



CITY COUNCIL MEETING

March 18, 2024 at 6:00 PM

Wolfforth City Hall - 302 Main Street Wolfforth, TX

AGENDA

CALL MEETING TO ORDER

INVOCATION - Council member McDonald

PLEDGE OF ALLEGIANCE - Council member Brashier

ROLL CALL AND ESTABLISH A QUORUM

SAFETY REVIEW

CITIZEN ENGAGEMENT

This is an opportunity for the public to address the City Council regarding an item on the agenda, except public hearings that are included on the agenda. Comments related to public hearings will be heard when the specific hearing begins. Citizen comments are limited to three (3) minutes per speaker, unless the speaker requires the assistance of a translator, in which case the speaker is limited to six (6) minutes, in accordance with applicable law. Each speaker shall approach the designated speaker location, complete the citizen engagement sign-in sheet and state his/her name and city of residence before speaking. Speakers shall address the City Council with civility that is conducive to appropriate public discussion. Speakers can address only the City Council and not individual city officials or employees. The public cannot speak from the gallery but only from the designated speaker location.

CONSENT AGENDA

Items considered to be routine are enacted by one motion without separate discussion. If the City Council desires to discuss an item, the item is removed from the Consent Agenda and considered separately.

- [1.](#) Consider and take appropriate action on January 2024 departmental reports
- [2.](#) Consider and take appropriate action on February 2024 departmental reports
- [3.](#) Consider and take appropriate action on minutes from March 4, 2024 Council meeting.

REGULAR SESSION

- [4.](#) Consider and take appropriate action on Fiscal Year 2023 Financial Audit

5. Consider and take appropriate action on award of bid for 2024 Sealcoating to Missouri Petroleum Products Company, LLC.
6. Consider and take appropriate action on proposal from SitePro to add SCADA to Harvest Wells
7. Consider and take appropriate action on a Resolution 2024-010

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WOLFFORTH, TEXAS
APPROVING A LEASE AGREEMENT WITH JERRY WEAVER FOR THE CITY OF
WOLFFORTH WASTEWATER FARM; AND PROVIDING AN EFFECTIVE DATE

8. Consider and take appropriate action on request for additional center pivot irrigation system for wastewater treatment facility

EXECUTIVE SESSION

In accordance with Texas Government Code, section 551-001, et seq., the City Council will recess into executive session (closed meeting) to discuss the following:

551.071 Consultation with Attorney: To consult with Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 – Open Meetings (i) Wolfforth Land Company 380 Agreement

RECONVENE INTO OPEN SESSION

In accordance with Texas Government Code, chapter 551, the City Council will reconvene into regular session to consider action, if any, on matters discussed in executive session.

COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

ADJOURN

In accordance with the Americans with Disability Act any person with a disability requiring reasonable accommodation to participate in this meeting should call the City Secretary at 806-855-4120 or send written request to P.O. Box 36 Wolfforth Texas 79382 at least 48 hours in advance of the meeting date.

Certification

I, the undersigned authority do hereby certify that the Notice of Meeting was posted at City Hall of the City of Wolfforth, Texas was posted on March 15, 2024 at 5:00 p.m.

/s/ Terri Robinette, City Secretary

January 2024 Departmental Reports

Monthly Report January 2024

New Construction: 31-Residential

Estimated Value: \$ 8,948,022

Subdivision: Harvest-19, Preston Manor-1, Frenship Mesa-4, Overlook- 7

31-Single Family

Ongoing Construction: 1-Commercial, 124-Residential

Subdivision: Harvest-85, Overlook-20, Iron Horse-3, Preston Manor-9, Windsor Estates-1, Fox Run-1, Frenship Mesa-5

124-Single Family

1-Commerical (Wing Stop)

Completed Construction: 20-Residential, 1-Commercial

Subdivision: Harvest- 16, Overlook-2, Iron Horse-2

20-Single Family

1-Commercial (Luxury Lounge)

Plat and Commercial Update January 2024

Platting:

Overlook 2B- final walk-through scheduled February 9th

Overlook 3- final walk-through scheduled February 9th

Harvest 8A- TCEQ Approval Granted, will go to council 12-18-23

Overlook West Phase 1- final walk-through scheduled February 9th

Iron Horse Phase 2- Council approval 1-22-24

Commercial:

Luxury Lounge- completed

Wingstop- Scheduled to be complete in February

Frenship ISD Soccer Complex- in plan review

Frenship ISD Expansion of 9th Grade Center- in plan review

Permit Title	Permit Description	Project Address	Applicant	Date Started	Project Square Feet	Estimated Valuation
Building Permit New (R)	single family	625 E 14th Street	Jake Shannon, jake.crconsulting@gmail.com	01/18/2024	2285	235355
Building Permit New (R)	Single Family	3211 Farmhouse Avenue	Betenbough Homes	01/11/2024	2268	233604
Building Permit New (R)	Overlook	609 E 15th Street	Tim Roten, HomeMakers Building Group LLC	01/12/2024	3558	366474
Building Permit New (R)	Garden Home	1205 E 21st Street	Betenbough Homes	01/15/2024	1666	171598
Building Permit New (R)	Single Family	3203 Farmhouse Avenue	Betenbough Homes	01/15/2024	2758	284074
Building Permit New (R)	Single Family	3204 Farmhouse Avenue	Betenbough Homes	01/15/2024	2811	289533
Building Permit New (R)	Single Family	812 E 32nd Street	Betenbough Homes	01/15/2024	2117	218051
Building Permit New (R)	Single Family Residence	620 E 15th Street	Dustin Kreger, Dream Built Homes	01/31/2024	1694	174482
Building Permit New (R)	Single Family	810 E 32nd Street	Betenbough Homes	01/11/2024	2002	206206
Building Permit New (R)	Residential Single Family	611 E 15th Street	Brad Roten, Roten Homes, Inc.	01/25/2024	1954	201262
Building Permit New (R)	Single Family Residential	308 Ranger St	Brock Baker, D.R. Horton	01/29/2024	2680	276040
Building Permit New (R)	Single Family Residential	305 Ranger St	Brock Baker, D.R. Horton	01/29/2024	2706	278718
Building Permit New (R)	Single Family Residential	307 Ranger St	Brock Baker, D.R. Horton	01/29/2024	3011	310133
Building Permit New (R)	Single Family Residential	309 Ranger St	Brock Baker, D.R. Horton	01/29/2024	2726	28016
Building Permit New (R)	Single Family Home	611 E 14th Street	Douglas Smith, blkrkproperties@gmail.com	01/29/2024	1787	184061
Building Permit New (R)	Single Family	904 E 32nd Street	Betenbough Homes	01/11/2024	2730	281190
Building Permit New (R)	Single Family	3201 Farmhouse Avenue	Betenbough Homes	01/11/2024	2268	233604
Building Permit New (R)	Single Family	3213 Farmhouse Avenue	Betenbough Homes	01/10/2024	2407	247921
Building Permit New (R)	Single Family home	618 E 15th Street	Douglas Smith, blkrkproperties@gmail.com	01/10/2024	2320	238960
Building Permit New (R)	new construction	613 E 15th Street	Jake Shannon, jake.crconsulting@gmail.com	01/09/2024	2669	274907
Building Permit New (R)	Single Family	3209 Farmhouse Avenue	Betenbough Homes	01/11/2024	2571	264813
Building Permit New (R)	new residential build	923 Canterbury Ave	Custom Homes by Robert Wood, LLC	01/09/2024	16885	1739155
Building Permit New (R)	Single Family	3206 Farmhouse Avenue	Betenbough Homes	01/11/2024	2284	235252
Building Permit New (R)	Single Family	3210 Farmhouse Avenue	Betenbough Homes	01/10/2024	2572	264916
Building Permit New (R)	Single Family	3208 Farmhouse Avenue	Betenbough Homes	01/11/2024	2424	249672
Building Permit New (R)	Single Family	3207 Farmhouse Avenue	Betenbough Homes	01/11/2024	2002	206206
Building Permit New (R)	Single Family	3202 Farmhouse Avenue	Betenbough Homes	01/10/2024	2571	264813
Building Permit New (R)	Single Family	1202 E 31st Street	Betenbough Homes	01/10/2024	3748	386044
Building Permit New (R)	Single Family	808 E 32nd Street	Betenbough Homes	01/10/2024	2002	206206
Building Permit New (R)	Single Family	3212 Farmhouse Avenue	Betenbough Homes	01/10/2024	2407	247921
Building Permit New (R)	Single Family	2003 Panhandle Avenue	Betenbough Homes	01/10/2024	1445	148835
					89328	8948022

SWPPP Inspections

● Passed ● Partial Passed ● Failed ● Canceled

Item # 1.

20

19

15

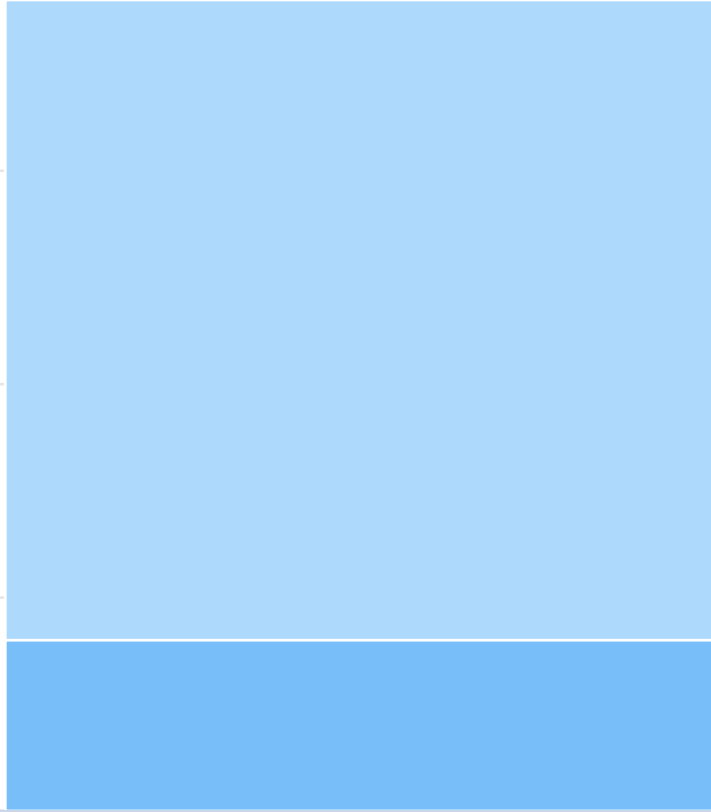
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Jan 24

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Monthly Case Activity Summary

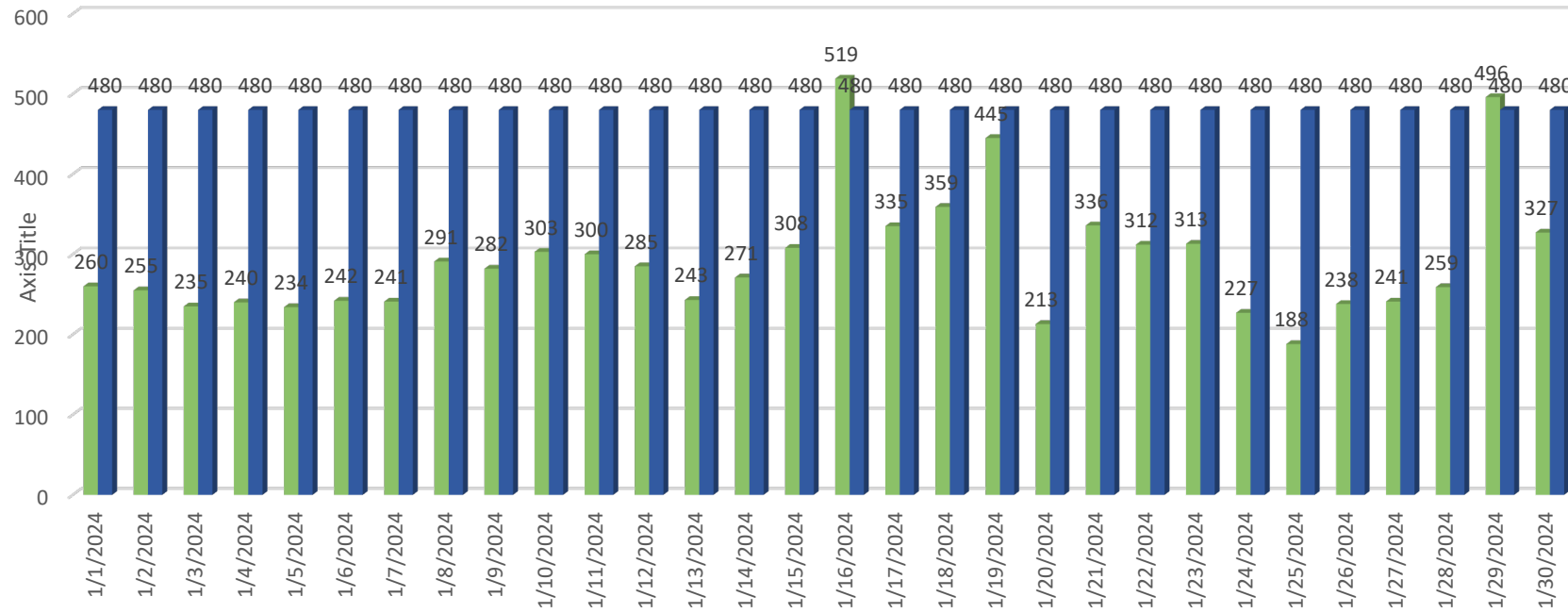
from feed: 01/01/2024 - 01/31/2024

TEMPLATE	REPORTED VIOLATIONS	WORKING VIOLATIONS	CORRECTED VIOLATIONS	TOTAL VIOLATIONS	ACTIVE CASES	ARCHIVED CASES	TOTAL CASES	ISSUED CITATIONS
Junk Vehicle	0	7	0	7	7	2	7	0
MS4 Inspection/Violation	0	1	0	1	0	0	0	0
Parking on Unimproved Surface	0	8	0	8	8	0	8	0
Prohibited Signs	0	0	0	0	0	1	0	0
Recreational Vehicle/Equipment/Trailer Parking in Street	0	2	0	2	2	0	2	0
Stagnant Water, Weeds, and Rubbish	0	12	0	12	9	25	11	0
Tree / Limb Obstructions	0	0	0	0	0	2	0	0
AVERAGE	0.00	4.29	0.00	4.29	3.71	4.29	4.00	0.00
TOTAL	0.00	30.00	0.00	30.00	26.00	30.00	28.00	0.00

January 2024

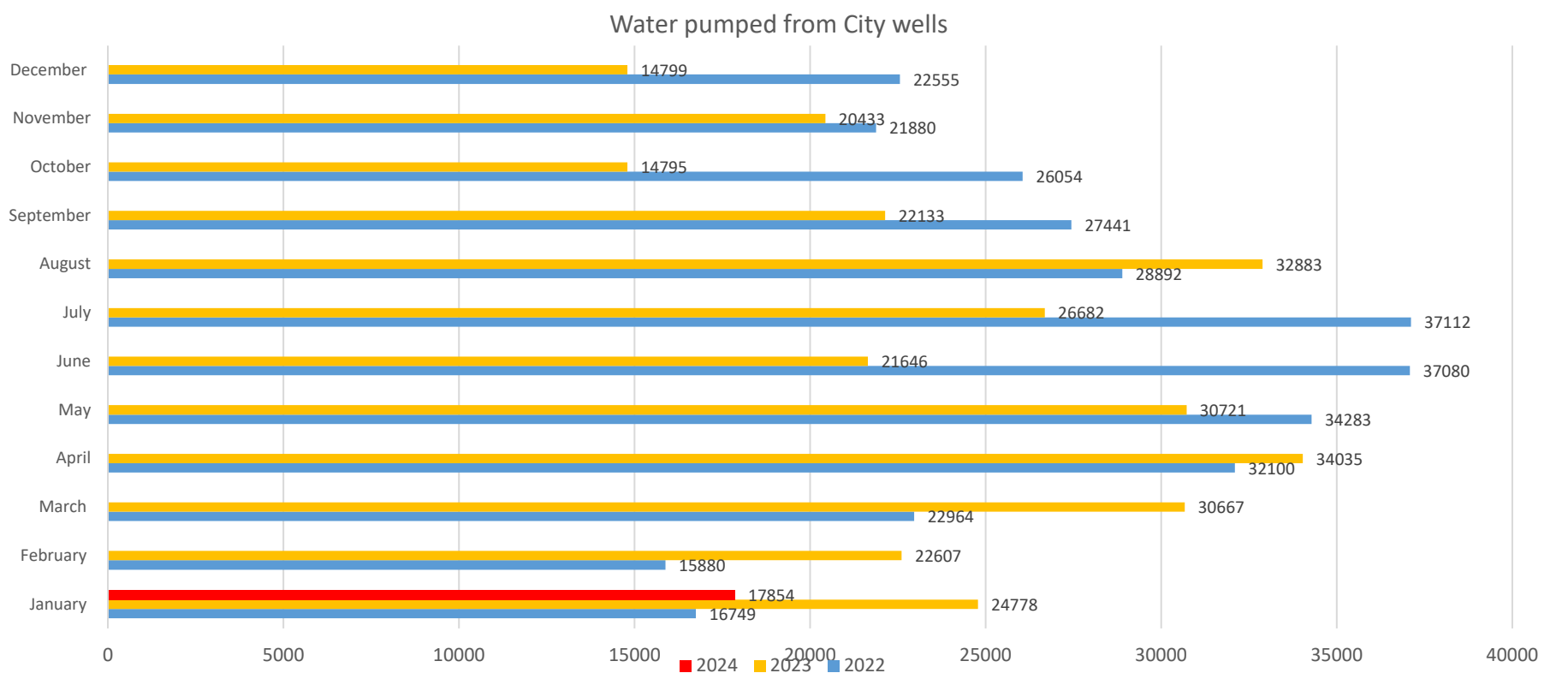
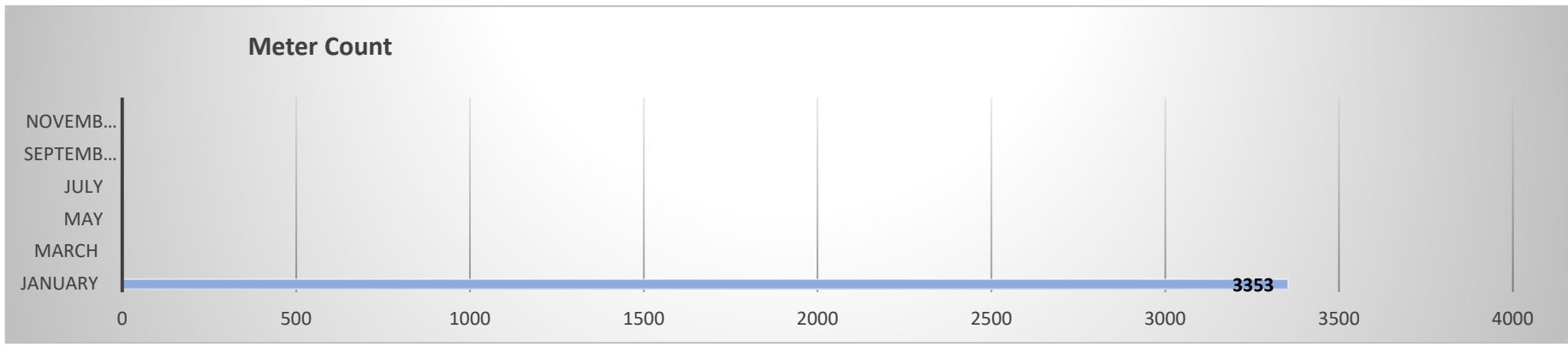
Item # 1.

