tables for males and for females projected to 2024 by scale AA. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future net real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These components 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 (currently 5.01%) and by adding expected inflation (3.00%). In addition, the final 7.75% assumption reflected a reduction of 0.26% for adverse deviation.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The target allocation and expected arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Expected Net Real Rate of Return</u>
Equities		
Large cap domestic	32%	5.81%
Small cap domestic	15%	5.92%
Developed international	15%	6.21%
Emerging markets	5%	7.18%
Master limited partnership	5%	7.61%
Real estate	5%	4.46%
Fixed income	23%	1.61%
Cash	0%	0.00%
<b>Total</b>	<b>100%</b>	
Weighted average		5.01%

Discount Rate

The discount rate used to measure the TPL was 7.75%. No projection of cash flows was used to determine the discount rate because the August 31, 2018 actuarial valuation showed that expected contributions would pay the normal cost and amortize the unfunded actuarial accrued liability (UAAL) in 30 years using the conservative level dollar amortization method. Because of the 30-year amortization period with the conservative amortization method and with a lower value of assets, the pension plan's fiduciary net position is expected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Discount Rate Sensitivity Analysis

The following presents the NPL of the City, calculated using the discount rate of 7.75%, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate:

	<u>1% Decrease in Discount Rate (6.75%)</u>	<u>Discount Rate (7.75%)</u>	<u>1% Increase in Discount Rate (8.75%)</u>
City's proportionate share of the net pension liability	\$ 194,970	\$ 109,697	\$ 52,617

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

At August 31, 2019, the City reported a liability of \$109,697 for its proportionate share of TESRS's NPL. The amount recognized by the City as its proportionate share of the NPL, the related State support, and the total portion of the NPL that was associated with the City were as follows:

City's proportionate share of the collective net pension liability	\$ 109,697
State's proportionate share that is associated with the City*	<u>32,539</u>
<b>Total</b>	<b>\$ 142,236</b>

\*Calculated using the City's proportionate share of contributions multiplied by the State's share of the collective net pension liability.

The TPL used to calculate the NPL was determined by an actuarial valuation as of August 31, 2018, rolled forward to a measurement date of August 31, 2019. GASB Statement No. 68 *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No.27* (GASB 68) requires the NPL to be measured as of a date no earlier than the end of the employer's prior fiscal year. TESRS did not roll forward (nor did they provide the necessary information for the participants to roll forward) the NPL to be measured as of a date no earlier than the end of the City's prior fiscal year. While the City acknowledges that the measurement date does not fall within this 12-month period, the City elected to honor the conservatism principle and report a NPL measured as of August 31, 2019. The City used the assumption that any differences in the NPL measured as of August 31, 2019 versus September 30, 2020 would be immaterial. The employer's proportion of the NPL was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2018 through August 31, 2019.

At August 31, 2019, the City's proportion of the collective NPL was 0.387%, which was an increase 0.068% of from its proportion measured as of August 31, 2018.

There were no changes of assumptions or other inputs that affected measurement of the TPL during the measurement period.

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

For the year ended September 30, 2020, the City recognized pension expense of \$25,994. The City recognized on-behalf revenues of \$5,144 calculated by taking the State's total contributions to TESRS multiplied by the City's proportionate share.

At September 30, 2020, the City reported its proportionate share of the TESRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between projected and actual investment earnings	\$ 14,126	\$ -
Difference between expected and actual economic experience	-	133
Contributions paid to TESRS subsequent to the measurement date	<u>31,318</u>	<u>-</u>
<b>Total</b>	<b>\$ 45,444</b>	<b>\$ 133</b>

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The net amounts of the City's balances of deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended September 30</b>	<b>Pension Expense</b>
2021	\$ 2,978
2022	1,562
2023	3,472
2024	5,981
<b>Total</b>	<b>\$ 13,993</b>

**D. Other Postemployment Benefits**

**TMRS - Supplemental Death Benefit**

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the SDBF. This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, (*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*) (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TMRS Act requires the PTF to allocate a 5% interest credit from investment income to the SDBF on an annual basis each December 31 based on the mean balance in the SDBF during the year.

Benefits

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 OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Participation in the SDBF as of December 31, 2019 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	50
Inactive employees entitled to, but not yet receiving, benefits	18
Active employees	129
<b>Total</b>	<b>197</b>

Total OPEB Liability

The City's total OPEB liability of \$372,351 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	2.75%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables 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 will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

\*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Changes in the Total OPEB Liability

		<b>Total OPEB Liability</b>
Changes for the year:		
Service cost	\$	15,983
Interest		10,873
Changes of benefit terms		-
Difference between expected and actual experience		(2,124)
Changes of assumptions		63,878
Benefit payments*		(2,664)
	<b>Net Changes</b>	<b>85,946</b>
Balance at December 31, 2018		286,405
	<b>Balance at December 31, 2019</b>	<b>\$ 372,351</b>

\* Benefit payments are treated as being equal to the employer's yearly contribution for retirees due to the SDBF being considered an unfunded OPEB plan under GASB 75.

The discount rate decreased from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019. There were no other changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease (1.75%)</b>	<b>Discount Rate (2.75%)</b>	<b>1% Increase (3.75%)</b>
City's total OPEB liability	\$ 454,759	\$ 372,351	\$ 309,301

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

For the year ended September 30, 2020, the City recognized OPEB expense of \$35,789. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<b>Outflows of Resources</b>	<b>Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 10,584
Changes in actuarial assumptions	63,474	13,482
Contributions subsequent to the measurement date	2,153	-
<b>Total</b>	<b>\$ 65,627</b>	<b>\$ 24,066</b>

\$2,153 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 fiscal year ending September 30, 2021.

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Fiscal Year Ended September 30</b>	<b>OPEB Expense</b>
2021	\$ 8,933
2022	8,933
2023	7,583
2024	6,855
2025	7,104
Thereafter	-
<b>Total</b>	<b>\$ 39,408</b>

**E. Deferred Compensation Plan**

The City offers its employees a deferred compensation plan (the “Plan”) created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Plan’s trust arrangements are established to protect deferred compensation amounts of employees under the Plan from any other use than intended under the Plan (eventual payment to employees deferring the compensation) in accordance with federal tax laws. Amounts of compensation deferred by employees under Plan provisions are disbursed monthly by the City to a third-party administrator. The third-party administrator handles all funds in the Plan and makes investment decisions and disburses funds to employees in accordance with Plan provisions.

**F. Chapter 380 Economic Development Agreements/Tax Abatements**

Chapter 380, *Miscellaneous Provisions Relating to Municipal Planning and Development*, of the Texas Local Government Code provides the authority to the governing body of a municipality to establish and provide for the administration of one or more programs, including programs to promote state or local economic development and to stimulate business and commercial activity in the municipality.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

FL Tucker LTD 380 Agreement

On August 28, 2018, City Council approved an agreement (the “Agreement”) with FL Tucker LTD (the “Business”) who purchased the property. The City agreed to the following;

- Provide a 3-year refund equal to 60% of property taxes imposed by the City paid each year on the difference between the developed value and the current value. Refunds of the taxes on the increased value would begin with the tax year 2020 with the first refund being paid in 2021.
- To only charge an impact fee of \$13,269 for a 9,000 square foot office/showroom and 8,000 square foot shop/service bay. However, if it is determined at the time building plans are submitted that the impact in City utility facilities is greater than the original data submitted, then the Business would pay an additional impact fee as determined by the County Road 220 (CR) Development Impact Fee Study.

The Business agreed to the following:

- Must submit a site plan to the City prior to starting construction.
- Within 36 months after the Agreement was executed on August 28, 2018, the Business must have all improvements set out in the site plan constructed.
- The Business shall submit building plans to the City.
- In exchange for the tax incentive, the Business will make sure the entrance of the building is located on the property facing CR 220, gravel surface is only allowed for the storage yard, and the facility will include approximately a 4-foot to 5-foot wrought fence running the length of frontage road except for two gate entrances to the property which will have a rolling wrought iron gate. The other three sides of the property will have a standard 6-foot galvanized chain link fence with razor barbed wire for security.

No taxes were refunded during fiscal year 2020.

DEES PROPERTIES, LLC 380 Agreement

On October 8, 2019, City Council approved a community development program agreement (the “Agreement”) with Dees Properties LLC (the “Business”) for the restoration and preservation of the Bowman Building located at 116 N. Velasco, TX 77515 (the “Building”). The City agreed to the following:

- Provide a 5-year refund equal to 50% of the property and sales taxes or until the property and sales taxes rebate imposed and received by the City reaches a combined total of \$300,000, whichever comes first.
- This Agreement shall remain in effect until the expiration of the 5-year period and may be extended for an additional period on terms mutually accepted by both parties.
- In the event this Agreement is terminated, or Building is sold by Company to another party other than City, before the fifth (5th) anniversary of the signing of this agreement, Company shall repay the total amount of the grant received up to the date of sale or termination.

The Business agreed to the following:

- Revitalize the Bowman Building.
- Add taxable improvements to the real property.
- Create employment opportunities.

No taxes were refunded during fiscal year 2020.

**CITY OF ANGLETON, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**G. Subsequent Event**

In November 2020, the City issued Combination Tax and Revenue Certificates of Obligation, Series 2020 (the "Certificates") in the amount of \$2,925,000. Proceeds from the sale of the Certificates will be used for all or any part of the costs associated with the construction, acquisition, renovation and equipment of improvements to (i) the Lakeside Park project and any/all other City parks, (ii) the Municipal Pool, (iii) the B.G. Peck Soccer Complex, and (iv) the Angleton Recreation Center within the City, and the cost of professional services incurred in connection therewith.

***REQUIRED SUPPLEMENTARY INFORMATION***

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND (Page 1 of 2)**  
**For the Year Ended September 30, 2020**

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 6,195,978	\$ 6,240,279	\$ 6,233,993	\$ (6,286)
Franchise fees and local taxes	700,800	700,800	628,500	(72,300)
Sales taxes	3,207,865	3,360,965	3,360,918	(47)
Industrial district agreement	123,063	123,063	117,302	(5,761)
Permits, licenses, and fees	279,800	386,673	379,284	(7,389)
Fines and forfeitures	739,661	740,411	479,471	(260,940)
Charges for services	2,082,400	2,123,435	2,119,017	(4,418)
Intergovernmental	36,450	36,450	1,163,166	1,126,716
Investment revenue	48,810	48,810	31,268	(17,542)
Miscellaneous revenue	415,708	55,198	115,830	60,632
<b>Total Revenues</b>	<b>13,830,535</b>	<b>13,816,084</b>	<b>14,628,749</b>	<b>812,665</b>
<b>Expenditures</b>				
General administration				
Administrative	1,489,967	1,788,653	1,756,219	32,434
Buildings	301,450	301,124	262,065	39,059
Total general administration	1,791,417	2,089,777	2,018,284	71,493
Financial administration				
Tax collection	48,000	48,000	47,251	749
Finance and accounting	289,325	420,673	418,785	1,888
Total financial administration	337,325	468,673	466,036	2,637
Public safety				
Municipal court	510,308	468,725	468,302	423
Police department	5,142,049	5,046,640	5,059,170	(12,530) *
Animal control	258,789	229,008	228,400	608
Fire department	677,845	706,505	673,919	32,586
Emergency management	93,472	32,681	32,516	165
Code enforcement	560,754	539,818	503,117	36,701
Total public safety	7,243,217	7,023,377	6,965,424	57,953
Community services				
Information technology	497,239	402,698	343,736	58,962
Parks and recreation	1,271,430	1,300,110	1,288,416	11,694
Public work	1,086,151	1,146,654	1,142,415	4,239
Sanitation	1,889,016	1,872,816	1,875,744	(2,928) *
Total community services	4,743,836	4,722,278	4,650,311	71,967

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND (Page 2 of 2)**  
**For the Year Ended September 30, 2020**