Daily Pumpage from Wells and Lubbock

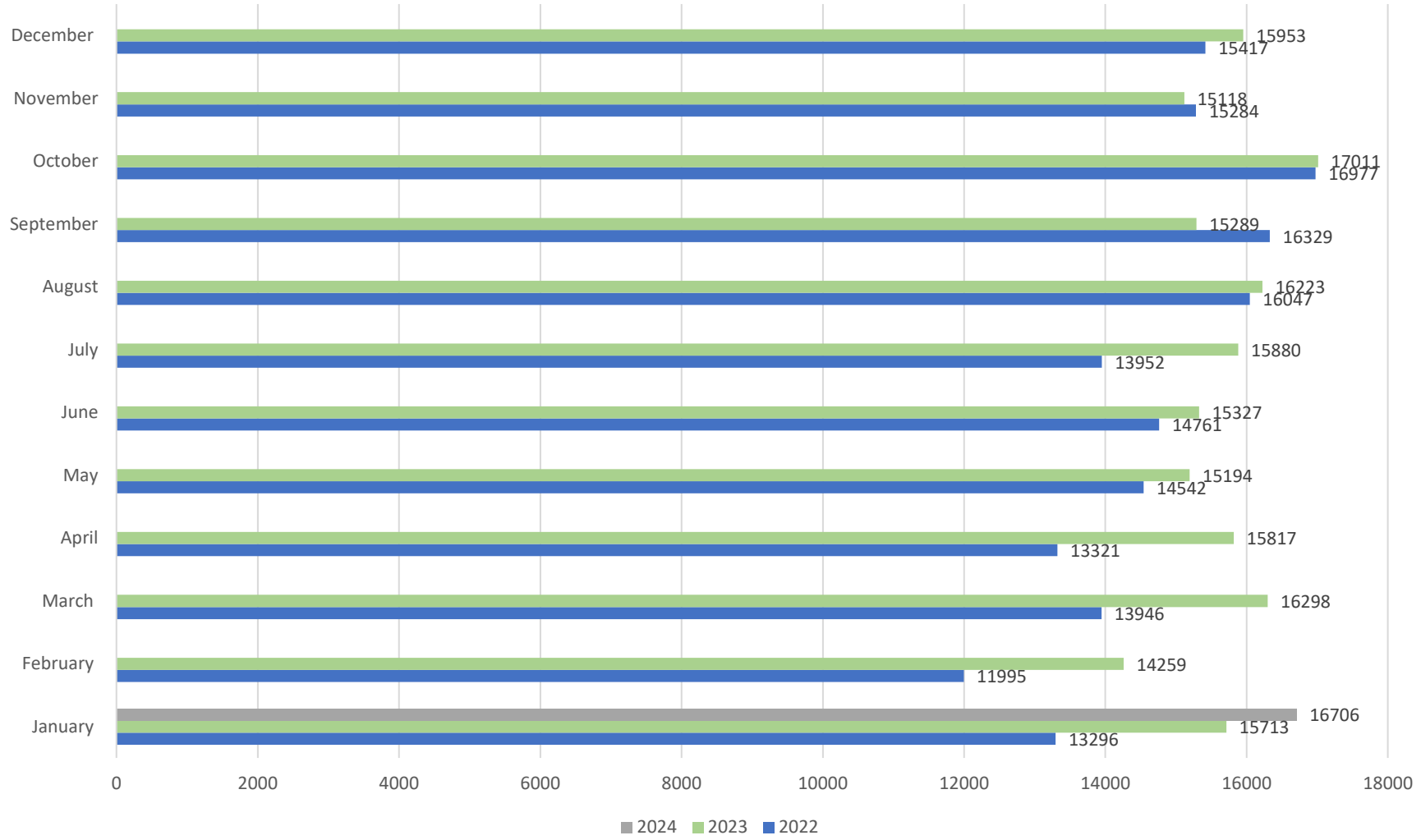


Monthly total of Water Pumped by wells





Sewer Flow



	35			
811 locates				
		205 Work orders		
lworq summary	6 Locks		0 Sewer	0
Building maintenance	1 Low Pressure		3 Signs	0
Container check	Meter can 1 repair		1 Streets	0
Data Log	5 Meter Issues		8 Water	9
Detect leak	12 Meter read		3 Pothole repair	0
Door tag	1 Re read		2 Repairs	0
Furniture	1 Disonnect		Verify 16 occupancy	1
Grade Alley	60 Reconnect		58 Connect	17
Install Meter				

OffenseStopCount

*This report does not include voided, test, or deleted records, but does include warnings (if *ALL* or WARNINGS is selected in the Stop Result field).*

	340 Stops	493 Violations
	340 Stops	493 Violations
Defective Head Lamps		23
Defective Stop Lamps		29
Display Unclean License Plates		7
Failed to Dim Headlights - Meeting		3
Failed To Use Proper Headlight Beam		1
No License Plate Light		33
Ran Stop Sign		12
Speeding		139
Turned Left From Wrong Lane		1
Defective Tail Lamps		20
Driving While License Invalid		5
Driving While License Suspended		1
Drove Without Lights When Required		5
Expired Registration		54
Fail to Display Driver License		4
Fail To Report Change Of Address Or Name		3
Fail to Stop Proper Place - Traffic Light		4
Fail to Stop-Designated Point - Stop Sign		13
Failed To Drive In Single Lane		5
Failed To Signal Lane Change		6
Failed To Signal Turn		11
Failure to Maintain Financial Responsibility		28
Fictitious License Plate/Registration/Safety Inspection		4
Impeding Traffic		2
No Driver License		13
No/Defective Light Front Bike/Motor-Bike		1
Open Container in Motor Vehicle - Driver		4
Possession of Drug Paraphernalia		10
Turned Right Too Wide		6



OffenseStopCount

No Tail Lamps	8
Display Fictitious License Plate	1
Failed To Yield Right Of Way	2
Improper Turn	2
No Seat Belt - Driver	2
No Stop Lamps	1
Operate Motor Vehicle with Fictitious Plate	1
Operate Unregistered Motor Vehicle	1
Ran Red Light	1
Reckless Driving	2
Turned Right From Wrong Lane	1
Unrestrained Child - Safety Seat Violation	3
Wrong Color License Plate Light	2
Defective Brakes	1
Drove Center Lane - Not Pass or Left Turn	1
Expired Driver License	1
Fail Stop Proper Place - Flash Red Signal	3
Fail To Control Speed	1
Operate Motor Vehicle Without Plates	1
Speeding in School Zone	1
Defective Turn Signal Lamps	1
Fail to Stop Proper Place - Not Intersect	1
Failed to Yield Right of Way - on Green Signal	1
No Head Lamps - When Not Equipped	3
Child Not Secured By Seat Belt	1
Driving Under Influence - Minor	1
Failed To Signal Distance Before Turn	1
Minor In Possession	1

WOLFFORTH POLICE DEPARTMENT

Item # 1.

Calls - By Type

01\01\2024
thru 01\31\2024

Type	Description	# Of Calls
8	911 HANGUP	1
5	ACCIDENT (BLUE FORM)	6
7	ACCIDENT (REPORTABLE)	16
9	ALARM (FALSE BUSINESS)	3
1	ALARM (FALSE RESIDENTIAL)	8
3	ALARM (FALSE SCHOOL)	4
10	ANIMAL COMPLAINT	7
16	ASSIST OTHER AGENCY (FIRE EMS)	4
18	ASSIST OTHER AGENCY (OTHER)	10
21	BURGLARY (BUSINESS)	1
24	CHECK BUSINESS	67
26	CHECK WELFARE (PERSON)	6
27	CITY ORDINANCE VIOLATION	1
28	CIVIL DISPUTE	2
29	CIVIL MATTER	4
39	CRIMINAL TRESPASS	2
42	DEATH	1
43	DISORDERLY CONDUCT	9
45	DOMESTIC (NON ARREST)	7
47	DRUG PARAPHERNALIA	2
48	DRUGS FELONY	7
49	DRUGS MISD.	3
50	DUIM	1
51	DWI	3
52	EMERGENCY DETENTION	1
57	FORGERY	1
59	HARASSMENT	2
60	INFORMATION	44
61	INVESTIGATION	2
66	MOTORIST ASSIST	4
67	OTHER	1
69	PROPERTY (LOST)	1
70	PROWLER	4
101	RADAR CHECK	95
100	S.T.E.P	6
74	SCHOOL PATROL	23
76	STALKING	1
78	SUSPICIOUS ACTIVITY (PERSON)	3
79	SUSPICIOUS ACTIVITY (VEHICLE)	7
77	SUSPICIOUS ACTIVITY (OTHER)	1
80	THEFT	7
81	TRAFFIC	4
82	TRAFFIC COMPLAINT	9
85	TRAFFIC CONTACT (WARNING)	1
83	TRAFFIC CONTACT (ARREST)	5
84	TRAFFIC CONTACT (CITATION)	3
86	TRAFFIC HAZARD (LIGHTS OUT, WIRES DOWN, DEBRIS IN ROADWAY, ETC)	3
87	UNLAWFUL CARRYING OF A WEAPON	1
89	UUMV	1
90	VEHICLE (ABANDONED)	1

Type	Description	# Of Calls	Item # 1.
96	WARRANT SERVICE (CRIMINAL)	2	
98	ZONE PATROL	1,497	
	Total	1,905	

Library Report

Dates included: January 1, 2024 – January 31, 2024

Circulation Statistics: 3,214 Checkouts

** Almost 1,500 more than December

Cards issued: 129 new cards (35 digitally through the website)

** Numbers doubled from December, with 63 new members.

Materials Added: 157 Items Value: \$3,068.50

Materials Weeded: 26 Items Value: \$432.63

Overdrive (WT Digital Consortium) – 4,956 eBooks, 4,077 eAudiobooks, and 571 eMagazines

Overdrive New User Registrations – 42 new users

Total number of visitors: 2,234

Total number of computer users: 142

Total number of reference questions: 952

Community Room reservations: 15 Regular **note that we are using the room almost daily for library/ community events, GED/ESL, and for Fire/EMT classes**

Program totals: 11 Total Programs: Family – 1 | Children’s – 9| Teen – 0| Adult – 1 |

Total Activity Participation: 395 total/ 223 children / 0 teens / 172 adults

** Almost doubled from the December participation of 218 attendees.

January Beanstack overview: 2 New Registrations | 988 books | 4,211 minutes read | 36 Active Readers

Volunteer Hours: 1:58 hours

The Library has had a busy January, with 129 new members added, which we usually only see in the summer months, or during Library Card Sign-up month in September. We continue to see increased visitors in the building, higher than-normal circulation numbers, and increases in program attendance as the Wolfforth area continues to grow. We have added more programs this month, and are preparing many new programs to reach our school-age, teen, and adult patrons. One of the exciting programs we are adding is the Thinking Money ALA Program, which is designed for children ages 3-12 years old and ties financial education and literacy together and is delivered in a format designed for young children. his program is part of a grant offered through the American Library Association and the FINRA Investor Education Foundation. The Library will receive the Thinking Money for Kids Program Kit and a set of Playaway Launchpad tablet computers loaded with digital financial games for patrons to check out. In addition, we will host five in-person children’s programs that will include fun and interactive financial literacy lessons. Almost 600 libraries applied for this competitive in-kind grant program, with 300 public libraries across the US receiving the award, 18 of which are in Texas.

The Library has submitted two grant applications this month to help support new programming to meet the growing needs of the community. The Christina Woll Grant is offered through the Texas Library Association and is primarily used to address needs in collection development and any program cost related to the enhance

collection. The total award is \$1,000 and award notices will be made in April. The Library also submitted Dollar General Summer Literacy Program grant valued at \$3,000 to be used towards outreach and programming during the summer months that support literacy for children and adults. Award notices for this grant will be made in April as well. This summer the Library has 44 programs scheduled in June and July and, if awarded, will use these funds to enhance the programs to reach a wider audience, and to cover program supplies and collection development related to the programs.

Beginning March 1st, the Library will close at 6 p.m. on Fridays to allow us to increase the hours we are open on Saturdays to better accommodate our families that work during the week. Our new hours will be Monday – Thursday 9 a.m. to 8 p.m., Friday from 9 a.m. to 6 p.m., and Saturday from 10 a.m. to 5 p.m. We will begin offering additional programs on Saturdays targeted at the family audience beginning in June.

Wolfforth Fire EMS									
2024 Run Totals									
January	City of Wolfforth	Lubbock County	City of Lubbock	City of Ropesville	Hockley County	Terry County	Lynn County	Yoakum Co	
Fire	28	22		4				1	55
EMS	38	41		8	6				93
February									
Fire									0
EMS									0
March									
Fire									0
EMS									0
April									
Fire									0
EMS									0
May									
Fire									0
EMS									0
June									
Fire									0
EMS									0
July									
Fire									0
EMS									0
August									
Fire									0
EMS									0


Item # 1.

September									
Fire									0
EMS									0

October									
Fire									0
EMS									0

	City of Wolfforth	Lubbock County	City of Lubbock	City of Ropesville	Hockley County	Terry County	Lynn County	Lamb Co	
November									
Fire									0
EMS									0

December									
Fire									0
EMS									0

DocuSigned by:

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2/10/2024



City of Wolfforth

Budget Report
Account Summary

Item # 1.