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive Negative (Negative)
<b><u>Expenditures (continued)</u></b>				
Economic development	\$ 175,309	\$ 158,080	\$ 100,496	\$ 57,584
Capital outlay	-	254,095	254,095	-
Debt service				
Principal	59,500	62,000	62,000	-
Interest expense	12,214	10,274	10,272	2
Issuance costs	-	23,038	23,038	-
Total debt service	<u>71,714</u>	<u>72,274</u>	<u>95,310</u>	<u>2</u>
<b>Total Expenditures</b>	<u>14,362,818</u>	<u>14,788,554</u>	<u>14,549,956</u>	<u>261,636</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(532,283)</u>	<u>(972,470)</u>	<u>78,793</u>	<u>1,074,301</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Bonds issued	-	1,200,000	1,200,000	-
Bond premium	-	50,297	50,297	-
Transfers in	890,578	629,509	592,286	(37,223)
Transfers (out)	(92,972)	(13,562)	(152,079)	(138,517) *
Sale of capital assets	-	14,451	14,451	-
<b>Total Other Financing Sources</b>	<u>797,606</u>	<u>1,880,695</u>	<u>1,704,955</u>	<u>(175,740)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 265,323</u>	<u>\$ 908,225</u>	1,783,748	<u>\$ 898,561</u>
Beginning fund balance			<u>4,325,606</u>	
<b>Ending Fund Balance</b>			<u>\$ 6,109,354</u>	

## Notes to Required Supplementary Information:

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



**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ANGLETON BETTER LIVING FUND**  
**For the Year Ended September 30, 2020**

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>Revenues</u></b>				
Sales taxes	\$ 1,603,931	\$ 1,680,459	\$ 1,680,459	\$ -
Investment revenue	3,501	3,781	3,780	(1)
<b>Total Revenues</b>	<u>1,607,432</u>	<u>1,684,240</u>	<u>1,684,239</u>	<u>(1)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
General administration	26,393	301,201	290,729	10,472
<b>Total Expenditures</b>	<u>26,393</u>	<u>301,201</u>	<u>290,729</u>	<u>10,472</u>
<b>Excess of Revenue Over Expenditures</b>	<u>1,581,039</u>	<u>1,383,039</u>	<u>1,393,510</u>	<u>10,471</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfer in	50,000	330,000	-	(330,000)
Transfer (out)	(1,631,039)	(1,713,039)	(1,713,039)	-
<b>Total Other Financing (Uses)</b>	<u>(1,581,039)</u>	<u>(1,383,039)</u>	<u>(1,713,039)</u>	<u>(330,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(319,529)</u>	<u>\$ (319,529)</u>
Beginning fund balance			<u>1,207,551</u>	
<b>Ending Fund Balance</b>			<u>\$ 888,022</u>	

Notes to Required Supplementary Information:

# CITY OF ANGLETON, TEXAS

## SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)

For the Year Ended September 30, 2020

	Measurement Year*			
	2019	2018	2017	2016
<b>Total Pension Liability</b>				
Service cost	\$ 967,612	\$ 875,925	\$ 842,374	\$ 785,512
Interest (on the total pension liability)	1,810,253	1,741,013	1,651,811	1,584,707
Changes of benefit terms	-	-	(42,824)	-
Difference between expected and actual experience	56,625	(372,360)	(85,751)	(252,182)
Changes of assumptions	121,586	-	-	-
Benefit payments, including refunds of employee contributions	(1,363,110)	(1,166,182)	(1,041,573)	(1,177,455)
<b>Net Change in Total Pension Liability</b>	<u>1,592,966</u>	<u>1,078,396</u>	<u>1,324,217</u>	<u>940,582</u>
Beginning total pension liability	<u>27,016,305</u>	<u>25,937,909</u>	<u>24,613,692</u>	<u>23,673,110</u>
<b>Ending Total Pension Liability</b>	<u><u>\$ 28,609,271</u></u>	<u><u>\$ 27,016,305</u></u>	<u><u>\$ 25,937,909</u></u>	<u><u>\$ 24,613,692</u></u>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 822,437	\$ 754,235	\$ 729,850	\$ 687,899
Contributions - employee	399,564	361,455	368,923	346,549
Net investment income	3,472,078	(695,480)	2,820,968	1,298,516
Benefit payments, including refunds of employee contributions	(1,363,110)	(1,166,182)	(1,041,573)	(1,177,455)
Administrative expense	(19,614)	(13,439)	(14,617)	(14,663)
Other	(589)	(702)	(742)	(790)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>3,310,766</u>	<u>(760,113)</u>	<u>2,862,809</u>	<u>1,140,056</u>
Beginning plan fiduciary net position	<u>22,453,437</u>	<u>23,213,550</u>	<u>20,350,741</u>	<u>19,210,685</u>
<b>Ending Plan Fiduciary Net Position</b>	<u><u>\$ 25,764,203</u></u>	<u><u>\$ 22,453,437</u></u>	<u><u>\$ 23,213,550</u></u>	<u><u>\$ 20,350,741</u></u>
<b>Net Pension Liability</b>	<u><u>\$ 2,845,068</u></u>	<u><u>\$ 4,562,868</u></u>	<u><u>\$ 2,724,359</u></u>	<u><u>\$ 4,262,951</u></u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	90.06%	83.11%	89.50%	82.68%
<b>Covered Payroll</b>	\$ 6,659,408	\$ 6,024,244	\$ 6,148,715	\$ 5,775,821
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	42.72%	75.74%	44.31%	73.81%

\*Only six years of information is currently available.

The City will build this schedule over the next four-year period.

<b>Measurement Year*</b>	
<b>2015</b>	<b>2014</b>
\$ 791,844	\$ 698,595
1,562,646	1,507,813
-	-
(165,121)	(436,428)
137,392	-
(1,163,080)	(903,465)
<u>1,163,981</u>	<u>866,515</u>
<u>22,509,129</u>	<u>21,642,614</u>
<u><u>\$ 23,673,110</u></u>	<u><u>\$ 22,509,129</u></u>
\$ 730,615	\$ 660,722
353,239	323,355
28,450	1,039,581
(1,163,080)	(903,465)
(17,328)	(10,853)
(856)	(892)
<u>68,960</u>	<u>1,108,448</u>
<u>19,279,645</u>	<u>18,171,197</u>
<u><u>\$ 19,210,685</u></u>	<u><u>\$ 19,279,645</u></u>
<u><u>\$ 4,462,425</u></u>	<u><u>\$ 3,229,484</u></u>
81.15%	85.65%
\$ 5887320	\$ 5,389,248
75.80%	59.92%

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF THE CITY'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM (TESRS)**  
**For the Year Ended September 30, 2020**

	Measurement Year*			
	2019	2018	2017	2016
City's proportion of the net pension liability	0.387%	0.319%	0.354%	0.413%
City's proportionate share of the net pension liability	\$ 109,697	\$ 69,065	\$ 84,966	\$ 120,165
State's proportionate share of the net pension liability	32,539	19,168	27,824	41,542
<b>Total</b>	<b>\$ 142,236</b>	<b>\$ 88,233</b>	<b>\$ 112,790</b>	<b>\$ 161,707</b>
Number of Active Members**	27	37	40	32
City's net pension liability per active member	\$ 4,063	\$ 1,846	\$ 2,102	\$ 3,815
Plan fiduciary net position as a percentage of the total pension liability	80.2%	84.3%	81.4%	76.3%

\*Only six years of information is currently available. The City will build this schedule over the next four-year period.

\*\*There is no compensation for active members. Number of active members is used instead.

**Notes to Required Supplementary Information:**

*Changes in benefit terms*

There were no changes of benefit terms that affected measurement of the total pension liability (TPL) during the measurement period.

*Changes in assumptions*

There were no changes of assumptions or other inputs that affected measurement of the TPL during the measurement period.

<b>Measurement Year *</b>	
<b>2015</b>	<b>2014</b>
0.428%	0.452%
\$ 114,150	\$ 82,146
39,568	27,613
<u>\$ 153,718</u>	<u>\$ 109,759</u>
34	34
\$ 3,391	\$ 2,416
76.9%	83.5%

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)**  
**For the Year Ended September 30, 2020**

	Fiscal Year*			
	2020	2019	2018	2017
Actuarially determined contribution	\$ 887,773	\$ 808,099	\$ 735,614	\$ 727,148
Contributions in relation to the actuarially determined contribution	887,773	808,099	735,614	727,148
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 7,249,082	\$ 6,519,525	\$ 5,961,986	\$ 6,120,417
Contributions as a percentage of covered payroll	12.25%	12.40%	12.34%	11.88%

\*Only seven years of information are currently available. The City will build this schedule over the next three-year period.

**Notes to Required Supplementary Information:**

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
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 December 31, 2014-December 31, 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.

3. Other Information:

There were no benefit changes during this year.

<b>Fiscal Year *</b>		
<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 693,433	\$ 687,403	\$ 658,787
693,433	687,403	658,787
\$ -	\$ -	\$ -
\$ 5,754,427	\$ 5,554,619	\$ 5,389,248
12.05%	12.38%	12.22%

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM (TESRS)**  
**For the Year Ended September 30, 2020**

	Fiscal Year*			
	2020	2019	2018	2017
Contractually required contribution	\$ 31,318	\$ 24,996	\$ 22,453	\$ 24,255
Contributions in relation to the contractually required	<u>31,318</u>	<u>24,996</u>	<u>22,453</u>	<u>24,255</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Number of active members**	26	42	37	40
Contributions per active member	\$ 1,205	\$ 595	\$ 607	\$ 606

\*Only seven years of information is currently available. The City will build this schedule over the next three-year period.

\*\*There is no compensation for active members. Number of active members is used instead.

<b>Fiscal Year *</b>		
<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 18,900	\$ 20,200	\$ 20,580
<u>18,900</u>	<u>20,200</u>	<u>20,580</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
36	34	34
\$ 525	\$ 594	\$ 605



# CITY OF ANGLETON, TEXAS

## SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)

For the Year Ended September 30, 2020

	Measurement Year*		
	2019	2018	2017
<b>Total OPEB Liability</b>			
Service cost	\$ 15,983	\$ 16,265	\$ 14,142
Interest (on the total OPEB liability)	10,873	10,069	9,793
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(2,124)	(13,650)	-
Change of assumptions	63,878	(20,830)	22,154
Benefit payments**	(2,664)	(3,012)	(3,074)
<b>Net Change in Total OPEB Liability</b>	<u>85,946</u>	<u>(11,158)</u>	<u>44,015</u>
Beginning total OPEB liability	<u>286,405</u>	<u>297,563</u>	<u>253,548</u>
<b>Ending Total OPEB Liability</b>	<u><u>372,351</u></u>	<u><u>\$ 286,405</u></u>	<u><u>\$ 297,563</u></u>
<b>Covered Payroll</b>	<u>6,659,408</u>	<u>\$ 6,024,244</u>	<u>\$ 6,148,715</u>
<b>Total OPEB Liability as a Percentage of Covered Payroll</b>	5.59%	4.75%	4.84%

\* Only three years of information is currently available. The City will build this schedule over the next seven-year period.

\*\* 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.

### Notes to Required Supplementary Information:

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
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	2.75%

Administrative expenses All administrative expenses are paid through the Pension Trust Fund and accounted for under reporting requirements under GASB 68.

Mortality - service retirees 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

Mortality - disabled retirees 2019 Municipal Retirees of Texas Mortality Tables 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 will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Other Information:

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

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

Change of assumptions is the annual change in the municipal bond index rate.

There were no benefit changes during the year.



***COMBINING STATEMENTS  
AND SCHEDULES***



## *NONMAJOR GOVERNMENTAL FUNDS*

### Special Revenue Funds

**Hotel/Motel Fund** - Hotel tax revenue from local hotels.

**Child Safety Fund** - Collection and disbursement of money used for child safety programs.

**Municipal Court Technology Fund** - Collection and disbursement of money used for court technology.

**Municipal Court Building Security Fund** - Collection and disbursement of money used for court security.

**FEMA Assistance Fund** - Fund designated for costs related to Hurricane Harvey.

**Drug Confiscation Fund** - Police seizure and buy account.

**Keep Angleton Beautiful Fund** - Fund designated to receive donations to clean up and landscape across the City.

**Angleton Act Center Fund** - Designated for the revenues and expenditures for the recreation center.

**TIRZ #1 Fund** - Designated to separate property tax funds that will be utilized for certain infrastructure costs.

**OBJ Police Grant Fund** - Office of Byrne Memorial Justice assistance program grant designated for body worn cameras.

**Police Donation Fund** - Money donated to the police department for special purposes.

**Fire Department ESD Fund** - To account for the contract with the County fire department.

**A/C Donations Fund** - Fund designated to receive donations for the activity center.

**Police Communication Grant Fund** - For radios used for the police department.

**Livable Center Study Fund** - For the feasibility study for the livable center.

**Developer Deposit Fund** - To account for the developers deposit and capital projects activities.

**IDM Incentive Fund** - To account for the equipment used for police department.

**GLO Grant Fund** - To account the revenue and expenses for General Land Office grant.

### Capital Project Funds

**Local Park Grant Fund** - Capital improvements for Local Park Grant.

**City-Wide Capital Projects Fund** - Capital improvements for the City.

**CITY OF ANGLETON, TEXAS**  
**COMBINING BALANCE SHEET (Page 1 of 3)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
September 30, 2020

	<u>Special Revenue Funds</u>			
	<u>Hotel/Motel</u>	<u>Child Safety</u>	<u>Municipal Court Technology</u>	<u>Municipal Court Building Security</u>
<b><u>Assets</u></b>				
Current assets:				
Cash and cash equivalents	\$ 512,984	\$ 4,338	\$ 108	\$ 23,839
Receivables, net	46,533	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<b>\$ 559,517</b>	<b>\$ 4,338</b>	<b>\$ 108</b>	<b>\$ 23,839</b>
<b><u>Liabilities and Fund Balances</u></b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 6,887	\$ -	\$ -	\$ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<b>6,887</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:				
Restricted for:				
Economic development	552,630	-	-	-
Special projects	-	4,338	108	23,839
Capital projects	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Fund Balances</b>	<b>552,630</b>	<b>4,338</b>	<b>108</b>	<b>23,839</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 559,517</b>	<b>\$ 4,338</b>	<b>\$ 108</b>	<b>\$ 23,839</b>

**Special Revenue Funds**

<b>FEMA Grant</b>	<b>Drug Confiscation</b>	<b>Keep Angleton Beautiful</b>	<b>Angleton Act Center</b>	<b>TIRZ #1</b>	<b>OBJ Police Grant</b>
\$ 962	\$ 36,315	\$ 66,565	\$ 317,837	\$ 33,881	\$ -
-	-	3,104	254	-	30,328
<u>\$ 962</u>	<u>\$ 36,315</u>	<u>\$ 69,669</u>	<u>\$ 318,091</u>	<u>\$ 33,881</u>	<u>\$ 30,328</u>
\$ 962	\$ 8,097	\$ 1,250	\$ 50,534	\$ 33,766	\$ 1,596
962	8,097	1,250	50,534	33,766	1,596
-	-	-	267,557	-	-
-	28,218	68,419	-	115	28,732
-	-	-	-	-	-
-	28,218	68,419	267,557	115	28,732
<u>\$ 962</u>	<u>\$ 36,315</u>	<u>\$ 69,669</u>	<u>\$ 318,091</u>	<u>\$ 33,881</u>	<u>\$ 30,328</u>

**CITY OF ANGLETON, TEXAS**  
**COMBINING BALANCE SHEET (Page 2 of 3)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2020**

	Special Revenue Funds			
	Police Donation	Fire Dept. ESD	A/C Donations	Police Communication Grant
<b><u>Assets</u></b>				
Current assets:				
Cash and cash equivalents	\$ 29,269	\$ 167,140	\$ 7,887	\$ -
Receivables, net	-	-	-	-
<b>Total Assets</b>	\$ 29,269	\$ 167,140	\$ 7,887	\$ -
<b><u>Liabilities and Fund Balances</u></b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ 23,395	\$ -	\$ -
<b>Total Liabilities</b>	-	23,395	-	-
Fund balances:				
Restricted for:				
Economic development	-	-	-	-
Special projects	29,269	143,745	7,887	-
Capital projects	-	-	-	-
<b>Total Fund Balances</b>	29,269	143,745	7,887	-
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	\$ 29,269	\$ 167,140	\$ 7,887	\$ -

<u>Special Revenue Funds</u>				<u>Capital Projects Funds</u>	
<u>Livable Center Study</u>	<u>Developer Deposit</u>	<u>IDM Incentive</u>	<u>GLO Grant</u>	<u>Local Park Grant</u>	<u>City-Wide Capital Projects</u>
\$ -	\$ 342,976	\$ -	\$ 3,705	\$ 369,261	\$ 407,095
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 342,976</u>	<u>\$ -</u>	<u>\$ 3,705</u>	<u>\$ 369,261</u>	<u>\$ 407,095</u>
\$ -	\$ -	\$ -	\$ 3,705	\$ 21,553	\$ -
-	-	-	3,705	21,553	-
-	-	-	-	-	-
-	342,976	-	-	347,708	407,095
-	342,976	-	-	347,708	407,095
<u>\$ -</u>	<u>\$ 342,976</u>	<u>\$ -</u>	<u>\$ 3,705</u>	<u>\$ 369,261</u>	<u>\$ 407,095</u>



**CITY OF ANGLETON, TEXAS**  
**COMBINING BALANCE SHEET (Page 3 of 3)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2020**

	<b>Total Nonmajor Governmental Funds</b>
<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 2,324,162
Receivables, net	80,219
<b>Total Assets</b>	<b>\$ 2,404,381</b>
<b><u>Liabilities and Fund Balances</u></b>	
Liabilities:	
Accounts payable and accrued liabilities	\$ 151,745
<b>Total Liabilities</b>	<b>151,745</b>
Fund balances:	
Restricted for:	
Economic development	820,187
Special projects	334,670
Capital projects	1,097,779
<b>Total Fund Balances</b>	<b>2,252,636</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,404,381</b>

**CITY OF ANGLETON, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES (Page 1 of 3)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>Hotel/Motel</b>	<b>Child Safety</b>	<b>Municipal Court Technology</b>	<b>Municipal Court Building Security</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Franchise fees and local taxes	101,745	-	-	-
Fines and forfeitures	-	2,259	9,327	8,691
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment revenue	3,673	49	71	137
Miscellaneous revenue	-	-	-	-
<b>Total Revenues</b>	<b>105,418</b>	<b>2,308</b>	<b>9,398</b>	<b>8,828</b>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	-	-	-	-
Public safety	-	-	35,383	182
Community services	-	-	-	-
Economic development	192,572	-	-	-
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>192,572</b>	<b>-</b>	<b>35,383</b>	<b>182</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(87,154)</b>	<b>2,308</b>	<b>(25,985)</b>	<b>8,646</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	707	-	11,100	-
Transfers (out)	(19,400)	(5,000)	-	(5,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(18,693)</b>	<b>(5,000)</b>	<b>11,100</b>	<b>(5,000)</b>
<b>Net Change in Fund Balances</b>	<b>(105,847)</b>	<b>(2,692)</b>	<b>(14,885)</b>	<b>3,646</b>
Beginning fund balances	658,477	7,030	14,993	20,193
<b>Ending Fund Balances</b>	<b>\$ 552,630</b>	<b>\$ 4,338</b>	<b>\$ 108</b>	<b>\$ 23,839</b>

**Special Revenue Funds**

<b>FEMA Grant</b>	<b>Drug Confiscation</b>	<b>Keep Angleton Beautiful</b>	<b>Angleton Act Center</b>	<b>TIRZ #1</b>	<b>OBJ Police Grant</b>
\$ -	\$ -	\$ -	\$ -	\$ 27,237	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
20,237	-	-	-	-	54,610
-	-	-	224,357	-	-
-	112	369	790	71	-
-	26,644	31,841	-	-	-
<u>20,237</u>	<u>26,756</u>	<u>32,210</u>	<u>225,147</u>	<u>27,308</u>	<u>54,610</u>
-	-	-	1,121,644	27,237	-
45,947	7,359	-	-	-	60,601
-	-	-	-	-	-
-	-	53,316	-	-	-
-	-	-	71,896	-	-
<u>45,947</u>	<u>7,359</u>	<u>53,316</u>	<u>1,193,540</u>	<u>27,237</u>	<u>60,601</u>
(25,710)	19,397	(21,106)	(968,393)	71	(5,991)
29,021	-	31,650	936,415	-	30,423
(10,400)	-	-	-	-	-
<u>18,621</u>	<u>-</u>	<u>31,650</u>	<u>936,415</u>	<u>-</u>	<u>30,423</u>
(7,089)	19,397	10,544	(31,978)	71	24,432
7,089	8,821	57,875	299,535	44	4,300
<u>\$ -</u>	<u>\$ 28,218</u>	<u>\$ 68,419</u>	<u>\$ 267,557</u>	<u>\$ 115</u>	<u>\$ 28,732</u>

**CITY OF ANGLETON, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES (Page 2 of 3)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

**Special Revenue Funds**

	<b>Police Donation</b>	<b>Fire Dept. ESD</b>	<b>A/C Donations</b>	<b>Police Communication Grant</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Franchise fees and local taxes	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	289,215	-	-
Charges for services	-	-	-	-
Investment revenue	50	-	77	-
Miscellaneous revenue	37,274	1,225	8,813	2,537
<b>Total Revenues</b>	<b>37,324</b>	<b>290,440</b>	<b>8,890</b>	<b>2,537</b>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	-	-	13,492	-
Public safety	13,870	198,147	-	11,212
Community services	-	-	-	-
Economic development	-	-	-	-
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>13,870</b>	<b>198,147</b>	<b>13,492</b>	<b>11,212</b>
<b>Excess (Deficiency of Revenues Over (Under) Expenditures</b>	<b>23,454</b>	<b>92,293</b>	<b>(4,602)</b>	<b>(8,675)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	(72,273)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(72,273)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>23,454</b>	<b>20,020</b>	<b>(4,602)</b>	<b>(8,675)</b>
Beginning fund balances	5,815	123,725	12,489	8,675
<b>Ending Fund Balances</b>	<b>\$ 29,269</b>	<b>\$ 143,745</b>	<b>\$ 7,887</b>	<b>\$ -</b>

Special Revenue Funds				Capital Projects Funds	
Livable Center Study	Developer Deposit	IDM Incentive	GLO Grant	Local Park Grant	City-Wide Capital Projects
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	88,610	8,580	-	-
-	-	-	-	-	-
-	-	-	-	-	2,309
-	340,859	-	-	-	-
-	340,859	88,610	8,580	-	2,309
-	20,534	-	44,479	-	-
-	-	88,610	-	-	-
40,049	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	84,505	-
40,049	20,534	88,610	44,479	84,505	-
(40,049)	320,325	-	(35,899)	(84,505)	2,309
85	-	-	35,899	-	60,000
-	-	-	-	-	-
85	-	-	35,899	-	60,000
(39,964)	320,325	-	-	(84,505)	62,309
39,964	22,651	-	-	432,213	344,786
\$ -	\$ 342,976	\$ -	\$ -	\$ 347,708	407,095



**CITY OF ANGLETON, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (Page 3 of 3 )**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	<b>Total Nonmajor Governmental Funds</b>
<b><u>Revenues</u></b>	
Property taxes	\$ 27,237
Franchise fees and local taxes	101,745
Fines and forfeitures	20,277
Intergovernmental	461,252
Charges for services	224,357
Investment revenue	7,708
Miscellaneous revenue	449,193
<b>Total Revenues</b>	<b>1,291,769</b>
<b><u>Expenditures</u></b>	
<b>Current:</b>	
General administration	1,227,386
Public safety	461,311
Community services	40,049
Economic development	245,888
<b>Capital outlay</b>	<b>156,401</b>
<b>Total Expenditures</b>	<b>2,131,035</b>
<b>Excess (Deficiency of Revenues Over (Under) Expenditures</b>	<b>(839,266)</b>
<b><u>Other Financing Sources (Uses)</u></b>	
Transfers in	1,135,300
Transfers (out)	(112,073)
<b>Total Other Financing Sources (Uses)</b>	<b>1,023,227</b>
<b>Net Change in Fund Balances</b>	<b>183,961</b>
Beginning fund balances	2,068,675
<b>Ending Fund Balances</b>	<b>\$ 2,252,636</b>