For Fiscal: 2023-2024 Period Ending: 01/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - General Fund						
Revenue						
Department: 000 - Non-departmental						
01-000-31100-000	Property Taxes	4,029,212.00	4,029,212.00	2,511,077.90	3,278,656.85	-750,555.15 81.37 %
01-000-31300-000	Sales Tax	1,300,000.00	1,300,000.00	109,205.74	218,777.08	-1,081,222.92 16.83 %
01-000-31600-000	Franchise Fees	350,000.00	350,000.00	25,840.50	44,728.08	-305,271.92 12.78 %
01-000-32200-000	Building Permits	340,000.00	340,000.00	25,803.95	71,674.72	-268,325.28 21.08 %
01-000-32310-000	Electrical Permits	105,000.00	105,000.00	11,936.62	39,785.49	-65,214.51 37.89 %
01-000-32320-000	Mechanical Permits	115,000.00	115,000.00	6,972.22	39,407.82	-75,592.18 34.27 %
01-000-32330-000	Plumbing Permits	98,000.00	98,000.00	13,017.82	37,415.07	-60,584.93 38.18 %
01-000-32340-000	Sprinkler Permits	7,500.00	7,500.00	560.00	3,990.00	-3,510.00 53.20 %
01-000-32400-000	Re-Inspection Fees	2,100.00	2,100.00	630.00	2,520.00	420.00 120.00 %
01-000-32450-000	Engineer Review Fee	300,000.00	300,000.00	0.00	2,050.00	-297,950.00 0.68 %
01-000-32500-000	Alarm Permits and Fees	600.00	600.00	50.00	200.00	-400.00 33.33 %
01-000-32600-000	Fire Inspections	1,000.00	1,000.00	605.00	6,195.92	5,195.92 619.59 %
01-000-32700-000	Solar Panel Permit	4,000.00	4,000.00	175.00	1,050.00	-2,950.00 26.25 %
01-000-32800-000	Plat Fee	22,500.00	22,500.00	1,625.00	3,925.00	-18,575.00 17.44 %
01-000-32900-000	Miscellaneous Permits	4,400.00	4,400.00	0.00	441.01	-3,958.99 10.02 %
01-000-33800-000	County Library Funds	14,754.00	14,754.00	0.00	14,754.00	0.00 100.00 %
01-000-33801-000	Library Revenue	3,200.00	3,200.00	552.46	1,697.44	-1,502.56 53.05 %
01-000-33860-000	Billboard Revenue	3,000.00	3,000.00	250.00	1,000.00	-2,000.00 33.33 %
01-000-33900-000	Training Center Rental Fee	4,800.00	4,800.00	0.00	0.00	-4,800.00 0.00 %
01-000-33950-000	City Buildings Rent	58,000.00	58,000.00	4,699.00	18,796.00	-39,204.00 32.41 %
01-000-33955-000	Lease Income	24,000.00	24,000.00	30.00	120.00	-23,880.00 0.50 %
01-000-34200-000	County Fire Funds	210,000.00	210,000.00	0.00	185,380.00	-24,620.00 88.28 %
01-000-34205-000	Fire Suppression Revenue	0.00	0.00	212.50	212.50	212.50 0.00 %
01-000-34500-000	EMS Billing Revenue	326,000.00	326,000.00	29,024.93	98,874.62	-227,125.38 30.33 %
01-000-34520-000	EMS Standby Revenue	20,000.00	20,000.00	0.00	7,400.00	-12,600.00 37.00 %
01-000-34700-000	Kennel Care	500.00	500.00	0.00	21.00	-479.00 4.20 %
01-000-35100-000	Municipal Court Revenue	165,000.00	165,000.00	10,123.61	41,163.84	-123,836.16 24.95 %
01-000-35150-000	Police Donations	500.00	500.00	0.00	0.00	-500.00 0.00 %
01-000-36110-000	Interest Income	40,000.00	40,000.00	17,803.12	40,250.80	250.80 100.63 %
01-000-36600-000	Abatement Reimbursement	0.00	0.00	640.00	2,279.00	2,279.00 0.00 %
01-000-36610-000	Abatement Administration	600.00	600.00	1,200.00	3,639.00	3,039.00 606.50 %
01-000-36800-000	Long/Short	0.00	0.00	0.00	50.05	50.05 0.00 %
01-000-36900-000	Maps and Reports	1,000.00	1,000.00	44.00	170.00	-830.00 17.00 %
01-000-36910-000	Miscellaneous Income	10,000.00	10,000.00	45.00	600.37	-9,399.63 6.00 %
01-000-36920-001	Salary Expense Recovery-EDC	74,742.00	74,742.00	5,549.10	22,865.88	-51,876.12 30.59 %
01-000-36980-000	Gain on Sale of Assets	0.00	0.00	0.00	3,550.00	3,550.00 0.00 %
01-000-37100-000	Municipal Park Income	10,000.00	10,000.00	0.00	0.00	-10,000.00 0.00 %
01-000-37201-000	Events receipts	1,650.00	1,650.00	0.00	2,000.00	350.00 121.21 %
01-000-38200-000	Mastercard Rebate	4,000.00	4,000.00	0.00	2,314.69	-1,685.31 57.87 %
01-000-39950-000	Transfers in	464,405.00	464,405.00	0.00	0.00	-464,405.00 0.00 %
Department: 000 - Non-departmental Total:		8,115,463.00	8,115,463.00	2,777,673.47	4,197,956.23	-3,917,506.77 51.73%
Revenue Total:		8,115,463.00	8,115,463.00	2,777,673.47	4,197,956.23	-3,917,506.77 51.73%
Expense						
Department: 100 - Admin						
01-100-41000-000	Wages	324,875.00	324,875.00	24,990.26	94,951.10	229,923.90 29.23 %
01-100-41005-000	Longevity	300.00	300.00	18.48	69.30	230.70 23.10 %
01-100-41006-000	Certification Pay	3,600.00	3,600.00	276.92	1,038.45	2,561.55 28.85 %
01-100-41007-000	Vehicle Allowance	6,000.00	6,000.00	461.54	1,730.76	4,269.24 28.85 %
01-100-41010-000	Vacation Buy Back	10,000.00	10,000.00	1,750.00	7,509.29	2,490.71 75.09 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-100-41200-000	Retirement	36,725.00	36,725.00	2,875.96	11,496.25	25,228.75	31.30 %
01-100-41300-000	FICA	25,152.00	25,152.00	1,928.73	5,511.38	19,640.62	21.91 %
01-100-41300-001	IRS Adjustments	0.00	0.00	0.00	651.35	-651.35	0.00 %
01-100-41400-000	Hospitalization	27,911.00	27,911.00	2,208.68	8,282.54	19,628.46	29.67 %
01-100-41500-000	Workers' Comp	669.00	669.00	0.00	0.00	669.00	0.00 %
01-100-41700-000	Unemployment	27.00	27.00	19.66	19.66	7.34	72.81 %
01-100-41905-000	Medova Insurance Claim Settlements	0.00	0.00	1,884.57	1,884.57	-1,884.57	0.00 %
01-100-42010-000	Office Supplies	6,000.00	6,000.00	156.78	1,720.20	4,279.80	28.67 %
01-100-42021-000	Cleaning Supplies	1,500.00	1,500.00	0.00	431.96	1,068.04	28.80 %
01-100-42025-000	Food/Drinks	1,000.00	1,000.00	39.00	1,358.24	-358.24	135.82 %
01-100-42030-000	Office Equipment	5,000.00	5,000.00	2,060.00	6,055.00	-1,055.00	121.10 %
01-100-42035-000	Computer Equipment	3,000.00	3,000.00	0.00	2,080.57	919.43	69.35 %
01-100-42150-000	Training Supplies	1,000.00	1,000.00	0.00	131.61	868.39	13.16 %
01-100-42195-000	Special Events and Awards	13,680.00	13,680.00	2,538.06	24,744.30	-11,064.30	180.88 %
01-100-43101-000	Legal Services	28,000.00	28,000.00	516.00	3,811.00	24,189.00	13.61 %
01-100-43105-000	Onboarding Employee Services	1,000.00	1,000.00	0.00	256.06	743.94	25.61 %
01-100-43110-000	Other Professional Services	25,000.00	25,000.00	2,196.87	10,688.10	14,311.90	42.75 %
01-100-43125-000	IT Services	132,000.00	132,000.00	980.67	22,045.30	109,954.70	16.70 %
01-100-43130-000	Software Licensing	12,000.00	12,000.00	19.50	16,226.21	-4,226.21	135.22 %
01-100-43140-000	Legal Publications	6,000.00	6,000.00	0.00	90.00	5,910.00	1.50 %
01-100-43145-000	Election Services	24,000.00	24,000.00	0.00	17,185.69	6,814.31	71.61 %
01-100-43147-000	GIS Mapping Services	17,200.00	17,200.00	900.00	3,600.00	13,600.00	20.93 %
01-100-43195-000	Electricity/Gas/Phone	100,000.00	100,000.00	5,516.07	19,393.90	80,606.10	19.39 %
01-100-43201-000	Janitorial	43,200.00	43,200.00	3,150.00	12,600.00	30,600.00	29.17 %
01-100-43210-000	Lawn Care	0.00	0.00	0.00	560.00	-560.00	0.00 %
01-100-43225-000	R & M Building	11,000.00	11,000.00	6,740.89	13,551.37	-2,551.37	123.19 %
01-100-43256-000	R & M Damages	0.00	0.00	790.71	11,100.94	-11,100.94	0.00 %
01-100-43265-000	Annual Services Fees	700.00	700.00	0.00	0.00	700.00	0.00 %
01-100-43301-000	Insurance	248,000.00	248,000.00	0.00	260,249.02	-12,249.02	104.94 %
01-100-43310-000	Records Management Systems	23,000.00	23,000.00	0.00	13,823.00	9,177.00	60.10 %
01-100-43320-000	Postage/Freight	1,000.00	1,000.00	329.78	749.97	250.03	75.00 %
01-100-43401-000	Travel/Training	6,000.00	6,000.00	187.35	5,307.16	692.84	88.45 %
01-100-43501-000	Dues/Memberships	2,500.00	2,500.00	0.00	2,351.75	148.25	94.07 %
01-100-43505-000	Fees	0.00	0.00	650.77	1,915.16	-1,915.16	0.00 %
01-100-43510-000	Tax Appraisal/Collection	45,000.00	45,000.00	16,984.50	33,973.73	11,026.27	75.50 %
01-100-43900-000	Other Contractual	80,000.00	80,000.00	893.30	36,216.07	43,783.93	45.27 %
01-100-46130-000	Building Improvements	0.00	0.00	0.00	8,690.15	-8,690.15	0.00 %
	Department: 100 - Admin Total:	1,272,039.00	1,272,039.00	81,065.05	664,051.11	607,987.89	52.20%
Department: 120 - Municipal Court							
01-120-41000-000	Wages	37,440.00	37,440.00	2,880.00	11,428.55	26,011.45	30.52 %
01-120-41002-000	Overtime	1,000.00	1,000.00	0.00	54.09	945.91	5.41 %
01-120-41005-000	Longevity	60.00	60.00	4.62	17.33	42.67	28.88 %
01-120-41006-000	Certification Pay	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
01-120-41200-000	Retirement	4,625.00	4,625.00	322.22	1,210.33	3,414.67	26.17 %
01-120-41300-000	FICA	3,168.00	3,168.00	220.66	879.71	2,288.29	27.77 %
01-120-41400-000	Hospitalization	6,287.00	6,287.00	498.64	1,869.90	4,417.10	29.74 %
01-120-41500-000	Workers' Comp	85.00	85.00	0.00	0.00	85.00	0.00 %
01-120-41700-000	Unemployment	9.00	9.00	2.88	2.88	6.12	32.00 %
01-120-42010-000	Office Supplies	1,200.00	1,200.00	33.86	113.33	1,086.67	9.44 %
01-120-42025-000	Food/Drinks	0.00	0.00	0.00	86.38	-86.38	0.00 %
01-120-42030-000	Office Equipment	500.00	500.00	0.00	44.99	455.01	9.00 %
01-120-42035-000	Computer Equipment	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00 %
01-120-43101-000	Legal Services	11,000.00	11,000.00	1,158.00	2,334.00	8,666.00	21.22 %
01-120-43102-000	Collections	6,000.00	6,000.00	223.17	1,187.61	4,812.39	19.79 %
01-120-43103-000	Judge Professional Service	21,000.00	21,000.00	1,000.00	4,000.00	17,000.00	19.05 %
01-120-43130-000	Software Licensing	7,600.00	7,600.00	0.00	5,174.50	2,425.50	68.09 %
01-120-43320-000	Postage/Freight	2,000.00	2,000.00	0.00	128.40	1,871.60	6.42 %
01-120-43401-000	Travel/Training	2,000.00	2,000.00	0.00	2,741.45	-741.45	137.07 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-120-43501-000	Dues/Memberships	325.00	325.00	0.00	0.00	325.00	0.00 %
Department: 120 - Municipal Court Total:		106,799.00	106,799.00	6,344.05	31,273.45	75,525.55	29.28%
Department: 150 - Financial Administration							
01-150-41000-000	Wages	44,067.00	44,067.00	3,416.89	13,668.18	30,398.82	31.02 %
01-150-41002-000	Overtime	1,500.00	1,500.00	23.94	87.76	1,412.24	5.85 %
01-150-41005-000	Longevity	180.00	180.00	13.84	51.90	128.10	28.83 %
01-150-41200-000	Retirement	5,000.00	5,000.00	385.89	1,537.16	3,462.84	30.74 %
01-150-41300-000	FICA	3,400.00	3,400.00	256.77	994.69	2,405.31	29.26 %
01-150-41400-000	Hospitalization	10,242.00	10,242.00	503.58	2,408.80	7,833.20	23.52 %
01-150-41500-000	Workers' Comp	92.00	92.00	0.00	0.00	92.00	0.00 %
01-150-41700-000	Unemployment	9.00	9.00	3.46	3.46	5.54	38.44 %
01-150-42010-000	Office Supplies	2,000.00	2,000.00	153.43	1,008.47	991.53	50.42 %
01-150-42030-000	Office Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-150-42035-000	Computer Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-150-43105-000	Audit Services	40,000.00	40,000.00	5,000.00	30,000.00	10,000.00	75.00 %
01-150-43130-000	Software Licensing	30,500.00	30,500.00	0.00	25,991.30	4,508.70	85.22 %
01-150-43320-000	Postage/Freight	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00 %
01-150-43401-000	Travel/Training	1,000.00	1,000.00	177.76	403.08	596.92	40.31 %
01-150-43900-000	Other Contractual	250,000.00	250,000.00	14,663.25	57,300.75	192,699.25	22.92 %
Department: 150 - Financial Administration Total:		392,790.00	392,790.00	24,598.81	133,455.55	259,334.45	33.98%
Department: 160 - Building and Grounds							
01-160-41000-000	Wages	70,994.00	70,994.00	5,435.60	20,030.40	50,963.60	28.21 %
01-160-41002-000	Overtime	2,000.00	2,000.00	0.00	902.82	1,097.18	45.14 %
01-160-41005-000	Longevity	120.00	120.00	0.00	0.00	120.00	0.00 %
01-160-41200-000	Retirement	7,944.00	7,944.00	607.15	2,330.49	5,613.51	29.34 %
01-160-41300-000	FICA	5,441.00	5,441.00	415.84	1,601.46	3,839.54	29.43 %
01-160-41400-000	Hospitalization	12,547.00	12,547.00	992.90	3,723.36	8,823.64	29.68 %
01-160-41500-000	Workers' Comp	1,665.00	1,665.00	0.00	0.00	1,665.00	0.00 %
01-160-41700-000	Unemployment	18.00	18.00	5.43	5.43	12.57	30.17 %
01-160-42021-000	Cleaning Supplies	200.00	200.00	0.00	0.00	200.00	0.00 %
01-160-42115-000	Apparel	1,100.00	1,100.00	92.90	363.82	736.18	33.07 %
01-160-42125-000	Fuel/Oil	5,500.00	5,500.00	581.09	2,368.41	3,131.59	43.06 %
01-160-42155-000	Vehicle Supplies	2,500.00	2,500.00	0.00	1,080.26	1,419.74	43.21 %
01-160-42160-000	Safety Equipment	250.00	250.00	0.00	0.00	250.00	0.00 %
01-160-42215-000	Chemical Supplies	250.00	250.00	0.00	-126.35	376.35	-50.54 %
01-160-42225-000	Mowing Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-160-42230-000	Plumbing Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
01-160-42280-000	Senior Citizen Maint Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-160-42900-000	Non-Capital Tools & Equipment	600.00	600.00	207.27	207.27	392.73	34.55 %
01-160-42905-000	Other Operating Supplies	1,000.00	1,000.00	197.12	447.94	552.06	44.79 %
01-160-43210-000	Lawn Care	7,500.00	7,500.00	2,700.00	6,009.99	1,490.01	80.13 %
01-160-43225-000	R & M Building	10,690.00	10,690.00	0.00	649.65	10,040.35	6.08 %
01-160-43230-000	R & M Grounds	1,500.00	1,500.00	560.00	1,420.00	80.00	94.67 %
01-160-43245-000	R & M Equipment	2,500.00	2,500.00	119.18	151.08	2,348.92	6.04 %
01-160-43250-000	R & M Vandalism	500.00	500.00	0.00	0.00	500.00	0.00 %
01-160-43255-000	R & M Other	500.00	500.00	0.00	0.00	500.00	0.00 %
01-160-43265-000	Annual Services Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-160-43900-000	Other Contractual	6,250.00	6,250.00	0.00	0.00	6,250.00	0.00 %
Department: 160 - Building and Grounds Total:		155,319.00	155,319.00	11,914.48	41,166.03	114,152.97	26.50%
Department: 210 - Police							
01-210-41000-000	Wages	1,137,000.00	1,137,000.00	95,314.76	365,284.21	771,715.79	32.13 %
01-210-41002-000	Overtime	30,000.00	30,000.00	1,593.13	5,680.99	24,319.01	18.94 %
01-210-41004-000	Stipend Pay	0.00	0.00	0.00	164.92	-164.92	0.00 %
01-210-41005-000	Longevity	6,120.00	6,120.00	466.18	1,748.17	4,371.83	28.56 %
01-210-41006-000	Certification Pay	30,000.00	30,000.00	2,538.54	9,886.18	20,113.82	32.95 %
01-210-41007-000	Vehicle Allowance	6,000.00	6,000.00	461.54	1,615.39	4,384.61	26.92 %
01-210-41200-000	Retirement	134,163.00	134,163.00	11,407.29	43,028.75	91,134.25	32.07 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-210-41300-000	FICA	91,885.00	91,885.00	7,655.17	28,919.40	62,965.60	31.47 %
01-210-41400-000	Hospitalization	125,751.00	125,751.00	9,870.40	38,168.66	87,582.34	30.35 %
01-210-41500-000	Workers' Comp	31,853.00	31,853.00	0.00	0.00	31,853.00	0.00 %
01-210-41700-000	Unemployment	144.00	144.00	98.56	106.97	37.03	74.28 %
01-210-41900-000	Other Benefits-	14,700.00	14,700.00	73.87	4,933.43	9,766.57	33.56 %
01-210-42010-000	Office Supplies	5,000.00	5,000.00	509.07	953.14	4,046.86	19.06 %
01-210-42035-000	Computer Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-210-42125-000	Fuel/Oil	71,000.00	71,000.00	4,634.71	15,055.69	55,944.31	21.21 %
01-210-42135-000	CID	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-210-42140-000	Firearms and Supplies	6,000.00	6,000.00	0.00	5,791.51	208.49	96.53 %
01-210-42145-000	K-9 Program	2,500.00	2,500.00	0.00	130.85	2,369.15	5.23 %
01-210-42165-000	Vehicle Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-210-42195-000	Special Events and Awards	3,500.00	3,500.00	1,061.25	2,030.44	1,469.56	58.01 %
01-210-42900-000	Non-Capital Tools & Equipment	16,000.00	16,000.00	0.00	1,507.05	14,492.95	9.42 %
01-210-43000-000	P&C Services-Police Dept.	0.00	0.00	0.00	360.00	-360.00	0.00 %
01-210-43101-000	Legal Services	3,000.00	3,000.00	559.50	1,750.50	1,249.50	58.35 %
01-210-43110-000	Other Professional Services	75,000.00	75,000.00	18,427.57	25,732.69	49,267.31	34.31 %
01-210-43125-000	IT Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-210-43195-000	Electricity/Gas/Phone	7,000.00	7,000.00	886.71	1,440.35	5,559.65	20.58 %
01-210-43201-000	Janitorial	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-210-43235-000	R & M Radio	15,800.00	15,800.00	0.00	0.00	15,800.00	0.00 %
01-210-43240-000	R & M Vehicle	34,000.00	34,000.00	1,321.30	4,638.53	29,361.47	13.64 %
01-210-43255-000	R & M Other	5,000.00	5,000.00	152.00	1,279.26	3,720.74	25.59 %
01-210-43260-000	Equipment Lease	4,700.00	4,700.00	150.30	594.15	4,105.85	12.64 %
01-210-43310-000	Records Management Systems	36,500.00	36,500.00	0.00	13,514.58	22,985.42	37.03 %
01-210-43401-000	Travel/Training	15,000.00	15,000.00	230.93	2,537.63	12,462.37	16.92 %
01-210-43501-000	Dues/Memberships	700.00	700.00	0.00	0.00	700.00	0.00 %
01-210-46300-000	Other Equipment	29,500.00	29,500.00	0.00	0.00	29,500.00	0.00 %
Department: 210 - Police Total:		1,945,816.00	1,945,816.00	157,412.78	576,853.44	1,368,962.56	29.65%
Department: 220 - Fire							
01-220-41000-000	Wages	935,186.00	935,186.00	36,291.05	140,030.93	795,155.07	14.97 %
01-220-41001-000	Part Time Wages	75,000.00	75,000.00	20,462.01	80,672.82	-5,672.82	107.56 %
01-220-41002-000	Overtime	52,500.00	52,500.00	2,496.21	11,694.91	40,805.09	22.28 %
01-220-41003-000	Standby Pay	6,000.00	6,000.00	0.00	4,650.00	1,350.00	77.50 %
01-220-41004-000	Deputy Chief Pay	12,000.00	12,000.00	1,846.08	6,922.80	5,077.20	57.69 %
01-220-41005-000	Longevity	1,320.00	1,320.00	83.08	311.55	1,008.45	23.60 %
01-220-41006-000	Certification Pay	43,200.00	43,200.00	2,769.26	10,144.14	33,055.86	23.48 %
01-220-41200-000	Retirement	129,540.00	129,540.00	5,757.13	21,478.37	108,061.63	16.58 %
01-220-41240-000	Firefighters Retirement	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-220-41300-000	FICA	88,718.00	88,718.00	4,811.77	19,184.40	69,533.60	21.62 %
01-220-41400-000	Hospitalization	105,789.00	105,789.00	4,521.38	16,955.14	88,833.86	16.03 %
01-220-41500-000	Workers' Comp	35,083.00	35,083.00	0.00	0.00	35,083.00	0.00 %
01-220-41700-000	Unemployment	207.00	207.00	63.93	94.87	112.13	45.83 %
01-220-42010-000	Office Supplies	4,250.00	4,250.00	197.20	424.81	3,825.19	10.00 %
01-220-42015-000	Telephone/Utilities	0.00	0.00	3,045.12	6,305.13	-6,305.13	0.00 %
01-220-42021-000	Cleaning Supplies	5,830.00	5,830.00	100.45	162.81	5,667.19	2.79 %
01-220-42025-000	Food/Drinks	7,500.00	7,500.00	0.00	676.38	6,823.62	9.02 %
01-220-42030-000	Office Equipment	5,000.00	5,000.00	1,579.98	3,710.06	1,289.94	74.20 %
01-220-42035-000	Computer Equipment	6,600.00	6,600.00	0.00	0.00	6,600.00	0.00 %
01-220-42110-000	Turnout Gear	89,595.00	89,595.00	350.31	350.31	89,244.69	0.39 %
01-220-42115-000	Apparel	8,000.00	8,000.00	0.00	412.19	7,587.81	5.15 %
01-220-42120-000	Medical Supplies	38,750.00	38,750.00	2,354.66	14,127.74	24,622.26	36.46 %
01-220-42125-000	Fuel/Oil	27,000.00	27,000.00	348.73	7,096.17	19,903.83	26.28 %
01-220-42130-000	Pager/Radio Supplies	7,700.00	7,700.00	0.00	0.00	7,700.00	0.00 %
01-220-42150-000	Training Supplies	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
01-220-42155-000	Vehicle Supplies	25,500.00	25,500.00	3,154.96	9,302.81	16,197.19	36.48 %
01-220-42195-000	Special Events and Awards	7,000.00	7,000.00	0.00	8,126.78	-1,126.78	116.10 %
01-220-42900-000	Non-Capital Tools & Equipment	50,000.00	50,000.00	581.54	10,355.04	39,644.96	20.71 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-220-42905-000	Other Operating Supplies	10,000.00	10,000.00	579.12	1,359.12	8,640.88	13.59 %
01-220-43101-000	Legal Services	500.00	500.00	0.00	0.00	500.00	0.00 %
01-220-43107-000	Volunteer Firefighters	6,000.00	6,000.00	0.00	6,000.00	0.00	100.00 %
01-220-43110-000	Other Professional Services	7,500.00	7,500.00	1,411.41	3,569.41	3,930.59	47.59 %
01-220-43125-000	IT Services	550.00	550.00	0.00	0.00	550.00	0.00 %
01-220-43130-000	Software and Licensing	10,000.00	10,000.00	0.00	9,983.68	16.32	99.84 %
01-220-43195-000	Electricity, Gas, Phone	0.00	0.00	503.74	1,007.48	-1,007.48	0.00 %
01-220-43201-000	Janitorial	0.00	0.00	1,400.00	4,450.00	-4,450.00	0.00 %
01-220-43225-000	R & M Building	11,000.00	11,000.00	120.00	2,172.25	8,827.75	19.75 %
01-220-43230-000	R & M Grounds	8,800.00	8,800.00	1,950.00	2,437.50	6,362.50	27.70 %
01-220-43235-000	R & M Radio	550.00	550.00	0.00	15.00	535.00	2.73 %
01-220-43240-000	R & M Vehicle	20,000.00	20,000.00	6,003.64	9,873.24	10,126.76	49.37 %
01-220-43245-000	R & M Equipment	60,000.00	60,000.00	5,749.02	7,978.26	52,021.74	13.30 %
01-220-43265-000	Annual Services Fees	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-220-43320-000	Postage/Freight	110.00	110.00	0.00	0.00	110.00	0.00 %
01-220-43401-000	Travel/Training	30,000.00	30,000.00	0.00	4,985.76	25,014.24	16.62 %
01-220-43501-000	Dues/Memberships	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-220-43600-000	Licenses and Certifications	4,510.00	4,510.00	0.00	617.32	3,892.68	13.69 %
01-220-43900-000	Other Contractual	5,000.00	5,000.00	0.00	106.17	4,893.83	2.12 %
01-220-44000-000	Operating-Fire & EMS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-220-46130-000	Building Improvements	100,000.00	100,000.00	0.00	11,277.14	88,722.86	11.28 %
01-220-46240-000	Furniture/Fixtures	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-220-46250-000	Office Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Department: 220 - Fire Total:		2,092,788.00	2,092,788.00	108,531.78	439,022.49	1,653,765.51	20.98%