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended September 30, 2020

<b>Hotel / Motel</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Franchise fees and local taxes	\$ 280,000	\$ 174,150	\$ 101,745	\$ (72,405)
Investment revenue	2,200	2,200	3,673	1,473
<b>Total Revenues</b>	<b>282,200</b>	<b>176,350</b>	<b>105,418</b>	<b>(70,932)</b>
<b>Expenditures</b>				
<b>Current:</b>				
Economic development	186,463	200,860	192,572	8,288
<b>Total Expenditures</b>	<b>186,463</b>	<b>200,860</b>	<b>192,572</b>	<b>8,288</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>95,737</b>	<b>(24,510)</b>	<b>(87,154)</b>	<b>(62,644)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	106,557	707	(105,850)
Transfers (out)	(95,737)	(82,047)	(19,400)	62,647
<b>Total Other Financing Sources (Uses)</b>	<b>(95,737)</b>	<b>24,510</b>	<b>(18,693)</b>	<b>(43,203)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(105,847)</b>	<b>\$ (105,847)</b>
Beginning fund balance			658,477	
<b>Ending Fund Balance</b>			<b>\$ 552,630</b>	

<b>Child Safety</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 7,000	\$ 4,300	\$ 2,259	\$ (2,041)
Investment revenue	25	25	49	24
<b>Total Revenues</b>	<b>7,025</b>	<b>4,325</b>	<b>2,308</b>	<b>(2,017)</b>
<b>Excess of Revenues Over Expenditures</b>	<b>7,025</b>	<b>4,325</b>	<b>2,308</b>	<b>(2,017)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	2,700	-	(2,700)
Transfers (out)	(7,025)	(7,025)	(5,000)	2,025
<b>Total Other Financing (Uses)</b>	<b>(7,025)</b>	<b>(4,325)</b>	<b>(5,000)</b>	<b>(675)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(2,692)</b>	<b>\$ (2,692)</b>
Beginning fund balance			7,030	
<b>Ending Fund Balance</b>			<b>\$ 4,338</b>	

Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
For the Year Ended September 30, 2020

<b>Municipal Court Technology</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 16,000	\$ 9,374	\$ 9,327	\$ (47)
Investment revenue	40	40	71	31
<b>Total Revenues</b>	<b>16,040</b>	<b>9,414</b>	<b>9,398</b>	<b>(16)</b>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	29,800	35,400	35,383	17
<b>Total Expenditures</b>	<b>29,800</b>	<b>35,400</b>	<b>35,383</b>	<b>17</b>
<b>(Deficiency) of Revenues (Under) expenditures</b>	<b>(13,760)</b>	<b>(25,986)</b>	<b>(25,985)</b>	<b>(33)</b>
<b>Other Financing Sources</b>				
Transfers in	13,760	25,986	11,100	(14,886)
<b>Total Other Financing Sources</b>	<b>13,760</b>	<b>25,986</b>	<b>11,100</b>	<b>(14,886)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(14,885)</b>	<b>\$ (14,885)</b>
Beginning fund balance			14,993	
<b>Ending Fund Balance</b>			<b>\$ 108</b>	
<b>Municipal Court Building Security</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 8,691	\$ (1,309)
Investment revenue	160	160	137	(23)
<b>Total Revenues</b>	<b>10,160</b>	<b>10,160</b>	<b>8,828</b>	<b>(1,332)</b>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	7,405	7,405	182	7,223
<b>Total Expenditures</b>	<b>7,405</b>	<b>7,405</b>	<b>182</b>	<b>7,223</b>
<b>Excess of Revenues Over Expenditures</b>	<b>2,755</b>	<b>2,755</b>	<b>8,646</b>	<b>5,891</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,245	2,245	-	(2,245)
Transfers (out)	(5,000)	(5,000)	(5,000)	-
<b>Total Other Financing (Uses)</b>	<b>(2,755)</b>	<b>(2,755)</b>	<b>(5,000)</b>	<b>(2,245)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,646</b>	<b>\$ 3,646</b>
Beginning fund balance			20,193	
<b>Ending Fund Balance</b>			<b>\$ 23,839</b>	

Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
For the Year Ended September 30, 2020

		FEMA Grant			
		Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>					
	Intergovernmental	\$ -	\$ 246,518	\$ 20,237	\$ (226,281)
	<b>Total Revenues</b>	<u>-</u>	<u>246,518</u>	<u>20,237</u>	<u>(226,281)</u>
<b>Expenditures</b>					
<b>Current:</b>					
	Public safety	-	46,066	45,947	119
	<b>Total Expenditures</b>	<u>-</u>	<u>46,066</u>	<u>45,947</u>	<u>119</u>
	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>200,452</u>	<u>(25,710)</u>	<u>(226,162)</u>
<b>Other Financing Sources (Uses)</b>					
	Transfers in	-	-	29,021	29,021
	Transfers (out)	-	(200,452)	(10,400)	190,052
	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(200,452)</u>	<u>18,621</u>	<u>219,073</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(7,089)</u>	<u>\$ (7,089)</u>
	Beginning fund balance			7,089	
	<b>Ending Fund Balance</b>			<u>\$ -</u>	
		<b>Drug Confiscation</b>			
		Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>					
	Investment revenue	\$ 100	\$ 100	\$ 112	\$ 12
	Miscellaneous revenue	-	26,700	26,644	(56)
	<b>Total Revenues</b>	<u>100</u>	<u>26,800</u>	<u>26,756</u>	<u>(44)</u>
<b>Expenditures</b>					
<b>Current:</b>					
	Public safety	6,000	7,350	7,359	(9) *
	<b>Total Expenditures</b>	<u>6,000</u>	<u>7,350</u>	<u>7,359</u>	<u>(9)</u>
	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(5,900)</u>	<u>19,450</u>	<u>19,397</u>	<u>(53)</u>
<b>Other Financing Sources (Uses)</b>					
	Transfers in	5,900	-	-	-
	Transfers (out)	-	(19,450)	-	19,450
	<b>Total Other Financing Sources (Uses)</b>	<u>5,900</u>	<u>(19,450)</u>	<u>-</u>	<u>19,450</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>19,397</u>	<u>\$ 19,397</u>
	Beginning fund balance			8,821	
	<b>Ending Fund Balance</b>			<u>\$ 28,218</u>	

## Notes to Supplementary Information:

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- \* Expenditures exceeded appropriations at the legal level of control.

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
For the Year Ended September 30, 2020

<b>Keep Angleton Beautiful</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment revenue	\$ 500	\$ 500	\$ 369	\$ (131)
Miscellaneous revenue	26,500	26,500	31,841	5,341
<b>Total Revenues</b>	<b>27,000</b>	<b>27,000</b>	<b>32,210</b>	<b>5,210</b>
<b>Expenditures</b>				
<b>Current:</b>				
Economic development	108,650	108,650	53,316	55,334
<b>Total Expenditures</b>	<b>108,650</b>	<b>108,650</b>	<b>53,316</b>	<b>55,334</b>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(81,650)</b>	<b>(81,650)</b>	<b>(21,106)</b>	<b>(50,124)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	81,650	81,650	31,650	(50,000)
<b>Total Other Financing Sources</b>	<b>81,650</b>	<b>81,650</b>	<b>31,650</b>	<b>(50,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,544</b>	<b>\$ 10,544</b>
Beginning fund balance			57,875	
<b>Ending Fund Balance</b>			<b>\$ 68,419</b>	
<b>Angleton Act Center</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 511,092	\$ 409,592	\$ 224,357	\$ (185,235)
Investment revenue	50	50	790	740
<b>Total Revenues</b>	<b>511,142</b>	<b>409,642</b>	<b>225,147</b>	<b>(184,495)</b>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	1,287,743	1,293,057	1,121,644	171,413
<b>Capital outlay</b>	<b>150,000</b>	<b>153,000</b>	<b>71,896</b>	<b>81,104</b>
<b>Total Expenditures</b>	<b>1,437,743</b>	<b>1,446,057</b>	<b>1,193,540</b>	<b>171,413</b>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(926,601)</b>	<b>(1,036,415)</b>	<b>(968,393)</b>	<b>13,082</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	926,601	1,036,415	936,415	(100,000)
<b>Total Other Financing Sources</b>	<b>926,601</b>	<b>1,036,415</b>	<b>936,415</b>	<b>(100,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(31,978)</b>	<b>\$ (31,978)</b>
Beginning fund balance			299,535	
<b>Ending Fund Balance</b>			<b>\$ 267,557</b>	

Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
**For the Year Ended September 30, 2020**

<b>TIRZ #1 Property Tax</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 24,909	\$ 24,909	\$ 27,237	\$ 2,328
Investment revenue	100	100	71	(29)
Other revenue	9,042	9,042	-	(9,042)
<b>Total Revenues</b>	<b>34,051</b>	<b>34,051</b>	<b>27,308</b>	<b>(6,743)</b>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	33,951	33,951	27,237	6,714
<b>Total Expenditures</b>	<b>33,951</b>	<b>33,951</b>	<b>27,237</b>	<b>6,714</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>100</b>	<b>100</b>	<b>71</b>	<b>(29)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(100)	(100)	-	100
<b>Total Other Financing (Uses)</b>	<b>(100)</b>	<b>(100)</b>	<b>-</b>	<b>100</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>71</b>	<b>\$ 71</b>
Beginning fund balance			44	
<b>Ending Fund Balance</b>			<b>\$ 115</b>	

<b>OBJ Police Grant</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ 58,228	\$ 58,228	\$ 54,610	\$ (3,618)
<b>Total Revenues</b>	<b>58,228</b>	<b>58,228</b>	<b>54,610</b>	<b>(3,618)</b>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	72,786	72,786	60,601	12,185
<b>Total Expenditures</b>	<b>72,786</b>	<b>72,786</b>	<b>60,601</b>	<b>12,185</b>
<b>(Deficiency) of Revenues (Under) expenditures</b>	<b>(14,558)</b>	<b>(14,558)</b>	<b>(5,991)</b>	<b>8,567</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	14,558	14,558	30,423	15,865
<b>Total Other Financing Sources</b>	<b>14,558</b>	<b>14,558</b>	<b>30,423</b>	<b>15,865</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>24,432</b>	<b>\$ 24,432</b>
Beginning fund balance			4,300	
<b>Ending Fund Balance</b>			<b>\$ 28,732</b>	

## Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
For the Year Ended September 30, 2020

<b>Police Donation</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment revenue	\$ 50	\$ 50	\$ 50	\$ -
Miscellaneous revenue	10,000	37,250	37,274	24
<b>Total Revenues</b>	<b>10,050</b>	<b>37,300</b>	<b>37,324</b>	<b>24</b>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	13,053	13,053	13,870	(817) *
<b>Total Expenditures</b>	<b>13,053</b>	<b>13,053</b>	<b>13,870</b>	<b>(817)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(3,003)</b>	<b>24,247</b>	<b>23,454</b>	<b>841</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,003	3,003	-	(3,003)
Transfers (out)	-	(27,250)	-	27,250
<b>Total Other Financing Sources (Uses)</b>	<b>3,003</b>	<b>(24,247)</b>	<b>-</b>	<b>24,247</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>23,454</b>	<b>\$ 23,454</b>
Beginning fund balance			5,815	
<b>Ending Fund Balance</b>			<b>\$ 29,269</b>	
<b>Fire Department ESD</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ 280,000	\$ 290,286	\$ 289,215	\$ (1,071)
Other revenue	1,000	1,000	1,225	225
<b>Total Revenues</b>	<b>281,000</b>	<b>291,286</b>	<b>290,440</b>	<b>(846)</b>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	208,286	218,572	198,147	20,425
<b>Total Expenditures</b>	<b>208,286</b>	<b>218,572</b>	<b>198,147</b>	<b>20,425</b>
<b>Excess of Revenues Over Expenditures</b>	<b>72,714</b>	<b>72,714</b>	<b>92,293</b>	<b>19,579</b>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(72,714)	(72,714)	(72,273)	441
<b>Total Other Financing (Uses)</b>	<b>(72,714)</b>	<b>(72,714)</b>	<b>(72,273)</b>	<b>441</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,020</b>	<b>\$ 20,020</b>
Beginning fund balance			123,725	
<b>Ending Fund Balance</b>			<b>\$ 143,745</b>	

Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
**For the Year Ended September 30, 2020**

	A/C Donations			Variance with Final Budget Positive (Negative)
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	
<b>Revenues</b>				
Miscellaneous revenue	\$ 3,000	\$ 8,813	\$ 8,813	\$ -
Investment revenue	50	77	77	-
<b>Total Revenues</b>	<u>3,050</u>	<u>8,890</u>	<u>8,890</u>	<u>-</u>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	10,000	13,585	13,492	93
<b>Total Expenditures</b>	<u>10,000</u>	<u>13,585</u>	<u>13,492</u>	<u>93</u>
<b>(Deficiency) of Revenue (Under) Expenditures</b>	<u>(6,950)</u>	<u>(4,695)</u>	<u>(4,602)</u>	<u>(93)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	6,950	4,695	-	(4,695)
<b>Total Other Financing Sources</b>	<u>6,950</u>	<u>4,695</u>	<u>-</u>	<u>(4,695)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(4,602)</u>	<u>\$ (4,602)</u>
Beginning fund balance			12,489	
<b>Ending Fund Balance</b>			<u>\$ 7,887</u>	

	Police Communication Grant			Variance with Final Budget Positive (Negative)
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	
<b>Revenues</b>				
Miscellaneous revenue	\$ -	\$ 91,148	\$ 2,537	\$ (88,611)
<b>Total Revenues</b>	<u>-</u>	<u>91,148</u>	<u>2,537</u>	<u>(88,611)</u>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	-	11,213	11,212	1
<b>Total Expenditures</b>	<u>-</u>	<u>11,213</u>	<u>11,212</u>	<u>1</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>79,935</u>	<u>(8,675)</u>	<u>88,610</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	8,675	-	(8,675)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>8,675</u>	<u>-</u>	<u>(8,675)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ 88,610</u>	<u>(8,675)</u>	<u>\$ (97,285)</u>
Beginning fund balance			8,675	
<b>Ending Fund Balance</b>			<u>\$ -</u>	

## Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
**For the Year Ended September 30, 2020**

		<b>Livable Center Study Grant</b>			
		<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>					
	Intergovernmental	\$ 160,000	\$ 160,000	\$ -	\$ (160,000)
	<b>Total Revenues</b>	<u>160,000</u>	<u>160,000</u>	<u>-</u>	<u>(160,000)</u>
<b>Expenditures</b>					
<b>Current:</b>					
	Community services	199,964	199,964	40,049	159,915
	<b>Total Expenditures</b>	<u>199,964</u>	<u>199,964</u>	<u>40,049</u>	<u>159,915</u>
	<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(39,964)</u>	<u>(39,964)</u>	<u>(40,049)</u>	<u>85</u>
<b>Other Financing Sources (Uses)</b>					
	Transfers in	39,964	39,964	85	(39,879)
	<b>Total Other Financing Sources</b>	<u>39,964</u>	<u>39,964</u>	<u>85</u>	<u>(39,879)</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(39,964)</u>	<u>\$ (39,964)</u>
	Beginning fund balance			39,964	
	<b>Ending Fund Balance</b>			<u>\$ -</u>	
		<b>Developer Deposit</b>			
		<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>					
	Miscellaneous revenue	\$ -	\$ -	\$ 340,859	\$ 340,859
	<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>340,859</u>	<u>340,859</u>
<b>Expenditures</b>					
<b>Current:</b>					
	General administration	-	-	20,534	(20,534) *
	<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>20,534</u>	<u>(20,534)</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>320,325</u>	<u>\$ 320,325</u>
	Beginning fund balance			22,651	
	<b>Ending Fund Balance</b>			<u>\$ 342,976</u>	

## Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS (Continued)**  
**For the Year Ended September 30, 2020**

		<b>IDM Incentive</b>			
		<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>					
	Intergovernmental	\$ -	\$ 88,610	\$ 88,610	\$ -
	<b>Total Revenues</b>	<u>-</u>	<u>88,610</u>	<u>88,610</u>	<u>-</u>
<b>Expenditures</b>					
<b>Current:</b>					
	Public safety	-	88,610	88,610	-
	<b>Total Expenditures</b>	<u>-</u>	<u>88,610</u>	<u>88,610</u>	<u>-</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
	Beginning fund balance			<u>-</u>	
	<b>Ending Fund Balance</b>			<u>\$ -</u>	
		<b>GLO Grant</b>			
		<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>					
	Intergovernmental	\$ -	\$ 8,580	\$ 8,580	\$ -
	<b>Total Revenues</b>	<u>-</u>	<u>8,580</u>	<u>8,580</u>	<u>-</u>
<b>Expenditures</b>					
<b>Current:</b>					
	General administration	-	8,580	44,479	(35,899) *
	<b>Total Expenditures</b>	<u>-</u>	<u>8,580</u>	<u>44,479</u>	<u>(35,899)</u>
	<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>(35,899)</u>	<u>35,899</u>
<b>Other Financing Sources (Uses)</b>					
	Transfers in	-	35,898	35,899	1
	<b>Total Other Financing Sources</b>	<u>-</u>	<u>35,898</u>	<u>35,899</u>	<u>1</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ 35,898</u>	<u>-</u>	<u>\$ (35,898)</u>
	Beginning fund balance			<u>-</u>	
	<b>Ending Fund Balance</b>			<u>\$ -</u>	

## Notes to Supplementary Information:

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

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**

**DEBT SERVICE FUND**

For the Year Ended September 30, 2020

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Property taxes	\$ 1,042,849	\$ 1,042,849	\$ 1,028,679	\$ (14,170)
Investment revenue	1,000	1,000	2,908	1,908
<b>Total Revenues</b>	<u>1,043,849</u>	<u>1,043,849</u>	<u>1,031,587</u>	<u>(12,262)</u>
<b>Expenditures</b>				
<b>Debt service:</b>				
Principal	2,255,000	2,255,000	1,069,983	1,185,017
Interest and fiscal agent fees	845,849	845,849	382,968	462,881
<b>Total Expenditures</b>	<u>3,100,849</u>	<u>3,100,849</u>	<u>1,452,951</u>	<u>1,647,898</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(2,057,000)</u>	<u>(2,057,000)</u>	<u>(421,364)</u>	<u>1,635,636</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,070,998	2,070,998	476,880	(1,594,118)
Transfers (out)	(13,998)	(13,998)	-	-
<b>Total Other Financing Sources</b>	<u>2,057,000</u>	<u>2,057,000</u>	<u>476,880</u>	<u>(1,594,118)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>55,516</u>	<u>\$ 55,516</u>
Beginning fund balance			<u>368,439</u>	
<b>Ending Fund Balance</b>			<u>\$ 423,955</u>	

Notes to Supplementary Information:

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

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***CONSOLIDATED SUB-FUND  
STATEMENTS***

# CITY OF ANGLETON, TEXAS

## CONSOLIDATED BALANCE SHEET

### GENERAL FUND - SUB-FUNDS

September 30, 2020

	<u>General</u>	<u>Community Events</u>	<u>Capital Lease Purchase</u>	<u>Downtown Revitalization</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 3,850,763	\$ 21,562	\$ 4,081	\$ 11,890
Investments	347,522	-	-	-
Receivables, net	1,126,747	-	-	-
Inventory	153	-	-	-
Prepays	14,152	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Due from other governments	925,681	-	-	-
Due from other funds	82,234	-	-	-
<b>Total Assets</b>	<b>\$ 6,347,252</b>	<b>\$ 21,562</b>	<b>\$ 4,081</b>	<b>\$ 11,890</b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 1,197,179	\$ 5,175	\$ -	\$ -
<b>Total Liabilities</b>	<b>1,197,179</b>	<b>5,175</b>	<b>-</b>	<b>-</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	85,763	-	-	-
<b><u>Fund Balances</u></b>				
Nonspendable:				
Inventory and prepaids	14,305	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Unassigned	5,050,005	16,387	4,081	11,890
<b>Total Fund Balances</b>	<b>5,064,310</b>	<b>16,387</b>	<b>4,081</b>	<b>11,890</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,347,252</b>	<b>\$ 21,562</b>	<b>\$ 4,081</b>	<b>\$ 11,890</b>

<b>Citywide Repairs</b>	<b>2019 C.O. Bonds</b>	<b>City Employee</b>	<b>Total General Fund</b>
\$ 29,316	\$ -	\$ 10,576	\$ 3,928,188
-	-	-	347,522
-	-	-	1,126,747
-	-	-	153
-	-	-	14,152
-	973,164	-	973,164
-	-	-	925,681
-	-	-	82,234
<u>\$ 29,316</u>	<u>\$ 973,164</u>	<u>\$ 10,576</u>	<u>\$ 7,397,841</u>
\$ 370	\$ -	\$ -	\$ 1,202,724
<u>370</u>	<u>-</u>	<u>-</u>	<u>1,202,724</u>
-	-	-	85,763
-	-	-	14,305
-	973,164	-	973,164
28,946	-	10,576	5,121,885
<u>28,946</u>	<u>973,164</u>	<u>10,576</u>	<u>6,109,354</u>
\$ 29,316	\$ 973,164	\$ 10,576	\$ 7,397,841

**CITY OF ANGLETON, TEXAS**  
**CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GENERAL FUND - SUB-FUNDS**  
**For the Year Ended September 30, 2020**

	<u>General</u>	<u>Community Events</u>	<u>Capital Lease Purchase</u>	<u>Downtown Revitalization</u>
<b>Revenues</b>				
Property taxes	\$ 6,233,993	\$ -	\$ -	\$ -
Franchise fees and local taxes	628,500	-	-	-
Sales taxes	3,360,918	-	-	-
Industrial district agreement	117,302	-	-	-
Permits, licenses, and fees	379,284	-	-	-
Fines and forfeitures	479,471	-	-	-
Charges for services	2,119,017	-	-	-
Intergovernmental	1,163,166	-	-	-
Investment revenue	30,618	204	-	83
Miscellaneous revenue	45,099	65,609	-	-
<b>Total Revenues</b>	<u>14,557,368</u>	<u>65,813</u>	<u>-</u>	<u>83</u>
<b>Expenditures</b>				
<b>Current:</b>				
General administration	1,916,021	-	-	-
Financial administration	466,036	-	-	-
Public safety	6,965,424	-	-	-
Community services	4,650,311	-	-	-
Economic development	41,754	58,742	-	-
<b>Capital outlay</b>	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	62,000	-
Interest and fiscal agent fees	-	-	10,272	-
Issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>14,039,546</u>	<u>58,742</u>	<u>72,272</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>517,822</u>	<u>7,071</u>	<u>(72,272)</u>	<u>83</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	469,613	-	72,273	-
Transfers (out)	(151,994)	(85)	-	-
Bonds issued	-	-	-	-
Bond premium	-	-	-	-
Sale of capital assets	14,451	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>332,070</u>	<u>(85)</u>	<u>72,273</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	849,892	6,986	1	83
Beginning fund balances	4,214,418	9,401	4,080	11,807
<b>Ending Fund Balances</b>	<u>\$ 5,064,310</u>	<u>\$ 16,387</u>	<u>\$ 4,081</u>	<u>\$ 11,890</u>