Department: 230 - Emergency Management

01-230-42010-000	Office Supplies	550.00	550.00	0.00	0.00	550.00	0.00 %
01-230-42115-000	Apparel	500.00	500.00	0.00	0.00	500.00	0.00 %
01-230-42125-000	Fuel/Oil	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-230-42155-000	Vehicle Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-230-43195-000	Electricity/Gas/Phone	1,000.00	1,000.00	110.61	241.64	758.36	24.16 %
01-230-43240-000	R & M Vehicle	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-230-43265-000	Annual Services Fees	7,800.00	7,800.00	0.00	0.00	7,800.00	0.00 %
01-230-46290-000	Radio Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Department: 230 - Emergency Management Total:		38,850.00	38,850.00	110.61	241.64	38,608.36	0.62%

Department: 250 - Miscellaneous Public Service

01-250-42021-000	Cleaning Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-250-42115-000	Apparel	750.00	750.00	0.00	0.00	750.00	0.00 %
01-250-42155-000	Vehicle Supplies	100.00	100.00	0.00	0.00	100.00	0.00 %
01-250-42160-000	Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-250-42215-000	Vector Chemicals	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-250-42240-000	Kennel Supplies	2,000.00	2,000.00	1,055.92	2,014.18	-14.18	100.71 %
01-250-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
01-250-42905-000	Other Operating Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
01-250-43110-000	Other Professional Services	3,000.00	3,000.00	216.80	216.80	2,783.20	7.23 %
01-250-43201-000	Janitorial	350.00	350.00	0.00	0.00	350.00	0.00 %
01-250-43230-000	R & M Grounds	250.00	250.00	0.00	0.00	250.00	0.00 %
01-250-43255-000	R & M Other	150.00	150.00	0.00	0.00	150.00	0.00 %
01-250-43265-000	Annual Services Fees	600.00	600.00	0.00	0.00	600.00	0.00 %
01-250-43600-000	Licenses and Certifications	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-250-46130-000	Building Improvements	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Department: 250 - Miscellaneous Public Service Total:		25,950.00	25,950.00	1,272.72	2,230.98	23,719.02	8.60%