<b>Citywide Repairs</b>	<b>2019 C.O. Bonds</b>	<b>City Employee</b>	<b>Total General Fund</b>
\$ -	\$ -	\$ -	\$ 6,233,993
-	-	-	628,500
-	-	-	3,360,918
-	-	-	117,302
-	-	-	379,284
-	-	-	479,471
-	-	-	2,119,017
-	-	-	1,163,166
352	-	11	31,268
1,520	-	3,602	115,830
<u>1,872</u>	<u>-</u>	<u>3,613</u>	<u>14,628,749</u>
98,826	-	3,437	2,018,284
-	-	-	466,036
-	-	-	6,965,424
-	-	-	4,650,311
-	-	-	100,496
-	254,095	-	254,095
-	-	-	62,000
-	-	-	10,272
-	23,038	-	23,038
<u>98,826</u>	<u>277,133</u>	<u>3,437</u>	<u>14,549,956</u>
<u>(96,954)</u>	<u>(277,133)</u>	<u>176</u>	<u>78,793</u>
40,000	-	10,400	592,286
-	-	-	(152,079)
-	1,200,000	-	1,200,000
-	50,297	-	50,297
-	-	-	14,451
<u>40,000</u>	<u>1,250,297</u>	<u>10,400</u>	<u>1,704,955</u>
(56,954)	973,164	10,576	1,783,748
85,900	-	-	4,325,606
<u>\$ 28,946</u>	<u>\$ 973,164</u>	<u>\$ 10,576</u>	<u>\$ 6,109,354</u>

**CITY OF ANGLETON, TEXAS**  
**CONSOLIDATED STATEMENT OF NET POSITION**  
**UTILITY FUND - SUB-FUNDS**  
**September 30, 2020**

<u>Assets</u>	<u>Water</u>	<u>Capital Lease Purchase</u>	<u>Infrastructure</u>	<u>2013 C.O. Bonds</u>
<b>Current assets:</b>				
Cash and cash equivalents	\$ 2,279,825	\$ 16	\$ -	\$ -
Investments	347,522	-	-	-
Receivables, net	975,235	-	-	-
Inventory	63,830	-	-	-
Restricted cash and cash equivalents	-	-	798,211	212,703
<b>Total Current Assets</b>	<b>3,666,412</b>	<b>16</b>	<b>798,211</b>	<b>212,703</b>
<b>Capital assets:</b>				
Nondepreciable	12,891	-	-	4,318
Depreciable, net	18,672,265	-	-	367,922
<b>Total Capital Assets</b>	<b>18,685,156</b>	<b>-</b>	<b>-</b>	<b>372,240</b>
<b>(Net of Accumulated Depreciation)</b>	<b>18,685,156</b>	<b>-</b>	<b>-</b>	<b>372,240</b>
<b>Total Noncurrent Assets</b>	<b>18,685,156</b>	<b>-</b>	<b>-</b>	<b>372,240</b>
<b>Total Assets</b>	<b>22,351,568</b>	<b>16</b>	<b>798,211</b>	<b>584,943</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - pensions	130,870	-	-	-
Deferred outflows - OPEB	10,551	-	-	-
Deferred charge on refunding	55,179	-	-	-
<b>Total Deferred Outflows of Resources</b>	<b>196,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable and accrued liabilities	443,411	-	-	1,560
Customer deposits	325,115	-	-	-
Accrued interest payable	54,914	-	-	-
<b>Total Current Liabilities</b>	<b>823,440</b>	<b>-</b>	<b>-</b>	<b>1,560</b>
<b>Noncurrent liabilities:</b>				
Long-term debt due within one year	1,076,554	-	-	-
Long-term debt due in more than one year	8,377,062	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>9,453,616</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>10,277,056</b>	<b>-</b>	<b>-</b>	<b>1,560</b>
<b>Deferred Inflows of Resources:</b>				
Deferred inflows - pensions	178,104	-	-	-
Deferred inflows - OPEB	3,460	-	-	-
<b>Total Deferred inflows of Resources</b>	<b>181,564</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>				
Net investment in capital assets	10,084,571	-	-	583,383
Restricted for capital projects	-	-	798,211	-
Unrestricted	2,004,977	16	-	-
<b>Total Net Position</b>	<b>\$ 12,089,548</b>	<b>\$ 16</b>	<b>\$ 798,211</b>	<b>\$ 583,383</b>

<b>2019 C.O. Bonds</b>	<b>Total Utility Fund</b>
\$ -	\$ 2,279,841
-	347,522
-	975,235
-	63,830
<u>6,062,961</u>	<u>7,073,875</u>
<u>6,062,961</u>	<u>10,740,303</u>
2,075,008	2,092,217
<u>-</u>	<u>19,040,187</u>
2,075,008	21,132,404
<u>2,075,008</u>	<u>21,132,404</u>
<u>8,137,969</u>	<u>31,872,707</u>
-	130,870
-	10,551
-	55,179
<u>-</u>	<u>196,600</u>
99,270	544,241
-	325,115
-	54,914
<u>99,270</u>	<u>924,270</u>
248,790	1,325,344
<u>8,075,721</u>	<u>16,452,783</u>
<u>8,324,511</u>	<u>17,778,127</u>
<u>8,423,781</u>	<u>18,702,397</u>
-	178,104
-	3,460
<u>-</u>	<u>181,564</u>
(285,812)	10,382,142
-	798,211
-	2,004,993
<u>\$ (285,812)</u>	<u>\$ 13,185,346</u>

**CITY OF ANGLETON, TEXAS**  
**CONSOLIDATED STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET POSITION**  
**UTILITY FUND - SUB-FUNDS**  
**For the Year Ended September 30, 2020**

	<u>Water</u>	<u>Capital Lease Purchase</u>	<u>Infrastructure</u>	<u>2013 C.O. Bonds</u>
<b><u>Operating Revenues</u></b>				
Water sales	\$ 4,075,699	\$ -	\$ 159,566	\$ -
Sanitary sewer services	2,332,777	-	154,899	-
Other service fees	349,547	-	-	-
<b>Total Operating Revenues</b>	<b>6,758,023</b>	<b>-</b>	<b>314,465</b>	<b>-</b>
<b><u>Operating Expenses</u></b>				
Water distribution	352,523	-	-	-
Water plant operations	631,043	-	-	-
Water purchases	2,174,040	-	-	-
Sewer	321,564	-	-	-
Collection administration	1,720,341	-	-	-
Depreciation	1,017,968	-	-	-
<b>Total Operating Expenses</b>	<b>6,217,479</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Income</b>	<b>540,544</b>	<b>-</b>	<b>314,465</b>	<b>-</b>
<b><u>Nonoperating Revenues (Expenses)</u></b>				
Investment revenue	15,915	-	-	12,305
Interest expense	(132,573)	-	(120,687)	-
Issuance costs	-	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(116,658)</b>	<b>-</b>	<b>(120,687)</b>	<b>12,305</b>
<b>Income (Loss) Before Transfers</b>	<b>423,886</b>	<b>-</b>	<b>193,778</b>	<b>12,305</b>
<b><u>Transfers</u></b>				
Transfers (out)	(191,376)	-	-	-
<b>Total Transfers</b>	<b>(191,376)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>232,510</b>	<b>-</b>	<b>193,778</b>	<b>12,305</b>
Beginning net position	11,857,038	16	604,433	571,078
<b>Ending Net Position</b>	<b>\$ 12,089,548</b>	<b>\$ 16</b>	<b>\$ 798,211</b>	<b>\$ 583,383</b>

<b>2019 C.O. Bonds</b>	<b>Total Utility Fund</b>
\$ -	\$ 4,235,265
-	2,487,676
-	349,547
<u>-</u>	<u>7,072,488</u>
-	352,523
-	631,043
-	2,174,040
-	321,564
-	1,720,341
<u>-</u>	<u>1,017,968</u>
<u>-</u>	<u>6,217,479</u>
-	855,009
67,799	96,019
(159,421)	(412,681)
<u>(158,291)</u>	<u>(158,291)</u>
<u>(249,913)</u>	<u>(474,953)</u>
<u>(249,913)</u>	<u>380,056</u>
<u>(35,899)</u>	<u>(227,275)</u>
<u>(35,899)</u>	<u>(227,275)</u>
(285,812)	152,781
-	13,032,565
<u>\$ (285,812)</u>	<u>\$ 13,185,346</u>



*SINGLE AUDIT REPORTS*

**CITY OF  
ANGLETON,  
TEXAS**

**For the Year Ended  
September 30, 2020**

**CITY OF ANGLETON, TEXAS**  
**SINGLE AUDIT REPORTS**  
 September 30, 2020

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

To the Honorable Mayor and  
City Council Members of the  
City of Angleton, 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 Angleton, Texas (the "City"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 16, 2021.

**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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City'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 City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **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.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
April 16, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Report on Compliance for Each Major Federal Program**

We have audited the City of Angleton, Texas' (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2020. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

### **Report on Internal Control Over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 16, 2021 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
April 16, 2021

**CITY OF ANGLETON, TEXAS**  
***SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS***  
**For the Year Ended September 30, 2020**

No prior year findings.

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended September 30, 2020**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors’ report expresses an unmodified opinion on the basic financial statements of the City.
2. No significant deficiencies or material weaknesses in internal control were disclosed by the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs were disclosed by the audit.
5. The auditors’ report on compliance for the major federal award programs expresses an unmodified opinion.
6. No audit findings relative to the major federal award programs for the City are reported in Part C of this schedule.
7. The programs included as major programs included:

<u>CFDA Number</u>	<u>Program Title</u>
21.019	Coronavirus Relief Fund

8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The City did not qualify as a low-risk auditee in the context of the Uniform Guidance.

**B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT**

None

**C. FINDINGS – FEDERAL AWARDS**

None

**CITY OF ANGLETON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended September 30, 2020

Grantor/Program Title	CFDA Number	Grant / Contract Number	Expenditures
<b>U. S. Department of the Treasury</b>			
<i>Pass-through Texas Division of Emergency Management</i>			
Coronavirus Relief Fund	21.019	2020-CF-21019	\$ 1,131,405
<b>Total U.S. Department of the Treasury</b>			<u>1,131,405</u>
<b>U.S. Department of Homeland Security</b>			
<i>Pass-through Texas Department of Public Safety's Division of Emergency Management</i>			
Disaster Grants-Public Assistance	97.036	PA-06-TX-4332-PW-04707	10,401
Emergency Management Performance	97.042	EMT-2020-EP-00004	28,575
<b>Total U.S. Department of Homeland Security</b>			<u>38,976</u>
<b>U. S. Department of Justice</b>			
<i>Pass-through Texas Office of the Governor - Criminal Justice Division</i>			
Crime Victim Assistance	16.575	2018-V2-GX-0040	54,610
Edward Byrne Memorial Justice Assistance	16.738	2017-DJ-BX-0053	88,610
<b>Total U. S. Department of Justice</b>			<u>143,220</u>
<b>U. S. Department of Housing and Urban Development</b>			
<i>Pass-through Texas General Land Office</i>			
Community Development Block Grant	14.228	20-065-024-C083	8,580
<b>Total U. S. Department of Housing and Urban Development</b>			<u>8,580</u>
<b>Total Federal Expenditures</b>			<u><u>\$ 1,322,181</u></u>

# CITY OF ANGLETON, TEXAS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2020

### 1. REPORTING ENTITY

The accompanying schedule of expenditures of federal awards (the “Schedule”) presents the activity of all federal financial assistance programs of the City.

### 2. BASIS OF ACCOUNTING

The Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent, adjustments or credits made in the normal course to amounts reported as expenditures in prior years.

### 3. INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

### 4. DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)

During the emergency period of COVID-19, federal agencies and recipients of federal assistance funds donated personal protective equipment (PPE) to non-federal entities. In connection with that donation, the recipient must disclose the estimated value of the donated PPE, but such amounts are not included in the SEFA. The City did not receive any PPE donations funded by federal assistance funds during the reporting year.



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** 4/27/2021

**PREPARED BY:** Megan Mainer

**AGENDA CONTENT:** Discussion and possible action authorizing the City Manager to execute the proposal from Clark Condon to provide Lakeside Park bidding and construction services.

**AGENDA ITEM SECTION:** Regular Agenda

**BUDGETED AMOUNT:** \$99,000.00

**FUNDS REQUESTED:** NA

**FUND:** 119-558-427

### EXECUTIVE SUMMARY:

Bidding and construction services were not included in Clark Condon's initial proposal for Lakeside Park design services. However, Clark Condon provided an additional proposal, at the request of staff, since the design team and subcontracted architects are most familiar with details of the project. The request for sealed competitive bids for Lakeside Park is posted and the City has a mandatory pre-proposal conference scheduled for Thursday, April 29, 2021 at 3pm for all proposers. Staff is requesting additional support from Clark Condon to address pre-proposal conference questions as well as construction management. Parks and administrative staff will work alongside Clark Condon and will be highly involved in bidding and construction management from the start of the project to finish.

### RECOMMENDATION:

Staff recommends City Council authorize the City Manager to execute the proposal from Clark Condon to provide Lakeside Park bidding and construction services.

May 29, 2019  
April 20, 2021, revised

10401 STELLA LINK ROAD  
HOUSTON, TEXAS 77025

*phone* 713.871.1414 *fax* 713.871.0888

CLARKCONDON.COM

Megan Mainer  
City of Angleton  
1601 N Valderas Street  
Angleton, Texas 77515

Re: **Lakeside Park – Bidding and Construction Phase Services**

Dear Megan Mainer,

We are pleased to provide this proposal for Bidding and Construction Phase Services associated with the proposed Lakeside Park located in Angleton, Texas. For the purposes of this proposal, you will be referred to as the Client and Clark Condon Associates, Inc. as the Landscape Architect.

**SCOPE OF WORK** – Lakeside Park is a 42-acre nature park located within an existing drainage detention site off of CR 44. The project will include an open-air pavilion with restrooms and concessions, kayak launch and boardwalk, parking lot, playground, fitness stations, picnic areas, pedestrian trails and plazas, monumentation, butterfly garden, and native habitats.

The Landscape Architect shall be responsible for providing Bidding and Construction Phase Services for the project.

**BIDDING** – After completion and approval of the Construction Documents, the Landscape Architect shall provide the Client with bid documents to be included in bid/pricing sets. This scope assumes we shall prepare one bid package.

1. Distribute bid documents.
2. Conduct a pre-bid conference.
3. Prepare addenda as necessary.
4. Evaluate bids and make recommendations for contracts.
5. Revise the Construction Documents in a closing addendum, which incorporate any revisions and cost-saving items agreed to during the bidding phase.

**CONSTRUCTION PHASE SERVICES** – The Landscape Architect shall provide Construction Phase Services for the project. Services to be provided in this phase include:

1. Perform periodic site visits (approximately 24 visits). The Design Team shall visit the site at intervals appropriate to the stage of construction, or as otherwise agreed with the Client to become generally familiar with the progress and quality of the portion of the Work completed, and to determine in general if the Work observed is being performed in a manner indicating the Work, when fully completed, shall be in accordance with the Contract Documents. However, the Landscape Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. The Landscape Architect shall not have control over, charge of, or responsibility for, the construction means, methods, techniques, sequences or procedures, or for the safety precautions and programs in connection with the Work, since these are solely the Contractor's rights and responsibilities.
2. Prepare elementary and supplementary sketches required to resolve field conditions related to design.
3. Review and take appropriate action on submittals, RFIs, and shop drawings submitted by contractors for conformance with the design concept.
4. Tag and inspect plant materials, pre-delivery, and on-site, to assure conformance with plans and specifications as necessary.
5. Coordinate and conduct a substantial completion walkthrough at the conclusion of the construction and provide a punch list to Contractor to complete the project.

6. Based on-site visits, and the data comprising the pay application, the Landscape Architect shall review and certify to Client that to the best of the Landscape Architect's knowledge, information and belief the Work has progressed as indicated and the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the amount certified.
7. Review change orders for approval by the Client.

**FEE** - The total fee for this project is a lump sum based upon the estimated time and scope for professional services as outlined below, plus reimbursable expenses.

Bidding	\$9,500.00
Construction Phase Services	<u>\$89,500.00</u>
<b>TOTAL</b>	<b>\$99,000.00</b>

**REIMBURSABLE EXPENSES** - The Client shall pay the Landscape Architect for the cost of out-of-town travel expenses, messengers, mileage, printing, permit and review fees, services of professional consultants which cannot be quantified at the time of contracting, and other directly related costs. All expenses shall be billed at cost plus 15%.

**ADDITIONAL SERVICES** – We consider additional services to include changes made after a phase of work has been accepted and we have been authorized by the Client to proceed to the next phase or because of Client changes to previous Project budget parameters or Project requirements. An additional services lump sum proposal shall be submitted to the owner for approval prior to the start of any out-of-scope work.

#### HOURLY RATES

Partner	\$350.00/hour
Principal	\$225.00/hour
Senior Associate	\$175.00/hour
Associate	\$125.00/hour
Project Staff	\$100.00/hour
Administrative	\$90.00/hour

Hourly rates shall be reviewed annually and may be increased in accordance with annual salary and cost-of-living reviews.

#### EXCLUSIONS TO THE CONTRACT

1. Archeological Investigation
2. Environmental Investigation
3. LEED Documentation
4. Graphics
5. Record Drawings

**BILLING** - Billing shall be monthly based on the portion of the total estimated fee. Invoices shall be due upon receipt. Clark Condon Associates, Inc. reserves the right to charge the amount of interest allowable under the current laws of the State of Texas on any invoices not paid within thirty (30) days.

**STANDARD OF CARE** – The Landscape Architectural Services shall be performed with care and diligence as is consistent with the professional skill and care applicable at the time and in the location of the Project and appropriate for a project of the nature and scope of this Project.

**OWNERSHIP OF DOCUMENTS** – The Landscape Architect shall be deemed the author and owner of all documents and deliverables developed pursuant to this Agreement and provided to the Client by the Landscape Architect (collectively, the

“Design Materials”). Subject to payment by the Client of all fees and Reimbursable Expenses owed to the Landscape Architect, the Landscape Architect grants to the Client an irrevocable, non-exclusive license to reproduce the Design Materials solely for the construction of the Project and for information and reference with respect to the use of the Project.

**INDEMNIFICATION** – Client and Landscape Architect each agree to indemnify and hold harmless the other, and their respective officers, employees and representatives, from and against liability for losses, damages, and expenses, including reasonable attorney’s fees, but only to the extent such losses, damages, or expenses are caused by the indemnifying party’s negligent acts, errors, or omissions. In the event losses, damages, or expenses are caused by the joint or concurrent negligence of Client and Landscape Architect, they shall be borne by each party in proportion to its negligence.

**ASSIGNMENT** – Neither party shall assign their interest in this Agreement without the express written consent of the other, except as to the assignment of the proceeds.

**GOVERNING LAW** – This Agreement shall be construed and enforced in accordance with the laws of the State of Texas.

**JURISDICTION** – The Texas Board of Architectural Examiners has jurisdiction over complaints regarding the professional practices of persons registered as landscape architects in Texas. The Board may be reached at the following address:

Texas Board of Architectural Examiners  
P.O. Box 12337, Austin, TX 78711-2337  
Phone: (512) 305-9000 – Fax: (512) 305-8900

**TERMINATION** - If the Client should decide to terminate this Agreement, they shall give Clark Condon Associates, Inc. seven (7) days written notice and shall pay for all services rendered to the date of termination. Clark Condon Associates, Inc. reserves the right to terminate this contract upon fifteen (15) days notice if any amount billed to Client is sixty days past due.

**WAIVER OF SUBROGATION** – To the extent damages are covered by property insurance, the Client and Landscape Architect waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in this Agreement.

**DISPUTE RESOLUTION** - In the event of any Dispute arising out of or relating to this Agreement or the Services, the Parties shall first use their best efforts to settle the Dispute. To this effect, any Party shall send (via electronic mail, facsimile and overnight delivery) a written notice to the other Party that such Dispute exists, which shall include a brief recitation of the nature of the Dispute. Within seven (7) days of the date of such a notice, the senior executives of each Party or their respective parent companies shall consult and negotiate with each other, and attempt to reach a solution satisfactory to the Parties. All negotiations pursuant to this section shall be confidential, privileged, and inadmissible in any arbitration or legal proceeding, and shall be treated as compromise and settlement negotiations for all purposes.

If the Dispute is not resolved by negotiation within a period of thirty (30) days of the transmission of the written notice from one Party to the other of the existence of such a Dispute, then both parties agree to mediation with a mutually agreeable mediator, mediation failing, the Dispute shall be finally resolved by litigation in the State District Court of Harris County, Texas

**WAIVER OF CONSEQUENTIAL DAMAGES** – The Landscape Architect and Client waive consequential damages for claims, disputes or other matters in question arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party’s termination of this Agreement.

**LIMITATION OF LIABILITY** – In recognition of the relative risks and benefits of the project to both the Client and the Landscape Architect, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, to limit the liability of the Landscape Architect, and its subconsultants, to the Client and to all construction contractors and subcontractors on the project for any and all claims, losses, costs, damages of any nature whatsoever and claim expenses from other cause or causes, so that the total aggregate liability of the Landscape Architect, and its subconsultants, to all those named shall not exceed the

Landscape Architect's total fee for services rendered on this project. Such claims and clauses include, but are not limited to, negligence (including gross negligence), professional errors or omissions, strict liability and breach of warranty.

**COMPLETE AGREEMENT** – This Agreement represents the entire understanding between the Client and the Landscape Architect and supersedes all prior negotiations, representations, or agreements, whether written or oral with respect to its subject matter. The person(s) signing this Agreement on behalf of the parties hereby individually warrant that they have full legal power to execute this Agreement on behalf of the respective parties and to bind and obligate the parties with respect to all provisions contained herein. This Agreement may be amended only in a writing signed by both the Client and the Landscape Architect.

If this Agreement meets with your approval, please sign in the appropriate place below and return one copy to us. We appreciate the opportunity to submit this proposal to you and look forward to working with you.

Sincerely,



Sheila M. Condon, FASLA  
President/Landscape Architect



Elizabeth Gilbert, PLA, ASLA  
Principal

**APPROVED:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

Account Management - (View) \_ □ ×

File Edit Options Functions Help

Account 119 558-427 Fiscal Year 2020-2021 Current  
Account Name PARK-DESIGN

General Balance Budget Budget Adjustments History Detail

Account Type Expense ▾

Department

Note

Status Active ▾

Protected Account

Cash Account Info

Non-Cash ▾

Last Check Number

Issued

Projects

Optional  None  Required

Encumbered

Balance

Pending

Budget Summary

	Annual Budget	Y-T-D Actual	Y-T-D Encumbrance	Reserve	Prior Year Adj	Budget Balance	%
Original	549,049	282,304	0			266,745	48.58
Current	549,049	282,304	0			266,745	48.58
Group	660,072	282,304	0			377,768	57.23

Next Year

Current	549,049	0	0			549,049	100.00
Group	660,072	0	0			660,072	100.00

Edit This Record Clear

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## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** 4/27/2021

**PREPARED BY:** Megan Mainer

**AGENDA CONTENT:** Discussion and possible action on Bates Park closure for the 2021 USA Softball - Texas 6U State Tournament.

**AGENDA ITEM SECTION:** Regular Agenda

**BUDGETED AMOUNT:** NA

**FUNDS REQUESTED:** TBD

**FUND:** TBD

### EXECUTIVE SUMMARY:

AGSA would like your consideration to host the 2021 USA Softball - Texas 6U State Tournament at Bates Park on June 4-6, 2021. AGSA is requesting Bates Park be closed to the public so gates fees can be collected. This event has two goals, to attract bring visitors into the community and to raise money for AGSA. Monies raised at this event will directly fund purchasing and installing lights on Field #5 at Bates Park. Below are some of the activities we would have at this event.

- **Tournament Play**
- **Vendors/Team Booths (10' x 10' vendor spaces)**
- **Concessions**

Additionally, AGSA may request the City's assistance to help coordinate a room for a coach's meeting, additional trash cans, a roll off container, team bags including player wrist bands and information regarding local restaurants and associated discounts, portable toilet and hand washing station rental, and portable light rental for field five.

### RECOMMENDATION:

Staff recommends City Council approve the mass gatherings permit, waive the permit fee, and allow Bates Park closure for the 2021 USA Softball - Texas 6U State Tournament.