Department: 260 - Library

01-260-41000-000	Wages	201,882.00	201,882.00	13,655.71	51,237.98	150,644.02	25.38 %
01-260-41005-000	Longevity	1,320.00	1,320.00	101.56	380.85	939.15	28.85 %
01-260-41006-000	Certification Pay	12,000.00	12,000.00	553.86	2,076.97	9,923.03	17.31 %
01-260-41200-000	Retirement	18,078.00	18,078.00	1,340.30	5,125.57	12,952.43	28.35 %
01-260-41300-000	FICA	16,463.00	16,463.00	1,048.45	3,933.93	12,529.07	23.90 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-260-41400-000	Hospitalization	26,871.00	26,871.00	2,117.62	7,941.06	18,929.94	29.55 %
01-260-41500-000	Workers' Comp	616.00	616.00	0.00	0.00	616.00	0.00 %
01-260-41700-000	Unemployment	63.00	63.00	14.32	19.67	43.33	31.22 %
01-260-42010-000	Office Supplies	6,000.00	6,000.00	394.07	1,368.13	4,631.87	22.80 %
01-260-42011-000	Processing Supplies	6,500.00	6,500.00	154.25	4,783.32	1,716.68	73.59 %
01-260-42012-000	Marketing Supplies	2,000.00	2,000.00	0.00	1,159.00	841.00	57.95 %
01-260-42013-000	Periodicals	500.00	500.00	0.00	0.00	500.00	0.00 %
01-260-42020-000	Building Supplies	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
01-260-42021-000	Cleaning Supplies	1,800.00	1,800.00	55.53	209.85	1,590.15	11.66 %
01-260-42025-000	Food/Drinks	1,750.00	1,750.00	126.86	208.23	1,541.77	11.90 %
01-260-42030-000	Office Equipment	2,000.00	2,000.00	0.00	2,000.00	0.00	100.00 %
01-260-42035-000	Computer Equipment	4,000.00	4,000.00	0.00	2,586.41	1,413.59	64.66 %
01-260-42190-000	Program Supplies	15,000.00	15,000.00	830.14	4,024.91	10,975.09	26.83 %
01-260-42200-000	Book Purchases	25,000.00	25,000.00	2,890.20	12,878.61	12,121.39	51.51 %
01-260-42905-000	Other Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-260-43101-000	Legal Services	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-260-43110-000	Other Professional Services	22,000.00	22,000.00	4,798.00	11,353.00	10,647.00	51.60 %
01-260-43125-000	IT Services	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-260-43130-000	Software Licensing	7,500.00	7,500.00	2,090.00	4,581.57	2,918.43	61.09 %
01-260-43195-000	Electricity/Gas/Phone	12,000.00	12,000.00	1,097.86	3,086.49	8,913.51	25.72 %
01-260-43201-000	Janitorial	18,000.00	18,000.00	950.00	9,800.00	8,200.00	54.44 %
01-260-43210-000	Lawn Care	0.00	0.00	0.00	300.00	-300.00	0.00 %
01-260-43220-000	Repairs and Maintenance	1,500.00	1,500.00	321.63	321.63	1,178.37	21.44 %
01-260-43225-000	R & M Building	15,000.00	15,000.00	399.11	6,695.94	8,304.06	44.64 %
01-260-43230-000	R & M Grounds	15,000.00	15,000.00	0.00	1,010.00	13,990.00	6.73 %
01-260-43260-000	Equipment Lease	4,250.00	4,250.00	277.78	1,041.75	3,208.25	24.51 %
01-260-43320-000	Postage/Freight	750.00	750.00	0.00	0.00	750.00	0.00 %
01-260-43401-000	Travel/Training	7,500.00	7,500.00	25.00	393.00	7,107.00	5.24 %
01-260-43501-000	Dues/Memberships	2,000.00	2,000.00	184.20	568.20	1,431.80	28.41 %
01-260-43505-000	Fees	0.00	0.00	32.03	100.21	-100.21	0.00 %
01-260-43700-000	Safety/Security	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
01-260-43900-000	Other Contractual	1,500.00	1,500.00	0.00	659.00	841.00	43.93 %
01-260-46001-000	Capital Books-Library	0.00	-25,000.00	0.00	0.00	-25,000.00	0.00 %
01-260-46110-000	Site Improvements	22,000.00	22,000.00	0.00	23,299.20	-1,299.20	105.91 %
Department: 260 - Library Total:		485,093.00	460,093.00	33,458.48	163,144.48	296,948.52	35.46%
Department: 310 - Streets							
01-310-41000-000	Wages	34,052.00	34,052.00	2,619.20	9,822.01	24,229.99	28.84 %
01-310-41002-000	Overtime	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-310-41005-000	Longevity	120.00	120.00	4.62	17.32	102.68	14.43 %
01-310-41200-000	Retirement	3,817.00	3,817.00	293.08	1,095.43	2,721.57	28.70 %
01-310-41300-000	FICA	2,615.00	2,615.00	200.24	750.90	1,864.10	28.72 %
01-310-41400-000	Hospitalization	6,272.00	6,272.00	496.12	1,860.45	4,411.55	29.66 %
01-310-41500-000	Workers' Comp	800.00	800.00	0.00	0.00	800.00	0.00 %
01-310-41700-000	Unemployment	9.00	9.00	2.62	2.62	6.38	29.11 %
01-310-42115-000	Apparel	757.00	757.00	79.50	244.04	512.96	32.24 %
01-310-42125-000	Fuel/Oil	1,300.00	1,300.00	0.00	204.20	1,095.80	15.71 %
01-310-42155-000	Vehicle Supplies	3,000.00	3,000.00	0.00	63.96	2,936.04	2.13 %
01-310-42160-000	Safety Equipment	750.00	750.00	309.00	309.00	441.00	41.20 %
01-310-42210-000	Asphalt Products	17,500.00	17,500.00	2,232.00	4,464.00	13,036.00	25.51 %
01-310-42220-000	Signage	2,000.00	2,000.00	0.00	1,951.70	48.30	97.59 %
01-310-42255-000	Street Lighting	48,000.00	48,000.00	3,959.64	12,635.63	35,364.37	26.32 %
01-310-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
01-310-42905-000	Other Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-310-43115-000	Engineering Services	12,000.00	12,000.00	0.00	12,450.20	-450.20	103.75 %
01-310-43221-000	Sealcoating/Street Maintenance	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
01-310-43222-000	Signal Control	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-310-43245-000	R & M Equipment	300.00	300.00	0.00	3,000.00	-2,700.00	1,000.00 %
01-310-43247-000	R & M Streets	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-310-43255-000	R & M Other	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-310-43900-000	Other Contractual	136,000.00	136,000.00	0.00	39,815.00	96,185.00	29.28 %
01-310-46300-000	Other Equipment	22,150.00	22,150.00	0.00	0.00	22,150.00	0.00 %
	Department: 310 - Streets Total:	553,942.00	553,942.00	10,196.02	88,686.46	465,255.54	16.01%
Department: 350 - Parks							
01-350-41000-000	Wages	33,496.00	33,496.00	2,576.00	9,788.80	23,707.20	29.22 %
01-350-41002-000	Overtime	2,000.00	2,000.00	84.68	832.26	1,167.74	41.61 %
01-350-41005-000	Longevity	60.00	60.00	4.62	17.32	42.68	28.87 %
01-350-41200-000	Retirement	3,750.00	3,750.00	297.72	1,184.33	2,565.67	31.58 %
01-350-41300-000	FICA	2,567.00	2,567.00	201.23	803.84	1,763.16	31.31 %
01-350-41400-000	Hospitalization	6,269.00	6,269.00	495.68	1,858.80	4,410.20	29.65 %
01-350-41500-000	Workers' Comp	786.00	786.00	0.00	0.00	786.00	0.00 %
01-350-41700-000	Unemployment	9.00	9.00	2.66	2.66	6.34	29.56 %
01-350-42115-000	Apparel	1,500.00	1,500.00	25.72	112.94	1,387.06	7.53 %
01-350-42155-000	Vehicle Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-350-42160-000	Safety Equipment	250.00	250.00	0.00	0.00	250.00	0.00 %
01-350-42220-000	Signage	3,000.00	3,000.00	1,139.09	6,625.09	-3,625.09	220.84 %
01-350-42250-000	Electricity Baseball Field	23,000.00	23,000.00	0.00	0.00	23,000.00	0.00 %
01-350-42905-000	Other Operating Supplies	2,500.00	2,500.00	300.54	530.10	1,969.90	21.20 %
01-350-43195-000	Electricity/Gas/Phone	7,500.00	7,500.00	1,613.42	5,858.33	1,641.67	78.11 %
01-350-43210-000	Lawn Care	45,000.00	45,000.00	300.00	6,000.00	39,000.00	13.33 %
01-350-43230-000	R & M Grounds	19,901.00	19,901.00	0.00	0.00	19,901.00	0.00 %
01-350-43250-000	R & M Vandalism	250.00	250.00	0.00	0.00	250.00	0.00 %
01-350-43255-000	R & M Other	500.00	500.00	0.00	0.00	500.00	0.00 %
01-350-43900-000	Other Contractual	5,000.00	5,000.00	650.00	2,016.66	2,983.34	40.33 %
	Department: 350 - Parks Total:	157,838.00	157,838.00	7,691.36	35,631.13	122,206.87	22.57%
Department: 400 - Development							
01-400-41000-000	Wages	214,514.00	214,514.00	16,267.95	60,866.98	153,647.02	28.37 %
01-400-41002-000	Overtime	350.00	350.00	0.00	430.67	-80.67	123.05 %
01-400-41005-000	Longevity	180.00	180.00	13.86	51.98	128.02	28.88 %
01-400-41006-000	Certification Pay	7,200.00	7,200.00	1,107.70	3,738.48	3,461.52	51.92 %
01-400-41200-000	Retirement	24,825.00	24,825.00	1,942.42	7,276.32	17,548.68	29.31 %
01-400-41300-000	FICA	17,002.00	17,002.00	1,261.36	4,741.24	12,260.76	27.89 %
01-400-41400-000	Hospitalization	33,300.00	33,300.00	2,932.64	10,997.38	22,302.62	33.03 %
01-400-41500-000	Workers' Comp	3,099.00	3,099.00	0.00	0.00	3,099.00	0.00 %
01-400-41700-000	Unemployment	36.00	36.00	17.40	17.40	18.60	48.33 %
01-400-42010-000	Office Supplies	1,500.00	1,500.00	0.00	256.79	1,243.21	17.12 %
01-400-42030-000	Office Equipment	1,500.00	1,500.00	0.00	38.99	1,461.01	2.60 %
01-400-42035-000	Computer Equipment	2,000.00	2,000.00	0.00	1,500.00	500.00	75.00 %
01-400-42115-000	Apparel	650.00	650.00	0.00	280.69	369.31	43.18 %
01-400-42125-000	Fuel/Oil	2,500.00	2,500.00	225.15	1,066.86	1,433.14	42.67 %
01-400-42155-000	Vehicle Supplies	1,000.00	1,000.00	0.00	367.96	632.04	36.80 %
01-400-42195-000	Special Events and Awards	800.00	800.00	0.00	383.23	416.77	47.90 %
01-400-43000-000	Services-Planning and Zoning	0.00	0.00	0.00	267.97	-267.97	0.00 %
01-400-43101-000	Legal Services	10,000.00	10,000.00	300.00	1,708.32	8,291.68	17.08 %
01-400-43115-000	Engineering Services	100,000.00	100,000.00	8,782.50	22,540.00	77,460.00	22.54 %
01-400-43116-000	Inspection Services	315,000.00	315,000.00	25,978.49	90,717.22	224,282.78	28.80 %
01-400-43130-000	Software Licensing	20,000.00	20,000.00	0.00	8.93	19,991.07	0.04 %
01-400-43140-000	Legal Publications	3,000.00	3,000.00	105.01	2,399.01	600.99	79.97 %
01-400-43155-000	Abatement/demolition	10,000.00	10,000.00	200.00	3,504.07	6,495.93	35.04 %
01-400-43195-000	Electricity/Gas/Phone	3,000.00	3,000.00	261.86	523.72	2,476.28	17.46 %
01-400-43240-000	R & M Vehicle	1,000.00	1,000.00	20.00	40.00	960.00	4.00 %
01-400-43320-000	Postage/Freight	1,000.00	1,000.00	146.75	281.19	718.81	28.12 %
01-400-43401-000	Travel/Training	7,000.00	7,000.00	0.00	1,359.70	5,640.30	19.42 %
01-400-43501-000	Dues/Memberships	500.00	500.00	-130.00	69.00	431.00	13.80 %
	Department: 400 - Development Total:	780,956.00	780,956.00	59,433.09	215,434.10	565,521.90	27.59%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 752 - Economic Development						
01-752-41000-000	Wages	72,000.00	72,000.00	5,514.62	21,644.88	50,355.12 30.06 %
01-752-41005-000	Longevity	60.00	60.00	0.00	0.00	60.00 0.00 %
01-752-41006-000	Certification Pay	2,400.00	2,400.00	184.62	724.63	1,675.37 30.19 %
01-752-41007-000	Vehicle Allowance	4,800.00	4,800.00	369.24	1,449.27	3,350.73 30.19 %
01-752-41200-000	Retirement	8,283.00	8,283.00	677.84	2,651.69	5,631.31 32.01 %
01-752-41300-000	FICA	5,673.00	5,673.00	414.66	1,627.54	4,045.46 28.69 %
01-752-41400-000	Hospitalization	13,899.00	13,899.00	1,088.12	4,270.87	9,628.13 30.73 %
01-752-41500-000	Workers' Comp	159.00	159.00	0.00	0.00	159.00 0.00 %
01-752-41700-000	Unemployment	9.00	9.00	6.06	6.06	2.94 67.33 %
01-752-43195-000	Electricity/Gas/Phone	0.00	0.00	39.88	79.76	-79.76 0.00 %
01-752-43401-000	Travel/Training	0.00	0.00	0.00	500.00	-500.00 0.00 %
Department: 752 - Economic Development Total:		107,283.00	107,283.00	8,295.04	32,954.70	74,328.30 30.72%
Expense Total:		8,115,463.00	8,090,463.00	510,324.27	2,424,145.56	5,666,317.44 29.96%
Fund: 01 - General Fund Surplus (Deficit):		0.00	25,000.00	2,267,349.20	1,773,810.67	1,748,810.67 7,095.24%
Fund: 02 - Enterprise Fund						
Revenue						
Department: 000 - Non-departmental						
02-000-32450-000	Engineer Review Fee	45,000.00	45,000.00	0.00	0.00	-45,000.00 0.00 %
02-000-36110-000	Interest income	50,000.00	50,000.00	14,544.90	60,692.70	10,692.70 121.39 %
02-000-36200-000	MS4 Permits	8,000.00	8,000.00	270.00	540.00	-7,460.00 6.75 %
02-000-36300-000	Well Permit Fees	250.00	250.00	0.00	0.00	-250.00 0.00 %
02-000-36500-000	Meter Set and Sewer Access	325,000.00	325,000.00	31,531.56	90,171.56	-234,828.44 27.75 %
02-000-36800-000	Long/Short	0.00	0.00	-10.40	-16.89	-16.89 0.00 %
02-000-36900-000	Miscellaneous Income	63,000.00	63,000.00	593.50	1,021.77	-61,978.23 1.62 %
02-000-38100-000	Water Revenue	4,531,979.00	4,531,979.00	329,293.60	1,345,036.29	-3,186,942.71 29.68 %
02-000-38200-000	Sewer Revenue	1,047,000.00	1,047,000.00	96,092.79	380,611.36	-666,388.64 36.35 %
02-000-38250-000	Mastercard Rebate	5,500.00	5,500.00	0.00	2,314.69	-3,185.31 42.09 %
02-000-38300-000	Water Treatment	310,000.00	310,000.00	24,363.18	96,453.99	-213,546.01 31.11 %
02-000-38600-000	Late Charges	80,000.00	80,000.00	7,577.76	32,230.51	-47,769.49 40.29 %
02-000-38700-000	Disconnect/Cut Off Fees	0.00	0.00	2,060.00	11,440.00	11,440.00 0.00 %
02-000-38750-000	Reconnect Fees	0.00	0.00	2,350.00	12,025.00	12,025.00 0.00 %
02-000-38800-000	NSF Fees	0.00	0.00	650.00	2,700.00	2,700.00 0.00 %
02-000-38900-000	Contract Utility Revenue	0.00	0.00	-431.56	616.77	616.77 0.00 %
Department: 000 - Non-departmental Total:		6,465,729.00	6,465,729.00	508,885.33	2,035,837.75	-4,429,891.25 31.49%
Revenue Total:		6,465,729.00	6,465,729.00	508,885.33	2,035,837.75	-4,429,891.25 31.49%
Expense						
Department: 000 - Non-departmental						
02-000-44005-000	Operating Transfers Out	264,405.00	264,405.00	0.00	0.00	264,405.00 0.00 %
02-000-48100-000	2013 CO Principal	325,000.00	325,000.00	0.00	0.00	325,000.00 0.00 %
02-000-48101-000	2013 CO Interest	98,350.00	98,350.00	0.00	0.00	98,350.00 0.00 %
02-000-48102-000	2015 Refunding CO Principal	140,855.00	140,855.00	0.00	0.00	140,855.00 0.00 %
02-000-48103-000	2015 Refunding CO Interest	30,290.23	30,290.23	0.00	0.00	30,290.23 0.00 %
02-000-48104-000	2017A CO Principal	65,000.00	65,000.00	0.00	0.00	65,000.00 0.00 %
02-000-48105-000	2017A CO Interest	30,900.00	30,900.00	0.00	0.00	30,900.00 0.00 %
02-000-48106-000	2017B Tax Note Principal	54,600.00	54,600.00	0.00	0.00	54,600.00 0.00 %
02-000-48107-000	2017B Tax Note Interest	819.00	819.00	0.00	0.00	819.00 0.00 %
02-000-48108-000	2020 Tax Note Principal	138,600.00	138,600.00	0.00	0.00	138,600.00 0.00 %
02-000-48109-000	2020 Tax Note Interest	26,235.00	26,235.00	0.00	0.00	26,235.00 0.00 %
02-000-48110-000	2020 CO Sewer Principal	190,000.00	190,000.00	0.00	0.00	190,000.00 0.00 %
02-000-48111-000	2020 CO Sewer Interest	105,637.50	105,637.50	0.00	0.00	105,637.50 0.00 %
02-000-48112-000	2021 CO Water Principal	260,000.00	260,000.00	0.00	0.00	260,000.00 0.00 %
02-000-48113-000	2021 CO Water Interest	168,968.76	168,968.76	0.00	0.00	168,968.76 0.00 %
02-000-48114-000	2021 Tax Note Principal	54,600.00	54,600.00	0.00	0.00	54,600.00 0.00 %
02-000-48115-000	2021 Tax Note Interest	7,839.00	7,839.00	0.00	0.00	7,839.00 0.00 %
02-000-48150-000	Debt Service Paying Agent Fees	1,624.28	1,624.28	0.00	0.00	1,624.28 0.00 %
02-000-48480-030	Tax Note 2023 COI	0.00	0.00	-375.88	-375.88	375.88 0.00 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02-000-48481-000 Tax Note 2023A COI	0.00	0.00	-1,652.61	-1,652.61	1,652.61	0.00 %
Department: 000 - Non-departmental Total:	1,963,723.77	1,963,723.77	-2,028.49	-2,028.49	1,965,752.26	-0.10%
Department: 100 - Admin						
02-100-41000-000 Wages	141,080.00	141,080.00	10,872.32	44,293.20	96,786.80	31.40 %
02-100-41005-000 Longevity	2,040.00	2,040.00	156.92	588.45	1,451.55	28.85 %
02-100-41006-000 Certification Pay	12,000.00	12,000.00	923.08	3,461.55	8,538.45	28.85 %
02-100-41010-000 Vacation Buy back	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
02-100-41200-000 Retirement	17,327.00	17,327.00	1,335.08	5,381.77	11,945.23	31.06 %
02-100-41300-000 FICA	11,867.00	11,867.00	914.35	3,698.24	8,168.76	31.16 %
02-100-41400-000 Hospitalization	12,868.00	12,868.00	1,046.60	3,924.74	8,943.26	30.50 %
02-100-41500-000 Workers' Comp	3,630.00	3,630.00	0.00	0.00	3,630.00	0.00 %
02-100-41700-000 Unemployment	18.00	18.00	11.94	11.94	6.06	66.33 %
02-100-42010-000 Office Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
02-100-42012-000 Marketing Supplies	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
02-100-42015-000 Telephone/Utilities	0.00	0.00	113.97	455.88	-455.88	0.00 %
02-100-42025-000 Food/Drinks	2,000.00	2,000.00	171.92	400.28	1,599.72	20.01 %
02-100-42030-000 Office Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
02-100-42035-000 Computer Equipment	3,500.00	3,500.00	344.00	344.00	3,156.00	9.83 %
02-100-42115-000 Apparel	5,000.00	5,000.00	136.56	580.38	4,419.62	11.61 %
02-100-42125-000 Fuel/Oil	13,000.00	13,000.00	415.07	1,675.81	11,324.19	12.89 %
02-100-42141-000 Employee Supplies	0.00	0.00	0.00	185.44	-185.44	0.00 %
02-100-42155-000 Vehicle Supplies	3,500.00	3,500.00	144.55	2,337.20	1,162.80	66.78 %
02-100-42160-000 Safety Equipment	350.00	350.00	0.00	0.00	350.00	0.00 %
02-100-42195-000 Special Events and Awards	500.00	500.00	0.00	0.00	500.00	0.00 %
02-100-42900-000 Non-Capital Tools & Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
02-100-42905-000 Other Operating Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
02-100-43101-000 Legal Services	7,500.00	7,500.00	0.00	408.00	7,092.00	5.44 %
02-100-43105-000 Onboarding Employee Services	500.00	500.00	0.00	0.00	500.00	0.00 %
02-100-43110-000 Other Professional Services	5,000.00	5,000.00	196.88	610.20	4,389.80	12.20 %
02-100-43130-000 Software Licensing	45,900.00	45,900.00	22.63	2,618.88	43,281.12	5.71 %
02-100-43150-000 Marketing	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-100-43195-000 Electricity/Gas/Phone	250,000.00	250,000.00	11,620.16	49,364.44	200,635.56	19.75 %
02-100-43201-000 Janitorial	3,500.00	3,500.00	0.00	750.00	2,750.00	21.43 %
02-100-43240-000 R & M Vehicle	1,500.00	1,500.00	80.28	308.22	1,191.78	20.55 %
02-100-43256-000 R&M Damages	0.00	0.00	-3,468.00	246.00	-246.00	0.00 %
02-100-43265-000 Annual Services Fees	84,343.00	84,343.00	0.00	3,217.88	81,125.12	3.82 %
02-100-43270-000 Railroad Permit Fees	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
02-100-43301-000 Insurance	30,000.00	30,000.00	0.00	49,858.50	-19,858.50	166.20 %
02-100-43401-000 Travel/Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-100-43501-000 Dues/Memberships	1,000.00	1,000.00	0.00	226.00	774.00	22.60 %
02-100-43505-000 Fees	0.00	0.00	5,856.82	17,236.29	-17,236.29	0.00 %
02-100-43600-000 Licenses and Certifications	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-100-43900-000 Other Contractual	5,000.00	5,000.00	107.52	-384.66	5,384.66	-7.69 %
02-100-46400-000 Capital Reserves	379,964.85	379,964.85	0.00	0.00	379,964.85	0.00 %
Department: 100 - Admin Total:	1,069,837.85	1,069,837.85	31,002.65	191,798.63	878,039.22	17.93%
Department: 130 - Engineering						
02-130-41000-000 Wages-Engineering	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00 %
02-130-41006-000 Certification Pay	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00 %
02-130-41200-000 Retirement -Engineering	13,807.00	13,807.00	0.00	0.00	13,807.00	0.00 %
02-130-41300-000 FICA-Engineering	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00 %
02-130-41400-000 Hospitalization-Engineering	6,657.00	6,657.00	0.00	0.00	6,657.00	0.00 %
02-130-41500-000 Worker's Comp-Engineering	252.00	252.00	0.00	0.00	252.00	0.00 %
02-130-41700-000 Unemployment-Engineering	9.00	9.00	0.00	0.00	9.00	0.00 %
02-130-43115-000 Engineering Services	156,000.00	156,000.00	14,702.50	67,182.50	88,817.50	43.07 %
02-130-43116-000 Inspection Services	125,000.00	125,000.00	40,136.00	156,411.00	-31,411.00	125.13 %
Department: 130 - Engineering Total:	434,825.00	434,825.00	54,838.50	223,593.50	211,231.50	51.42%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 315 - Utility Billing						
02-315-41000-000	Wages	112,697.00	112,697.00	8,459.27	28,454.15	84,242.85 25.25 %
02-315-41002-000	Overtime	1,000.00	1,000.00	29.25	29.25	970.75 2.93 %
02-315-41005-000	Longevity	120.00	120.00	9.24	34.65	85.35 28.88 %
02-315-41200-000	Retirement	12,734.00	12,734.00	949.21	3,175.47	9,558.53 24.94 %
02-315-41300-000	FICA	8,721.00	8,721.00	623.45	2,115.09	6,605.91 24.25 %
02-315-41400-000	Hospitalization	18,860.00	18,860.00	1,790.46	5,369.01	13,490.99 28.47 %
02-315-41500-000	Workers' Comp	244.00	244.00	0.00	0.00	244.00 0.00 %
02-315-41700-000	Unemployment	27.00	27.00	8.50	18.71	8.29 69.30 %
02-315-42010-000	Office Supplies	1,000.00	1,000.00	211.74	317.79	682.21 31.78 %
02-315-42035-000	Computer Equipment	3,200.00	3,200.00	0.00	353.87	2,846.13 11.06 %
02-315-43130-000	Software Licensing	42,225.00	42,225.00	86.56	20,393.21	21,831.79 48.30 %
02-315-43195-000	Electricity/Gas/Phone	1,500.00	1,500.00	85.16	170.32	1,329.68 11.35 %
02-315-43320-000	Postage/Freight	18,000.00	18,000.00	1,810.64	7,903.62	10,096.38 43.91 %
02-315-43401-000	Travel/Training	800.00	800.00	50.38	123.74	676.26 15.47 %
02-315-43505-000	Fees	12,000.00	12,000.00	0.00	6,004.05	5,995.95 50.03 %
02-315-43900-000	Other Contractual	12,000.00	12,000.00	998.16	4,978.97	7,021.03 41.49 %
Department: 315 - Utility Billing Total:		245,128.00	245,128.00	15,112.02	79,441.90	165,686.10 32.41%
Department: 330 - Compliance						
02-330-41000-000	Wages	78,105.00	78,105.00	6,028.07	22,600.29	55,504.71 28.94 %
02-330-41005-000	Longevity	1,680.00	1,680.00	129.24	484.65	1,195.35 28.85 %
02-330-41006-000	Certification Pay	2,400.00	2,400.00	184.62	692.33	1,707.67 28.85 %
02-330-41200-000	Retirement	9,181.00	9,181.00	708.39	2,647.19	6,533.81 28.83 %
02-330-41300-000	FICA	6,288.00	6,288.00	485.15	1,818.93	4,469.07 28.93 %
02-330-41400-000	Hospitalization	6,469.00	6,469.00	528.94	1,983.52	4,485.48 30.66 %
02-330-41500-000	Workers' Comp	176.00	176.00	0.00	0.00	176.00 0.00 %
02-330-41700-000	Unemployment	9.00	9.00	6.34	6.34	2.66 70.44 %
02-330-42010-000	Office Supplies	1,500.00	1,500.00	0.00	8.56	1,491.44 0.57 %
02-330-42030-000	Office Equipment	750.00	750.00	0.00	0.00	750.00 0.00 %
02-330-42035-000	Computer Equipment	2,000.00	2,000.00	2,000.00	2,000.00	0.00 100.00 %
02-330-42905-000	Other Operating Supplies	500.00	500.00	22.63	65.91	434.09 13.18 %
02-330-43101-000	Legal Services	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
02-330-43110-000	Other Professional Services	2,000.00	2,000.00	0.00	0.00	2,000.00 0.00 %
02-330-43150-000	Marketing	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
02-330-43265-000	Annual Services Fees	500.00	500.00	0.00	0.00	500.00 0.00 %
02-330-43270-000	Regulatory Licensing/Permittin	3,000.00	3,000.00	0.00	8,582.85	-5,582.85 286.10 %
02-330-43900-000	Other Contractual	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
Department: 330 - Compliance Total:		117,558.00	117,558.00	10,093.38	40,890.57	76,667.43 34.78%
Department: 341 - Water Production						
02-341-41000-000	Wages	106,604.00	106,604.00	8,488.50	30,971.89	75,632.11 29.05 %
02-341-41002-000	Overtime	2,500.00	2,500.00	559.98	1,093.14	1,406.86 43.73 %
02-341-41005-000	Longevity	180.00	180.00	9.24	34.65	145.35 19.25 %
02-341-41006-000	Certification Pay	7,200.00	7,200.00	276.92	1,038.45	6,161.55 14.42 %
02-341-41200-000	Retirement	12,732.00	12,732.00	1,042.68	3,689.63	9,042.37 28.98 %
02-341-41300-000	FICA	8,720.00	8,720.00	714.09	2,535.06	6,184.94 29.07 %
02-341-41400-000	Hospitalization	18,825.00	18,825.00	1,490.18	5,588.16	13,236.84 29.68 %
02-341-41500-000	Workers' Comp	2,668.00	2,668.00	0.00	0.00	2,668.00 0.00 %
02-341-41700-000	Unemployment	27.00	27.00	9.35	14.12	12.88 52.30 %
02-341-42115-000	Apparel	950.00	950.00	61.76	262.48	687.52 27.63 %
02-341-42125-000	Fuel/Oil	2,500.00	2,500.00	350.15	1,238.49	1,261.51 49.54 %
02-341-42155-000	Vehicle Supplies	500.00	500.00	0.00	1,009.50	-509.50 201.90 %
02-341-42160-000	Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
02-341-42215-000	Chemical Supplies	0.00	0.00	0.00	116.66	-116.66 0.00 %
02-341-42220-000	Signage	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
02-341-42400-000	Purchased Water	1,300,000.00	1,300,000.00	115,640.31	334,249.15	965,750.85 25.71 %
02-341-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	555.00	-55.00 111.00 %
02-341-42905-000	Other Operating Supplies	5,000.00	5,000.00	0.00	38.95	4,961.05 0.78 %
02-341-43120-000	Laboratory Services	17,000.00	17,000.00	720.00	3,047.00	13,953.00 17.92 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02-341-43232-000	R & M Wells	20,000.00	20,000.00	14,246.22	21,801.84	-1,801.84	109.01 %
02-341-43240-000	R & M Vehicle	1,500.00	1,500.00	93.02	190.87	1,309.13	12.72 %
02-341-43245-000	R & M Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-341-43255-000	R & M Other	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-341-43401-000	Travel/Training	500.00	500.00	0.00	0.00	500.00	0.00 %
02-341-43501-000	Dues/Memberships	500.00	500.00	0.00	0.00	500.00	0.00 %
02-341-43600-000	Licenses and Certifications	500.00	500.00	0.00	900.00	-400.00	180.00 %
02-341-43900-000	Other Contractual	500.00	500.00	0.00	0.00	500.00	0.00 %
02-341-46230-000	Vehicles	65,000.00	65,000.00	186.50	50,086.50	14,913.50	77.06 %
Department: 341 - Water Production Total:		1,579,406.00	1,579,406.00	143,888.90	458,461.54	1,120,944.46	29.03%
Department: 342 - Water Distribution							
02-342-41000-000	Wages	75,890.00	75,890.00	3,154.15	12,369.63	63,520.37	16.30 %
02-342-41002-000	Overtime	2,000.00	2,000.00	0.00	60.48	1,939.52	3.02 %
02-342-41005-000	Longevity	480.00	480.00	18.46	69.22	410.78	14.42 %
02-342-41006-000	Certification Pay	2,400.00	2,400.00	92.32	346.20	2,053.80	14.43 %
02-342-41200-000	Retirement	8,799.00	8,799.00	364.69	1,430.04	7,368.96	16.25 %
02-342-41300-000	FICA	6,026.00	6,026.00	249.77	982.71	5,043.29	16.31 %
02-342-41400-000	Hospitalization	12,431.00	12,431.00	500.92	2,107.62	10,323.38	16.95 %
02-342-41500-000	Workers' Comp	1,844.00	1,844.00	0.00	0.00	1,844.00	0.00 %
02-342-41700-000	Unemployment	18.00	18.00	3.26	3.86	14.14	21.44 %
02-342-42115-000	Apparel	1,000.00	1,000.00	47.20	269.79	730.21	26.98 %
02-342-42125-000	Fuel/Oil	5,000.00	5,000.00	471.91	1,586.30	3,413.70	31.73 %
02-342-42155-000	Vehicle Supplies	2,000.00	2,000.00	0.00	844.97	1,155.03	42.25 %
02-342-42160-000	Safety Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
02-342-42215-000	Chemical Supplies	2,000.00	2,000.00	0.00	64.90	1,935.10	3.25 %
02-342-42270-000	Meters	260,000.00	260,000.00	105,523.50	218,642.50	41,357.50	84.09 %
02-342-42410-000	Water mains and valves	30,000.00	30,000.00	0.00	8,930.00	21,070.00	29.77 %
02-342-42900-000	Non-Capital Tools & Equipment	1,500.00	1,500.00	0.00	67.98	1,432.02	4.53 %
02-342-42905-000	Other Operating Supplies	7,000.00	7,000.00	0.00	10,844.99	-3,844.99	154.93 %
02-342-43125-000	IT Services	500.00	500.00	0.00	0.00	500.00	0.00 %
02-342-43240-000	R & M Vehicle	4,000.00	4,000.00	20.00	715.01	3,284.99	17.88 %
02-342-43255-000	R & M Other	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
02-342-43401-000	Travel/Training	500.00	500.00	0.00	0.00	500.00	0.00 %
02-342-43600-000	Licenses and Certifications	1,000.00	1,000.00	485.48	485.48	514.52	48.55 %
02-342-43900-000	Other Contractual	20,000.00	20,000.00	15,313.19	58,243.58	-38,243.58	291.22 %
Department: 342 - Water Distribution Total:		447,388.00	447,388.00	126,244.85	318,065.26	129,322.74	71.09%
Department: 343 - Water Treatment							
02-343-41000-000	Wages	86,685.00	86,685.00	6,537.75	24,474.30	62,210.70	28.23 %
02-343-41002-000	Overtime	2,500.00	2,500.00	0.00	943.15	1,556.85	37.73 %
02-343-41005-000	Longevity	720.00	720.00	55.38	207.67	512.33	28.84 %
02-343-41006-000	Certification Pay	6,000.00	6,000.00	461.54	1,730.78	4,269.22	28.85 %
02-343-41200-000	Retirement	10,434.00	10,434.00	788.02	3,045.49	7,388.51	29.19 %
02-343-41300-000	FICA	7,146.00	7,146.00	498.77	1,939.29	5,206.71	27.14 %
02-343-41400-000	Hospitalization	20,718.00	20,718.00	1,618.48	6,069.29	14,648.71	29.29 %
02-343-41500-000	Workers' Comp	2,186.00	2,186.00	0.00	0.00	2,186.00	0.00 %
02-343-41700-000	Unemployment	18.00	18.00	7.04	7.04	10.96	39.11 %
02-343-42021-000	Cleaning Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-343-42115-000	Apparel	750.00	750.00	62.32	7,983.09	-7,233.09	1,064.41 %
02-343-42125-000	Fuel/Oil	4,000.00	4,000.00	301.84	1,363.14	2,636.86	34.08 %
02-343-42160-000	Safety Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
02-343-42215-000	Chemical Supplies	100,000.00	100,000.00	2,320.35	4,403.35	95,596.65	4.40 %
02-343-42275-000	Testing Supplies	3,500.00	3,500.00	0.00	541.34	2,958.66	15.47 %
02-343-42285-000	Filters	61,250.00	61,250.00	0.00	9,600.00	51,650.00	15.67 %
02-343-42900-000	Non-Capital Tools & Equipment	3,000.00	3,000.00	0.00	926.36	2,073.64	30.88 %
02-343-42905-000	Other Operating Supplies	25,000.00	25,000.00	1,202.75	2,046.40	22,953.60	8.19 %
02-343-43120-000	Laboratory Services	17,000.00	17,000.00	360.00	3,106.00	13,894.00	18.27 %
02-343-43245-000	R & M Equipment	5,000.00	5,000.00	2,256.16	2,256.16	2,743.84	45.12 %
02-343-43255-000	R & M Other	1,000.00	1,000.00	20.00	80.00	920.00	8.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02-343-43401-000	Travel/Training	0.00	0.00	40.00	80.00	-80.00	0.00 %
02-343-43900-000	Other Contractual	1,500.00	1,500.00	0.00	220.26	1,279.74	14.68 %
02-343-46120-000	Plant Expansion	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
02-343-46150-000	Other Improvements	32,000.00	32,000.00	0.00	8,461.10	23,538.90	26.44 %
Department: 343 - Water Treatment Total:		431,907.00	431,907.00	16,530.40	79,484.21	352,422.79	18.40%
Department: 361 - Waste Water Collection							
02-361-41000-000	Wages	37,440.00	37,440.00	2,916.00	10,476.00	26,964.00	27.98 %
02-361-41002-000	Overtime	1,000.00	1,000.00	108.00	189.00	811.00	18.90 %
02-361-41006-000	Certification Pay	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
02-361-41200-000	Retirement	4,343.00	4,343.00	337.78	1,187.47	3,155.53	27.34 %
02-361-41300-000	FICA	2,975.00	2,975.00	208.18	746.37	2,228.63	25.09 %
02-361-41400-000	Hospitalization	6,287.00	6,287.00	796.00	2,413.14	3,873.86	38.38 %
02-361-41500-000	Workers' Comp	910.00	910.00	0.00	0.00	910.00	0.00 %
02-361-41700-000	Unemployment	9.00	9.00	3.03	3.03	5.97	33.67 %
02-361-42115-000	Apparel	750.00	750.00	19.29	147.11	602.89	19.61 %
02-361-42125-000	Fuel/Oil	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-361-42155-000	Vehicle Supplies	500.00	500.00	0.00	332.35	167.65	66.47 %
02-361-42160-000	Safety Equipment	750.00	750.00	0.00	0.00	750.00	0.00 %
02-361-42215-000	Chemical Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
02-361-42900-000	Non-Capital Tools & Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
02-361-42905-000	Other Operating Supplies	2,500.00	2,500.00	1,286.92	1,506.20	993.80	60.25 %
02-361-43245-000	R & M Equipment	5,000.00	5,000.00	10.00	1,347.58	3,652.42	26.95 %
02-361-43900-000	Other Contractual	2,000.00	2,000.00	3,920.22	3,920.22	-1,920.22	196.01 %
02-361-46230-000	Vehicles	65,000.00	65,000.00	186.50	50,086.50	14,913.50	77.06 %
02-361-46300-000	Other Equipment	15,241.38	15,241.38	0.00	0.00	15,241.38	0.00 %
Department: 361 - Waste Water Collection Total:		149,905.38	149,905.38	9,791.92	72,354.97	77,550.41	48.27%
Department: 362 - Waste Water Treatment							
02-362-42115-000	Apparel	500.00	500.00	0.00	0.00	500.00	0.00 %
02-362-42215-000	Chemical Supplies	12,500.00	12,500.00	0.00	5,316.56	7,183.44	42.53 %
02-362-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
02-362-42905-000	Other Operating Supplies	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-362-43120-000	Laboratory Services	3,550.00	3,550.00	0.00	1,572.00	1,978.00	44.28 %
02-362-43245-000	R & M Equipment	5,000.00	5,000.00	-24,721.54	25,232.66	-20,232.66	504.65 %
02-362-43255-000	R & M Other	500.00	500.00	0.00	0.00	500.00	0.00 %
02-362-43600-000	Licenses and Certifications	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-362-43900-000	Other Contractual	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 362 - Waste Water Treatment Total:		26,050.00	26,050.00	-24,721.54	32,121.22	-6,071.22	123.31%
Expense Total:		6,465,729.00	6,465,729.00	380,752.59	1,494,183.31	4,971,545.69	23.11%
Fund: 02 - Enterprise Fund Surplus (Deficit):		0.00	0.00	128,132.74	541,654.44	541,654.44	0.00%
Report Surplus (Deficit):		0.00	25,000.00	2,395,481.94	2,315,465.11	2,290,465.11	9,261.86%

February 2024 Departmental Reports

Monthly Report February 2024

New Construction: 28-Residential

Estimated Value: \$ 7,013,888

Subdivision: Harvest-26, Preston Manor-1, Overlook- 1

28-Single Family

1-Commercial Addition (Methodist Church)

Ongoing Construction: 1-Commercial, 131-Residential

Subdivision: Harvest-95, Overlook-17, Iron Horse-2, Preston Manor-9, Windsor Estates-3, Frenship Mesa-5

131-Single Family

1-Commerical (Wing Stop-Finals)

Completed Construction: 20-Residential

Subdivision: Harvest- 15, Overlook-1, Iron Horse-1, Preston Manor-2, Fox Run-1

20-Single Family

Plat and Commercial Update February 2024

Platting:

Harvest 8A- TCEQ Approval Granted, went to council 12-18-23

Overlook West Phase 2- TCEQ Approval granted, construction to begin soon

Iron Horse Phase 2- Council approval 1-22-24

Harvest 9- Awaiting TCEQ approval

Hale Addition- City Council March 4th

Commercial:

Wingstop- Scheduled to be complete in February (final payments before official COO)

Frenship ISD Soccer Complex- in plan review (revisions)

Frenship ISD Expansion of 9th Grade Center- permits approved

Methodist Church- Accessory Building

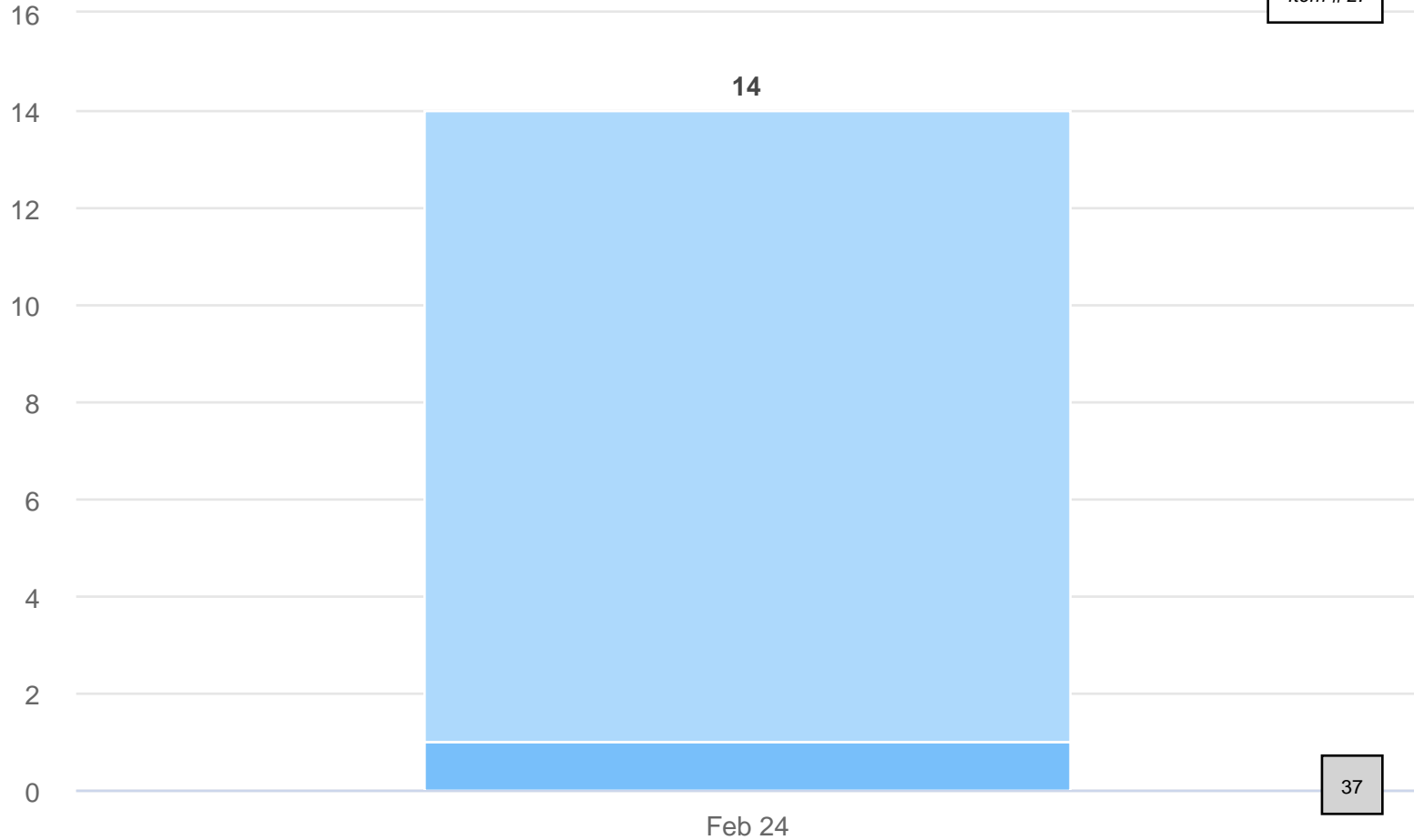
Permit Title	Permit Description	Project Address	Applicant	Date Started	Project Sq. Ft.	Estimated Valuation
Building Permit New (R)	Single Family	1209 E 21st Street	Betenbough Homes	02/14/2024	1452	149556
Building Permit New (R)	Single Family	1209 E 30th Street	Betenbough Homes	02/14/2024	3567	367401
Building Permit New (R)	Single Family	2015 Settler Avenue	Betenbough Homes	02/14/2024	1614	166242
Building Permit New (R)	Single Family	3403 Good Prairie Avenue	Betenbough Homes	02/14/2024	2250	231750
Building Permit New (R)	Single Family	3406 Good Prairie Avenue	Betenbough Homes	02/14/2024	2268	233604
Building Permit New (R)	Single Family	3408 Good Prairie Avenue	Betenbough Homes	02/14/2024	2571	264813
Building Permit New (R)	Single Family	2016 Settler Avenue	Betenbough Homes	02/26/2024	1614	166242
Building Permit New (R)	Single Family	3411 Good Prairie Avenue	Betenbough Homes	02/14/2024	2811	289533
Building Permit New (R)	Single Family	3414 Good Prairie Avenue	Betenbough Homes	02/26/2024	2121	218463
Building Permit New (R)	Single Family	3412 Good Prairie Avenue	Betenbough Homes	02/26/2024	2424	249672
Building Permit New (R)	Single Family	3404 Good Prairie Avenue	Betenbough Homes	02/26/2024	2002	206206
Building Permit New (R)	Single Family	3410 Good Prairie Avenue	Betenbough Homes	02/26/2024	2407	247921
Building Permit New (R)	Single Family	3402 Good Prairie Avenue	Betenbough Homes	02/26/2024	2284	235252
Building Permit New (R)	Single Family	2018 Settler Avenue	Betenbough Homes	02/26/2024	1368	140904
Building Permit New (R)	Single Family	1207 E 21st Street	Betenbough Homes	02/14/2024	1431	147393
Building Permit New (R)	Single Family	3405 Good Prairie Avenue	Betenbough Homes	02/14/2024	2121	218463
Building Permit New (R)	Single Family	614 E 15th Street	Betenbough Homes	02/13/2024	3258	335574
Building Permit New (R)	Single Family	3407 Good Prairie Avenue	Betenbough Homes	02/06/2024	2458	253174
Building Permit New (R)	new construction	623 E 14th Street	Jake Shannon	02/05/2024	2218	228454
Building Permit New (R)	Single Family	908 E 32nd Street	Betenbough Homes	02/05/2024	2268	233604
Building Permit New (R)	Single Family	1201 E 30th Street	Betenbough Homes	02/06/2024	3565	367195
Building Permit New (R)	Single Family	304 E 25th Street	Betenbough Homes	02/06/2024	2268	233604
Building Permit New (R)	Single Family	3205 Farmhouse Avenue	Betenbough Homes	02/06/2024	2424	249672
Building Permit New (R)	Single Family	906 E 32nd Street	Betenbough Homes	02/06/2024	2212	227836
Building Permit New (R)	Single Family	501 N 15th Street	Austin Brashier	02/09/2024	4752	489456
Building Permit New (R)	Single Family	3401 Good Prairie Avenue	Betenbough Homes	02/06/2024	2805	288915
Building Permit New (R)	Single Family	3409 Good Prairie Avenue	Betenbough Homes	02/06/2024	2805	288915
Building Permit New (R)	Single Family	3413 Good Prairie Avenue	Betenbough Homes	02/06/2024	2758	284074

7013888

SWPPP Review Report Feb '24

● Passed ● Partial Passed ● Failed ● Canceled

Item #2.