AGSA DISTRICT 27 STATE 6U TOURNAMENT  
BATES PARK, ANGLETON, TX  
JUNE 4-6, 2021

AGSA would like your consideration to host the 2021 USA Softball Texas 6U State Tournament at Bates Park on June 4-6, 2021. This event has two goals, to attract bring visitors into the community and to raise money for AGSA. Monies raised at this event will directly fund purchasing and installing lights on Field #5 at Bates Park. Below are some of the activities we would have at this event.

- **Tournament Play**
- **Vendors/Team Booths** (Food trucks, crafts, bake sales, etc.)
  - 10' x 10' vendor spaces
- **Concessions**

AGSA is requesting Bates Park be closed to the public so gates fees can be collected.

Thank you for your consideration,  
Todd Patterson  
AGSA President

**CITY OF  
ANGLETON**  
Mass Gathering  
Application

Event Name: District 27 State 6U  
Tournament

# Mass Gathering Permit Application

To be filed at least 45 days before the mass gathering date.

**\*\*\* Form must be complete in its entirety. Incomplete forms will be rejected.**

### PROMOTER

Promoters Name: Todd Patterson  
 Company: Angleton Girls Softball Association  
 Primary Phone: (979) 215-0902 Secondary Phone: ( ) -  
 Address: 700 Bates Park Rd. Angleton, TX  
 Email Address: toddpattersonntp2013@gmail.com  
 Name of the Event: U4 2021 State Tournament

**SUBMIT FINANCIAL STATEMENT THAT REFLECTS THE FUNDS BEING SUPPLIED TO FINANCE THE MASS GATHERING AND EACH PERSON SUPPLYING THE FUNDS.**

### PROPERTY

Property Owner Name: City of Angleton Phone: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Email Address: \_\_\_\_\_  
 The 911 address of the property on which the event will be held: \_\_\_\_\_

**SUBMIT CERTIFIED COPY OF THE AGREEMENT BETWEEN PROMOTER AND PROPERTY OWNER.**

Description of location (consider attaching a diagram and/or area map):

Bates Park  
 Address of mass gathering: 700 Bates Park Rd.  
 Dates of proposed gathering: \_\_\_\_\_

### EVENT INFORMATION

Event time from: 4 am/pm on 6/4/2021 until 8 am/pm on 6/6/2021  
 Expected number of attendees: 200+  
 Maximum # of persons the promoter will allow to attend: \_\_\_\_\_

Will alcohol be served at the event? \_\_\_\_\_ Yes  No

Will minors be attending the event?  Yes \_\_\_\_\_ No

If minors will be attending the event, provide a description of the promoter's preparations for supervising minors who may attend the event.

\_\_\_\_\_

This will be a family event. Minors should be accompanied by adults. Staff will monitor all areas of event.

Performers:

Name and address of each performer who has agreed to appear at the mass gathering:

N/A

Name and address of each performer's agent:

N/A

SUBMIT A DESCRIPTION OF THE TERMS OF THE AGREEMENT BETWEEN THE PROMOTER AND THE PERFORMER.

HEALTH AND SANITATION COMPLIANCE:

Following the minimum standards of the Texas Administrative Code, Title 25, Section 265.3 (water supply, toilet facilities, vector control, solid waste facilities, noise control, food sanitation, medical and nursing care and final site clean-up)

Describe the water supply, meeting minimum standards noted above:

All water is from existing city water supply

Describe the Toilet facilities, meeting minimum standards noted above:

Public restrooms onsite

Describe Vector Control, meeting minimum standards noted above:

City maintains vector control annually in concession area.

Describe the steps taken to ensure minimum health/sanitation standards will be maintained during the gathering, including the names of the solid waste haulers and liquid waste haulers, with their phone numbers and specify the frequency that the solid and liquid waste will be picked up:

All covid protocols will be followed.

Describe Noise Control, meeting minimum standards noted above, ensuring that noise levels from the event do not exceed 70 decibels measured at the perimeter of the mass gathering site:

NO performers, NO activites should exceed 70 decibels

Food and Beverage Services:

The promoter must attach a list of all permitted mobile food vendors and temporary food service vendors, including vendors providing bar services.

The promoter shall ensure all temporary food service permit applications are submitted to the City Health Authority at least ten (10) days before the event. All food vendors must hold a City Food Vendor Permit.

Food and Beverage Safety Requirements – All vendors will be subject to fire and health inspections and must meet the minimum standards noted above.

Describe the steps taken to ensure the physical health/safety of the persons attending:

All activites will be conducted in a safe manner. All covid protocols will be followed.

Describe the preparations taken to provide adequate medical/nursing care to include the total number of Emergency Medical Personnel and their qualifications, including a copy of a contract between the promoter and ambulance service indicating the number of ambulances, emergency first aid stations and emergency personnel to be on site at the mass gathering and a written plan for evacuation of sick or injured persons to be approved by the City Health Authority, meeting the minimum standard for medical and nursing care noted above:

Staff will have First Aid available.

Final Site Clean Up Plan

The promoter must include a site clean-up plan for returning the site to its pre-event condition, meeting the minimum standards for final site clean up noted above.

**SECURITY AND PUBLIC SAFETY COMPLIANCE:**

Following the minimum standards of the Texas Administrative Code, Title 37, Chapter 1, Subchapter L, Section 1.161-1.169,

Describe the method promoter will use to ensure maximum number of attendees is not exceeded:

This is an outdoor event so no max.

Describe the preparations you will take to provide traffic control and physical security, including a copy of a contract or agreement between the promoter and the City of Angleton Police Department and/or Brazoria County Sheriff's Department listing the exact number of off-duty police officer and deputies to be on site at the mass gathering, submitting a security plan and how security will be handled for the event:

Staff will handle traffic control within the park.

Describe the steps you will take to ensure that the mass gathering will be conducted in an orderly manner:

This event will be a family event. NO alcohol will be sold, provided or consumed at event.

**SUBMIT PLAN TO ADDRESS HAZARDOUS CONDITIONS, INCLUDING, BUT NOT LIMITED TO EVACUATION, CANCELLATION OR DELAY OF THE MASS GATHERING.**

Identify the locations on the grounds where promoter or representative will be available at all times during the event:

Organizer's booth will be next to concession stand.

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If applicable, provide a copy of contract with licensed company or individual providing fireworks or pyrotechnic display. Must be permitted and approved by Fire Marshal.

**COMPREHENSIVE SCALED SITE PLAN MUST BE SUBMITTED SHOWING THE COMPLETE LAYOUT OF THE PROPERTY, INCLUDING THE FOLLOWING:**

**INFORMATION THAT MUST BE SHOWN ON THE SITE PLAN**

1. Tents, identified with description of use and size;
2. Generators (marked with "G");
3. Access points, including ingress and egress from each area, tent, lounge, etc.;
4. Location of emergency medical services personnel;
5. Location of each emergency aid station (marked with red+);
6. Location of promoter's headquarters;
7. All stage locations with description of use and size;
8. All food preparation and food service locations;
9. All water supply locations, marked with blue "W";
10. All hand-washing and drying facilities that will have running water;
11. All solid waste collection locations;
12. Location of each toilet, labeled "Men" or "Women" and a description of the type of toilet;
13. Location of any hazards on the property such as streams, ponds, steep or uneven terrain;
14. Location and number of officers providing traffic control;
15. Location and capacity of on-site parking, including location and capacity of parking for recreation vehicles;
16. Routes for ingress/egress for attendees;
17. Routes for emergency access ingress/egress;
18. Location and description for traffic control signage; and
19. Locations for lighting.

**INDEMNIFICATION PROVISION**

**THE PROMOTER AGREES TO INDEMNIFY AND HOLD THE CITY OF ANGLETON, ITS OFFICIALS, OFFICERS, EMPLOYEES AND AGENTS HARMLESS FROM ALL COSTS, EXPENSES (INCLUDING REASONABLE ATTORNEY'S FEES) AND DAMAGES TO PERSONS OR PROPERTY ARISING DIRECTLY OR INDIRECTLY AS A RESULT OF THE MASS GATHERING.**

Information True and Correct

The undersigned promoter affirms that all of the information provided or to be provided by the promoter is true and correct.

Promoter: \_\_\_\_\_

By:  C. Todd PATTERSON

Signature

Printed Name

Title: AGSA President

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

WHEN APPLICATION IS COMPLETE, TURN APPLICATION AND ALL REQUIRED DOCUMENTS IN TO THE CITY MANAGER AT 121 S. VELASCO, ANGLETON, TEXAS.

**FOR OFFICE USE ONLY:**

\*\*\*\*\*

**Angleton Police Department:**

Approved                      or                      Denied

**By:**

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

Signature: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Notes: \_\_\_\_\_

\_\_\_\_\_

\*\*\*\*\*

**Angleton Health Authority:**

Approved or Denied

**By:**

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

Signature: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Notes: \_\_\_\_\_  
\_\_\_\_\_

\*\*\*\*\*

**Angleton Fire Marshal:**

Approved or Denied

**By:**

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

Signature: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Notes: \_\_\_\_\_  
\_\_\_\_\_

\*\*\*\*\*





## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** 04/27/2021

**PREPARED BY:** Glenn LaMont, Megan Mainer, Martha Eighme, and Colleen Martin

**AGENDA CONTENT:** Discussion and possible actions on any of Governor Abbott's latest executive orders, Brazoria County's emergency declarations and impact on the City of Angleton and how to proceed with city business in the future.

**AGENDA ITEM SECTION:** Regular Agenda

**BUDGETTED AMOUNT:** N/A

**FUNDS REQUESTED:** N/A

**FUND:** N/A

**EXECUTIVE SUMMARY:**

Staff would like City Council's advice and direction on latest policies. This is also an Opportunity for Council to ask questions on COVID-19 response. Topics include vaccination updates, funding, and personnel policies. Review and action on a list of purchases for CARES Act Funds.

**RECCOMENDATION:**

Discussion and Questions

CARES Act Proposed Spending Plan

<u>Description</u>	<u>Amount</u>
Police Department Bank Fence Project	\$2,700.00
Unleaded Fuel (Stored at PD)	\$2,895.22
Station 3 generator install	\$5,000.00
TPW Grant administration	\$51,400.00
Police Department Dispatch upgrade	\$70,000.00
Automatic Door Locks at all park restrooms	\$10,000.00
Backup generator connection for rec center	\$29,212.85
8 Air pack replacements	\$52,000.00
Epoxy Coating Station 3 Bay floors	\$28,000.00
Station 1 Media Room update	\$10,000.00
Court renovations	\$25,000.00
PD Parking lot striping	\$1,004.25
Sidewalk Project	\$80,000.00
Solar Lights	\$60,000.00
Repair/replace shade at Freedom Park	\$10,500.00
Freedom Park Bleacher Shades	\$59,392.00
Wastewater Treatment Plant Lab	\$124,000.00
WWTP Asbestos Survey / Cleanup	\$25,000.00
Kitchen for Service Center	\$6,000.00
Gis System Plotter	\$8,738.92
Donation to Actions	\$5,000.00
City Hall and PD Disposal	\$2,000.00

Total All	<u>\$667,843.24</u>
Total Available	<u>\$667,843.24</u>
Difference	\$0.00

ARA Proposed Spending Plan

<u>Description</u>	<u>Amount</u>
City-Wide ADA transition plan	\$150,000.00
Station 1 Overflow Building	\$125,000.00
Angleton pLTE Project	\$244,716.68
Generator for Rec. Center	\$79,645.32
Total All	\$599,362.00
Total Available	\$2,120,000.00
Difference	(\$1,520,638.00)

CIP Proposed Spending Plan

<u>Description</u>	<u>Amount</u>
Add the alternates to Lakeside Park	\$162,000.00
Dog Park Master Plan	\$50,000.00
Pool Dampers	\$10,000.00
Total All	\$222,000.00
Total Available	\$0.00
Difference	\$222,000.00

Budget Proposed Spending Plan

<u>Description</u>	<u>Amount</u>
Truck Computers	\$31,500.00
Bus wrap	\$5,719.80
Downing St. Tennis Courts rehab	\$25,000.00
Total All	\$62,219.80
Total Available	\$0.00
Difference	\$62,219.80