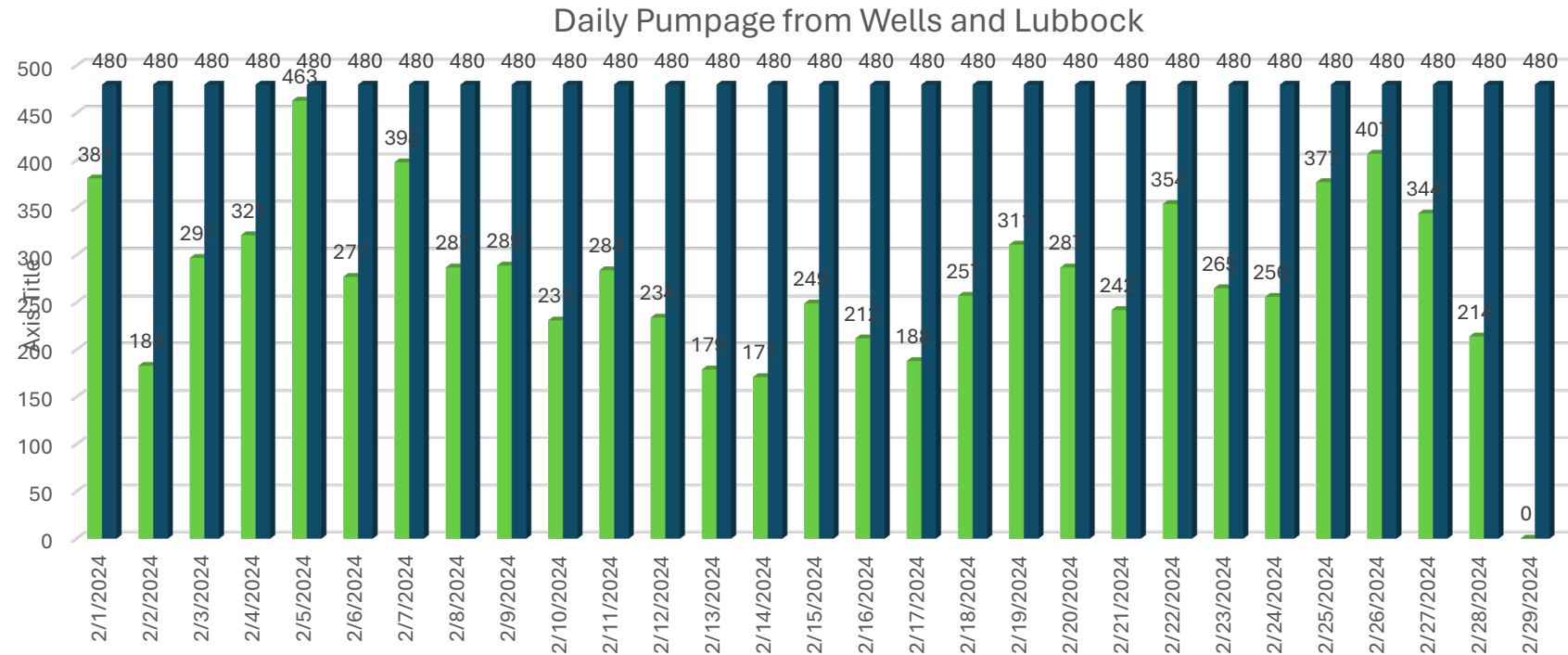
37



Monthly Case Activity Summary

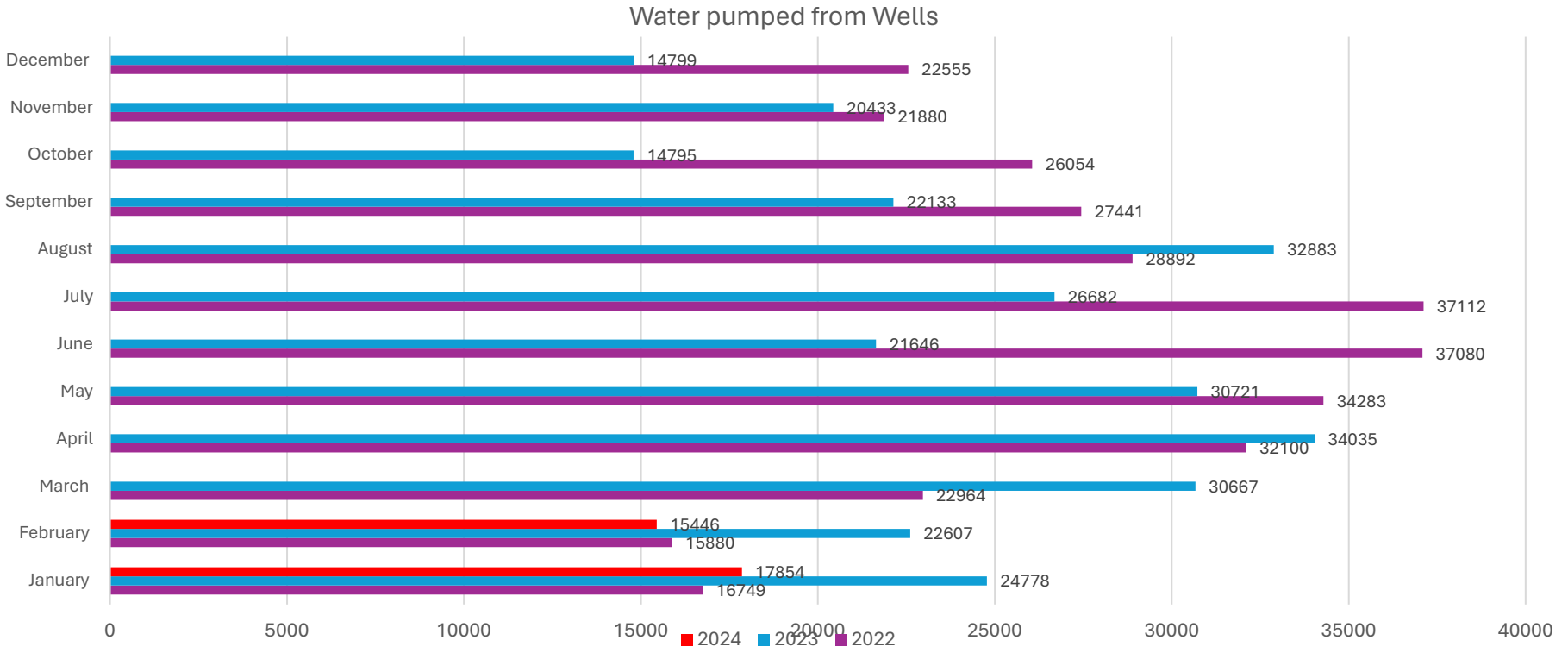
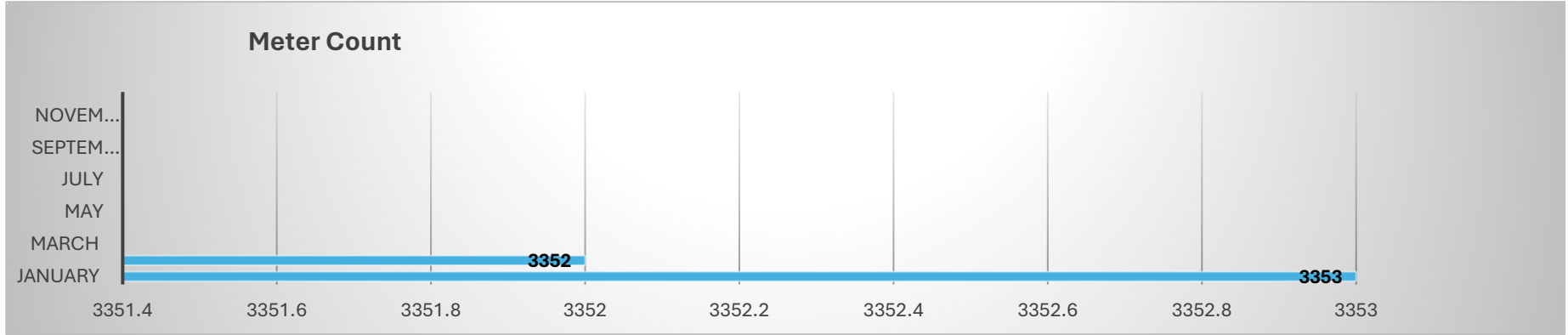
from feed: 02/01/2024 - 02/29/2024

TEMPLATE	REPORTED VIOLATIONS	WORKING VIOLATIONS	CORRECTED VIOLATIONS	TOTAL VIOLATIONS	ACTIVE CASES	ARCHIVED CASES	TOTAL CASES	ISSUED CITATIONS
Non-permitted Accessory Building	0	1	0	1	0	0	0	0
Occupancy Standards: Location	0	1	0	1	1	0	1	0
Off-Street Recreational Vehicle Parking and Storage	0	7	0	7	7	0	7	0
Parking on Unimproved Surface	0	14	0	14	14	8	14	0
Prohibited Signs	0	1	0	1	3	0	4	0
Recreational Vehicle/Equipment/Trailer Parking in Street	0	1	0	1	1	0	1	0
Short-Term Rental	0	0	0	0	1	0	1	0
Stagnant Water, Weeds, and Rubbish	0	24	0	24	24	21	24	0
Tree / Limb Obstructions	0	1	0	1	1	0	1	0
AVERAGE	0.00	5.56	0.00	5.56	5.78	3.22	5.89	0.00
TOTAL	0.00	50.00	0.00	50.00	52.00	29.00	53.00	0.00

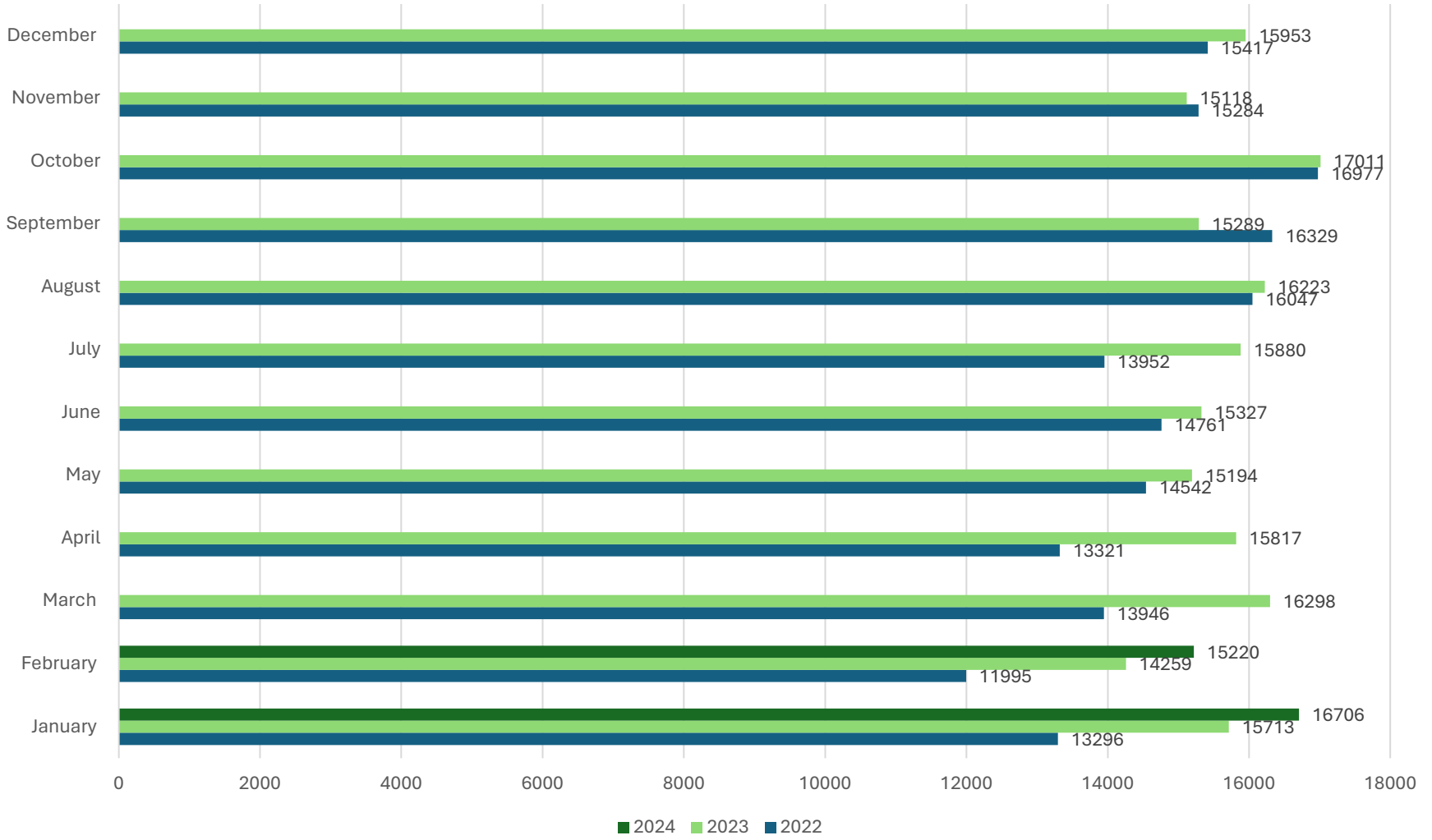


Monthly total of Water Pumped by wells





Sewer Flow



811 locates	201						
Iworq summary		200 Work orders					
Building maintenance	2 Locks		0 Sewer		0 CSI		2
Container check	0 Low Pressure		1 Signs		Debris 0 Removal		1
Data Log	Meter can 0 repair		0 Streets		2		
Detect leak	7 Meter Issues		13 Water		2		
Door tag	9 Meter read		0 Pothole repair		0		
Furniture	0 Re read		5 Repairs		0		
Grade Alley	0 Disonnect		Verify 25 occupancy		0		
Install Meter	29 Reconnect		72 Connect		31		

WOLFFORTH POLICE DEPARTMENT

Item # 2.

Calls - By Type

02\01\2024
thru 02\29\2024

Type	Description	# Of Calls
8	911 HANGUP	1
5	ACCIDENT (BLUE FORM)	3
7	ACCIDENT (REPORTABLE)	4
9	ALARM (FALSE BUSINESS)	9
1	ALARM (FALSE RESIDENTIAL)	7
10	ANIMAL COMPLAINT	6
13	ASSAULT (PHYSICAL)	4
14	ASSAULT (SEXUAL)	2
15	ASSAULT (THREAT)	2
16	ASSIST OTHER AGENCY (FIRE EMS)	3
18	ASSIST OTHER AGENCY (OTHER)	14
22	BURGLARY (RESIDENTIAL)	1
24	CHECK BUSINESS	47
25	CHECK RESIDENCE	4
26	CHECK WELFARE (PERSON)	14
28	CIVIL DISPUTE	7
29	CIVIL MATTER	3
37	CRIMINAL MISCHIEF (ALL OTHERS)	3
39	CRIMINAL TRESPASS	2
43	DISORDERLY CONDUCT	3
44	DOMESTIC (ARREST)	1
45	DOMESTIC (NON ARREST)	7
47	DRUG PARAPHERNALIA	1
48	DRUGS FELONY	1
49	DRUGS MISD.	1
50	DUIM	2
51	DWI	4
57	FORGERY	3
59	HARASSMENT	2
60	INFORMATION	47
66	MOTORIST ASSIST	5
67	OTHER	2
69	PROPERTY (LOST)	2
70	PROWLER	5
71	PUBLIC INTOXICATION	1
101	RADAR CHECK	92
100	S.T.E.P	17
74	SCHOOL PATROL	37
78	SUSPICIOUS ACTIVITY (PERSON)	4
79	SUSPICIOUS ACTIVITY (VEHICLE)	9
80	THEFT	8
82	TRAFFIC COMPLAINT	6
84	TRAFFIC CONTACT (CITATION)	5
86	TRAFFIC HAZARD (LIGHTS OUT, WIRES DOWN, DEBRIS IN ROADWAY, ETC)	1
89	UUMV	2
92	VEHICLE (PARKING VIOLATION)	2
96	WARRANT SERVICE (CRIMINAL)	1
97	WARRANT SERVICE (TRAFFIC)	1
98	ZONE PATROL	1,251

Type	Description	# Of Calls	Item # 2.
	Total	1,659	

OffenseStopCount

*This report does not include voided, test, or deleted records, but does include warnings (if *ALL* or WARNINGS is selected in the Stop Result field).*

	269 Stops	386 Violations
	269 Stops	386 Violations
Defective Head Lamps		16
Defective Tail Lamps		19
Display Unclean License Plates		5
Driving Under Influence - Minor		2
Driving While License Invalid		2
Driving While License Suspended		2
Drove Without Lights When Required		3
Expired Driver License		1
Expired Registration		39
Fail to Display Driver License		4
Fail to move over or reduce speed passing Authorized Emergency Vehicle		1
Fail To Report Change Of Address Or Name		2
Fail to Stop-Designated Point - Stop Sign		7
Failed to Dim Headlights - Meeting		4
Failed To Drive In Single Lane		5
Failed To Signal Distance Before Turn		3
Failed To Signal Lane Change		8
Failed To Signal Turn		11
Failure to Maintain Financial Responsibility		23
Fictitious License Plate/Registration/Safety Inspection		1
Minor In Possession		3
Minor in Possession of Tobacco		4
No License Plate Light		18
Open Container in Motor Vehicle - Driver		5
Possession of Drug Paraphernalia		7
Ran Red Light		6
Ran Stop Sign		14
Speeding		112
Turned Right Too Wide		2



OffenseStopCount

Violate Driver License Restriction	1
No Driver License	13
Speeding in School Zone	4
Changed Lane When Unsafe	1
No Seat Belt - Driver	2
No Seat Belt - Passenger	1
Open Container in Motor Vehicle - Passenger	3
Operate Motor Vehicle Without Plates	2
Unrestrained Child - Safety Seat Violation	1
Defective Stop Lamps	11
Fail Stop Proper Place - Flash Red Signal	4
Failed to Yield Right of Way - Turn Left	1
Operate Motor Vehicle with Fictitious Plate	1
Public Intoxication	1
Drove Wrong Way On One-way Roadway	1
Fail to Stop Proper Place - Traffic Light	1
No Head Lamps - When Not Equipped	2
No Motorcycle License	1
No Tail Lamps	5
Disregarded Traffic Control Device	1

Item # 2.

Wolfforth Fire EMS									
2024 Run Totals									
January	City of Wolfforth	Lubbock County	City of Lubbock	City of Ropesville	Hockley County	Terry County	Lynn County	Yoakum Co	
Fire	28	22		4				1	55
EMS	38	41		8	6				93
February									
Fire	15	14							29
EMS	34	40	3	3	2				82
March									
Fire									0
EMS									0
April									
Fire									0
EMS									0
May									
Fire									0
EMS									0
June									
Fire									0
EMS									0
July									
Fire									0
EMS									0
August									
Fire									0
EMS									0


Item # 2.

September									
Fire									0
EMS									0

October									
Fire									0
EMS									0

	City of Wolfforth	Lubbock County	City of Lubbock	City of Ropesville	Hockley County	Terry County	Lynn County	Lamb Co	
November									
Fire									0
EMS									0

December									
Fire									0
EMS									0

DocuSigned by:

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3/8/2024

Library Report

Dates included: February 1, 2024 – February 29, 2024

Circulation Statistics: 3,002 Checkouts

Cards issued: 82 new cards (25 digitally through the website)

Materials Added: 118 Items Value: \$2,361.03

Materials Weeded: 311 Items Value: \$4,973.82

Overdrive (WT Digital Consortium) – 4,465 eBooks, 3,806 eAudiobooks, and 479 eMagazines

Overdrive New User Registrations – 31 new users

Total number of visitors: 2,335

Total number of computer users: 160

Total number of reference questions: 909

Community Room reservations: 10 Regular ****note that we are using the room almost daily for library/ community events, GED/ESL, and for Fire/EMT classes****

Program totals: 15 Total Programs: Family – 3 | Children’s – 11| Teen – 0| Adult – 1 |

Total Activity Participation: 542 total/ 287 children / 5 teens / 250 adults

February Beanstack overview: 2 New Registrations | 693 books | 2,551 minutes read | 32 Active Readers

Volunteer Hours: 40.63 hours

February was another busy month in the Library, both with programs and circulation. We ended the month with two large outreach events, one for Dr. Seuss’s birthday and one for Leap Day. Both were family-friendly events that welcomed people of all ages and offered a variety of activities. We are working to add more programs for middle-school age, teens, and adults as we move into the summer months. For March we have a life-size Clue program scheduled and this summer we will have a life-size Candy Land, along with many more that are still in the planning phases. We have 42 programs scheduled just for June and July to fill the gap for community events during the summer school break. We are actively preparing for one of the busiest summers to date during my tenure in Wolforth, based on the continued increase in Library usage. To offset some of the cost associated with programming and outreach, we have prepared donation letters to local business supporters and submitted two small grant requests, of which we expect to be notified in April if we receive the award.

The staff spent most of February working on inventory and weeding the collection to prepare to add new materials ahead of our summer months. The collection has been maintained and managed very well and inventory went very smoothly. Leading up to June, we will work on adding new materials to both the physical and digital collections to prepare for the increase in usage during the summer months. In addition to increases in programs, the Library will be hosting our annual summer reading contest which leads to a very large surge in the already increasing circulation.



City of WolfForth

Item # 2.
Budget Report
Account Summary

For Fiscal: 2023-2024 Period Ending: 02/29/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - General Fund							
Revenue							
Department: 000 - Non-departmental							
01-000-31100-000	Property Taxes	4,029,212.00	4,029,212.00	924,821.12	4,203,477.97	174,265.97	104.33 %
01-000-31300-000	Sales Tax	1,300,000.00	1,300,000.00	113,782.26	332,559.34	-967,440.66	25.58 %
01-000-31600-000	Franchise Fees	350,000.00	350,000.00	52,110.42	96,838.50	-253,161.50	27.67 %
01-000-32200-000	Building Permits	340,000.00	340,000.00	20,031.90	91,706.62	-248,293.38	26.97 %
01-000-32310-000	Electrical Permits	105,000.00	105,000.00	18,337.40	58,122.89	-46,877.11	55.36 %
01-000-32320-000	Mechanical Permits	115,000.00	115,000.00	15,758.80	55,166.62	-59,833.38	47.97 %
01-000-32330-000	Plumbing Permits	98,000.00	98,000.00	16,563.00	53,978.07	-44,021.93	55.08 %
01-000-32340-000	Sprinkler Permits	7,500.00	7,500.00	490.00	4,480.00	-3,020.00	59.73 %
01-000-32400-000	Re-Inspection Fees	2,100.00	2,100.00	210.00	2,730.00	630.00	130.00 %
01-000-32450-000	Engineer Review Fee	300,000.00	300,000.00	0.00	2,050.00	-297,950.00	0.68 %
01-000-32500-000	Alarm Permits and Fees	600.00	600.00	50.00	250.00	-350.00	41.67 %
01-000-32600-000	Fire Inspections	1,000.00	1,000.00	0.00	6,195.92	5,195.92	619.59 %
01-000-32700-000	Solar Panel Permit	4,000.00	4,000.00	0.00	1,050.00	-2,950.00	26.25 %
01-000-32800-000	Plat Fee	22,500.00	22,500.00	200.00	4,125.00	-18,375.00	18.33 %
01-000-32900-000	Miscellaneous Permits	4,400.00	4,400.00	0.00	441.01	-3,958.99	10.02 %
01-000-33800-000	County Library Funds	14,754.00	14,754.00	0.00	14,754.00	0.00	100.00 %
01-000-33801-000	Library Revenue	3,200.00	3,200.00	408.94	2,106.38	-1,093.62	65.82 %
01-000-33860-000	Billboard Revenue	3,000.00	3,000.00	250.00	1,250.00	-1,750.00	41.67 %
01-000-33900-000	Training Center Rental Fee	4,800.00	4,800.00	0.00	0.00	-4,800.00	0.00 %
01-000-33950-000	City Buildings Rent	58,000.00	58,000.00	4,699.00	23,495.00	-34,505.00	40.51 %
01-000-33955-000	Lease Income	24,000.00	24,000.00	12,030.00	12,150.00	-11,850.00	50.63 %
01-000-34200-000	County Fire Funds	210,000.00	210,000.00	0.00	185,380.00	-24,620.00	88.28 %
01-000-34205-000	Fire Suppression Revenue	0.00	0.00	0.00	212.50	212.50	0.00 %
01-000-34500-000	EMS Billing Revenue	326,000.00	326,000.00	27,025.49	125,900.11	-200,099.89	38.62 %
01-000-34520-000	EMS Standby Revenue	20,000.00	20,000.00	0.00	7,400.00	-12,600.00	37.00 %
01-000-34700-000	Kennel Care	500.00	500.00	7.00	28.00	-472.00	5.60 %
01-000-35100-000	Municipal Court Revenue	165,000.00	165,000.00	12,700.46	53,864.30	-111,135.70	32.65 %
01-000-35150-000	Police Donations	500.00	500.00	0.00	0.00	-500.00	0.00 %
01-000-36110-000	Interest income	40,000.00	40,000.00	16,751.50	57,002.30	17,002.30	142.51 %
01-000-36600-000	Abatement Reimbursement	0.00	0.00	428.06	2,707.06	2,707.06	0.00 %
01-000-36610-000	Abatement Administration	600.00	600.00	800.00	4,439.00	3,839.00	739.83 %
01-000-36800-000	Long/Short	0.00	0.00	10.37	60.42	60.42	0.00 %
01-000-36900-000	Maps and Reports	1,000.00	1,000.00	3.00	173.00	-827.00	17.30 %
01-000-36910-000	Miscellaneous Income	10,000.00	10,000.00	2,226.00	2,826.37	-7,173.63	28.26 %
01-000-36920-001	Salary Expense Recovery-EDC	74,742.00	74,742.00	5,910.18	28,776.06	-45,965.94	38.50 %
01-000-36930-000	COBRA Administration Fee	0.00	0.00	8.59	8.59	8.59	0.00 %
01-000-36980-000	Gain on Sale of Assets	0.00	0.00	0.00	3,550.00	3,550.00	0.00 %
01-000-37100-000	Municipal Park Income	10,000.00	10,000.00	7,000.00	7,000.00	-3,000.00	70.00 %
01-000-37201-000	Events receipts	1,650.00	1,650.00	0.00	2,000.00	350.00	121.21 %
01-000-38200-000	Mastercard Rebate	4,000.00	4,000.00	0.00	2,314.69	-1,685.31	57.87 %
01-000-39950-000	Transfers in	464,405.00	464,405.00	0.00	0.00	-464,405.00	0.00 %
	Department: 000 - Non-departmental Total:	8,115,463.00	8,115,463.00	1,252,613.49	5,450,569.72	-2,664,893.28	67.16%
	Revenue Total:	8,115,463.00	8,115,463.00	1,252,613.49	5,450,569.72	-2,664,893.28	67.16%
Expense							
Department: 100 - Admin							
01-100-41000-000	Wages	324,875.00	324,875.00	24,990.26	119,941.36	204,933.64	36.92 %
01-100-41005-000	Longevity	300.00	300.00	18.48	87.78	212.22	29.26 %
01-100-41006-000	Certification Pay	3,600.00	3,600.00	276.92	1,315.37	2,284.63	36.54 %
01-100-41007-000	Vehicle Allowance	6,000.00	6,000.00	461.54	2,192.30	3,807.70	36.54 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-100-41010-000	Vacation Buy Back	10,000.00	10,000.00	0.00	7,509.29	2,490.71	75.09 %
01-100-41200-000	Retirement	36,725.00	36,725.00	2,875.96	14,372.21	22,352.79	39.13 %
01-100-41300-000	FICA	25,152.00	25,152.00	1,928.73	7,440.11	17,711.89	29.58 %
01-100-41300-001	IRS Adjustments	0.00	0.00	0.00	651.35	-651.35	0.00 %
01-100-41400-000	Hospitalization	27,911.00	27,911.00	2,208.68	10,491.22	17,419.78	37.59 %
01-100-41500-000	Workers' Comp	669.00	669.00	0.00	0.00	669.00	0.00 %
01-100-41700-000	Unemployment	27.00	27.00	4.50	24.16	2.84	89.48 %
01-100-41905-000	Medova Insurance Claim Settlements	0.00	0.00	0.00	1,884.57	-1,884.57	0.00 %
01-100-42010-000	Office Supplies	6,000.00	6,000.00	552.23	2,272.43	3,727.57	37.87 %
01-100-42021-000	Cleaning Supplies	1,500.00	1,500.00	295.88	727.84	772.16	48.52 %
01-100-42025-000	Food/Drinks	1,000.00	1,000.00	0.00	1,358.24	-358.24	135.82 %
01-100-42030-000	Office Equipment	5,000.00	5,000.00	0.00	6,055.00	-1,055.00	121.10 %
01-100-42035-000	Computer Equipment	3,000.00	3,000.00	0.00	2,080.57	919.43	69.35 %
01-100-42150-000	Training Supplies	1,000.00	1,000.00	0.00	131.61	868.39	13.16 %
01-100-42195-000	Special Events and Awards	13,680.00	13,680.00	129.90	24,874.20	-11,194.20	181.83 %
01-100-43101-000	Legal Services	28,000.00	28,000.00	3,732.00	7,543.00	20,457.00	26.94 %
01-100-43105-000	Onboarding Employee Services	1,000.00	1,000.00	0.00	256.06	743.94	25.61 %
01-100-43110-000	Other Professional Services	25,000.00	25,000.00	1,195.00	11,883.10	13,116.90	47.53 %
01-100-43125-000	IT Services	132,000.00	132,000.00	11,648.90	33,694.20	98,305.80	25.53 %
01-100-43130-000	Software Licensing	12,000.00	12,000.00	279.17	16,505.38	-4,505.38	137.54 %
01-100-43140-000	Legal Publications	6,000.00	6,000.00	0.00	90.00	5,910.00	1.50 %
01-100-43145-000	Election Services	24,000.00	24,000.00	0.00	17,185.69	6,814.31	71.61 %
01-100-43147-000	GIS Mapping Services	17,200.00	17,200.00	900.00	4,500.00	12,700.00	26.16 %
01-100-43195-000	Electricity/Gas/Phone	100,000.00	100,000.00	5,079.82	24,473.72	75,526.28	24.47 %
01-100-43201-000	Janitorial	43,200.00	43,200.00	3,050.00	15,650.00	27,550.00	36.23 %
01-100-43210-000	Lawn Care	0.00	0.00	0.00	560.00	-560.00	0.00 %
01-100-43225-000	R & M Building	11,000.00	11,000.00	2,505.62	16,056.99	-5,056.99	145.97 %
01-100-43256-000	R & M Damages	0.00	0.00	9,848.50	20,949.44	-20,949.44	0.00 %
01-100-43265-000	Annual Services Fees	700.00	700.00	0.00	0.00	700.00	0.00 %
01-100-43301-000	Insurance	248,000.00	248,000.00	0.00	260,249.02	-12,249.02	104.94 %
01-100-43310-000	Records Management Systems	23,000.00	23,000.00	0.00	13,823.00	9,177.00	60.10 %
01-100-43320-000	Postage/Freight	1,000.00	1,000.00	208.56	958.53	41.47	95.85 %
01-100-43401-000	Travel/Training	6,000.00	6,000.00	1,331.66	6,638.82	-638.82	110.65 %
01-100-43501-000	Dues/Memberships	2,500.00	2,500.00	0.00	2,351.75	148.25	94.07 %
01-100-43505-000	Fees	0.00	0.00	579.75	2,494.91	-2,494.91	0.00 %
01-100-43510-000	Tax Appraisal/Collection	45,000.00	45,000.00	0.00	33,973.73	11,026.27	75.50 %
01-100-43900-000	Other Contractual	80,000.00	80,000.00	9,725.35	45,941.42	34,058.58	57.43 %
01-100-46130-000	Building Improvements	0.00	0.00	0.00	8,690.15	-8,690.15	0.00 %
Department: 100 - Admin Total:		1,272,039.00	1,272,039.00	83,827.41	747,878.52	524,160.48	58.79%
Department: 120 - Municipal Court							
01-120-41000-000	Wages	37,440.00	37,440.00	2,880.00	14,308.55	23,131.45	38.22 %
01-120-41002-000	Overtime	1,000.00	1,000.00	0.00	54.09	945.91	5.41 %
01-120-41005-000	Longevity	60.00	60.00	4.62	21.95	38.05	36.58 %
01-120-41006-000	Certification Pay	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
01-120-41200-000	Retirement	4,625.00	4,625.00	322.22	1,532.55	3,092.45	33.14 %
01-120-41300-000	FICA	3,168.00	3,168.00	220.66	1,100.37	2,067.63	34.73 %
01-120-41400-000	Hospitalization	6,287.00	6,287.00	498.64	2,368.54	3,918.46	37.67 %
01-120-41500-000	Workers' Comp	85.00	85.00	0.00	0.00	85.00	0.00 %
01-120-41700-000	Unemployment	9.00	9.00	2.88	5.76	3.24	64.00 %
01-120-42010-000	Office Supplies	1,200.00	1,200.00	0.00	113.33	1,086.67	9.44 %
01-120-42025-000	Food/Drinks	0.00	0.00	-86.38	0.00	0.00	0.00 %
01-120-42030-000	Office Equipment	500.00	500.00	0.00	44.99	455.01	9.00 %
01-120-42035-000	Computer Equipment	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00 %
01-120-43101-000	Legal Services	11,000.00	11,000.00	399.00	2,733.00	8,267.00	24.85 %
01-120-43102-000	Collections	6,000.00	6,000.00	0.00	1,187.61	4,812.39	19.79 %
01-120-43103-000	Judge Professional Service	21,000.00	21,000.00	1,000.00	5,000.00	16,000.00	23.81 %
01-120-43130-000	Software Licensing	7,600.00	7,600.00	0.00	5,174.50	2,425.50	68.09 %
01-120-43320-000	Postage/Freight	2,000.00	2,000.00	0.00	128.40	1,871.60	6.42 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-120-43401-000	Travel/Training	2,000.00	2,000.00	0.00	2,741.45	-741.45	137.07 %
01-120-43501-000	Dues/Memberships	325.00	325.00	75.00	75.00	250.00	23.08 %
Department: 120 - Municipal Court Total:		106,799.00	106,799.00	5,316.64	36,590.09	70,208.91	34.26%
Department: 150 - Financial Administration							
01-150-41000-000	Wages	44,067.00	44,067.00	3,379.81	17,047.99	27,019.01	38.69 %
01-150-41002-000	Overtime	1,500.00	1,500.00	0.00	87.76	1,412.24	5.85 %
01-150-41005-000	Longevity	180.00	180.00	13.84	65.74	114.26	36.52 %
01-150-41200-000	Retirement	5,000.00	5,000.00	379.07	1,916.23	3,083.77	38.32 %
01-150-41300-000	FICA	3,400.00	3,400.00	252.11	1,246.80	2,153.20	36.67 %
01-150-41400-000	Hospitalization	10,242.00	10,242.00	503.58	2,912.38	7,329.62	28.44 %
01-150-41500-000	Workers' Comp	92.00	92.00	0.00	0.00	92.00	0.00 %
01-150-41700-000	Unemployment	9.00	9.00	3.39	6.85	2.15	76.11 %
01-150-42010-000	Office Supplies	2,000.00	2,000.00	426.44	1,434.91	565.09	71.75 %
01-150-42030-000	Office Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-150-42035-000	Computer Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-150-43105-000	Audit Services	40,000.00	40,000.00	0.00	30,000.00	10,000.00	75.00 %
01-150-43130-000	Software Licensing	30,500.00	30,500.00	0.00	25,991.30	4,508.70	85.22 %
01-150-43320-000	Postage/Freight	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00 %
01-150-43401-000	Travel/Training	1,000.00	1,000.00	85.76	488.84	511.16	48.88 %
01-150-43900-000	Other Contractual	250,000.00	250,000.00	5,812.50	63,113.25	186,886.75	25.25 %
Department: 150 - Financial Administration Total:		392,790.00	392,790.00	10,856.50	144,312.05	248,477.95	36.74%
Department: 160 - Building and Grounds							
01-160-41000-000	Wages	70,994.00	70,994.00	5,307.20	25,337.60	45,656.40	35.69 %
01-160-41002-000	Overtime	2,000.00	2,000.00	276.86	1,179.68	820.32	58.98 %
01-160-41005-000	Longevity	120.00	120.00	0.00	0.00	120.00	0.00 %
01-160-41200-000	Retirement	7,944.00	7,944.00	623.73	2,954.22	4,989.78	37.19 %
01-160-41300-000	FICA	5,441.00	5,441.00	427.19	2,028.65	3,412.35	37.28 %
01-160-41400-000	Hospitalization	12,547.00	12,547.00	992.90	4,716.26	7,830.74	37.59 %
01-160-41500-000	Workers' Comp	1,665.00	1,665.00	0.00	0.00	1,665.00	0.00 %
01-160-41700-000	Unemployment	18.00	18.00	5.58	11.01	6.99	61.17 %
01-160-42021-000	Cleaning Supplies	200.00	200.00	0.00	0.00	200.00	0.00 %
01-160-42115-000	Apparel	1,100.00	1,100.00	104.20	468.02	631.98	42.55 %
01-160-42125-000	Fuel/Oil	5,500.00	5,500.00	719.94	3,088.35	2,411.65	56.15 %
01-160-42155-000	Vehicle Supplies	2,500.00	2,500.00	16.40	1,096.66	1,403.34	43.87 %
01-160-42160-000	Safety Equipment	250.00	250.00	0.00	0.00	250.00	0.00 %
01-160-42215-000	Chemical Supplies	250.00	250.00	0.00	-126.35	376.35	-50.54 %
01-160-42225-000	Mowing Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-160-42230-000	Plumbing Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
01-160-42280-000	Senior Citizen Maint Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-160-42900-000	Non-Capital Tools & Equipment	600.00	600.00	0.00	207.27	392.73	34.55 %
01-160-42905-000	Other Operating Supplies	1,000.00	1,000.00	97.60	545.54	454.46	54.55 %
01-160-43210-000	Lawn Care	7,500.00	7,500.00	3,899.83	9,909.82	-2,409.82	132.13 %
01-160-43225-000	R & M Building	10,690.00	10,690.00	51.79	701.44	9,988.56	6.56 %
01-160-43230-000	R & M Grounds	1,500.00	1,500.00	1,759.83	3,179.83	-1,679.83	211.99 %
01-160-43245-000	R & M Equipment	2,500.00	2,500.00	418.03	569.11	1,930.89	22.76 %
01-160-43250-000	R & M Vandalism	500.00	500.00	0.00	0.00	500.00	0.00 %
01-160-43255-000	R & M Other	500.00	500.00	0.00	0.00	500.00	0.00 %
01-160-43265-000	Annual Services Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-160-43900-000	Other Contractual	6,250.00	6,250.00	0.00	0.00	6,250.00	0.00 %
Department: 160 - Building and Grounds Total:		155,319.00	155,319.00	14,701.08	55,867.11	99,451.89	35.97%
Department: 210 - Police							
01-210-41000-000	Wages	1,137,000.00	1,137,000.00	82,487.09	447,771.30	689,228.70	39.38 %
01-210-41002-000	Overtime	30,000.00	30,000.00	626.74	6,307.73	23,692.27	21.03 %
01-210-41004-000	Stipend Pay	0.00	0.00	0.00	164.92	-164.92	0.00 %
01-210-41005-000	Longevity	6,120.00	6,120.00	459.26	2,207.43	3,912.57	36.07 %
01-210-41006-000	Certification Pay	30,000.00	30,000.00	2,400.08	12,286.26	17,713.74	40.95 %
01-210-41007-000	Vechile Allowance	6,000.00	6,000.00	461.54	2,076.93	3,923.07	34.62 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-210-41200-000	Retirement	134,163.00	134,163.00	9,691.57	52,720.32	81,442.68	39.30 %
01-210-41300-000	FICA	91,885.00	91,885.00	6,502.90	35,422.30	56,462.70	38.55 %
01-210-41400-000	Hospitalization	125,751.00	125,751.00	9,071.12	47,239.78	78,511.22	37.57 %
01-210-41500-000	Workers' Comp	31,853.00	31,853.00	0.00	0.00	31,853.00	0.00 %
01-210-41700-000	Unemployment	144.00	144.00	35.93	142.90	1.10	99.24 %
01-210-41900-000	Other Benefits-	14,700.00	14,700.00	610.71	5,544.14	9,155.86	37.72 %
01-210-42010-000	Office Supplies	5,000.00	5,000.00	335.14	1,288.28	3,711.72	25.77 %
01-210-42035-000	Computer Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-210-42125-000	Fuel/Oil	71,000.00	71,000.00	3,857.93	18,913.62	52,086.38	26.64 %
01-210-42135-000	CID	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-210-42140-000	Firearms and Supplies	6,000.00	6,000.00	0.00	5,791.51	208.49	96.53 %
01-210-42145-000	K-9 Program	2,500.00	2,500.00	0.00	130.85	2,369.15	5.23 %
01-210-42165-000	Vehicle Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-210-42195-000	Special Events and Awards	3,500.00	3,500.00	0.00	2,030.44	1,469.56	58.01 %
01-210-42900-000	Non-Capital Tools & Equipment	16,000.00	16,000.00	480.00	1,987.05	14,012.95	12.42 %
01-210-43000-000	P&C Services-Police Dept.	0.00	0.00	0.00	360.00	-360.00	0.00 %
01-210-43101-000	Legal Services	3,000.00	3,000.00	912.00	2,662.50	337.50	88.75 %
01-210-43110-000	Other Professional Services	75,000.00	75,000.00	308.70	26,041.39	48,958.61	34.72 %
01-210-43125-000	IT Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-210-43195-000	Electricity/Gas/Phone	7,000.00	7,000.00	30.73	1,471.08	5,528.92	21.02 %
01-210-43201-000	Janitorial	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-210-43235-000	R & M Radio	15,800.00	15,800.00	0.00	0.00	15,800.00	0.00 %
01-210-43240-000	R & M Vehicle	34,000.00	34,000.00	842.00	5,480.53	28,519.47	16.12 %
01-210-43255-000	R & M Other	5,000.00	5,000.00	0.00	1,279.26	3,720.74	25.59 %
01-210-43260-000	Equipment Lease	4,700.00	4,700.00	148.39	742.54	3,957.46	15.80 %
01-210-43310-000	Records Management Systems	36,500.00	36,500.00	0.00	13,514.58	22,985.42	37.03 %
01-210-43401-000	Travel/Training	15,000.00	15,000.00	120.93	2,658.56	12,341.44	17.72 %
01-210-43501-000	Dues/Memberships	700.00	700.00	0.00	0.00	700.00	0.00 %
01-210-46300-000	Other Equipment	29,500.00	29,500.00	0.00	0.00	29,500.00	0.00 %
	Department: 210 - Police Total:	1,945,816.00	1,945,816.00	119,382.76	696,236.20	1,249,579.80	35.78%
Department: 220 - Fire							
01-220-41000-000	Wages	935,186.00	935,186.00	37,683.50	177,714.43	757,471.57	19.00 %
01-220-41001-000	Part Time Wages	75,000.00	75,000.00	19,681.76	100,354.58	-25,354.58	133.81 %
01-220-41002-000	Overtime	52,500.00	52,500.00	5,268.81	16,963.72	35,536.28	32.31 %
01-220-41003-000	Standby Pay	6,000.00	6,000.00	0.00	4,650.00	1,350.00	77.50 %
01-220-41004-000	Deputy Chief Pay	12,000.00	12,000.00	1,615.32	8,538.12	3,461.88	71.15 %
01-220-41005-000	Longevity	1,320.00	1,320.00	83.08	394.63	925.37	29.90 %
01-220-41006-000	Certification Pay	43,200.00	43,200.00	2,769.26	12,913.40	30,286.60	29.89 %
01-220-41200-000	Retirement	129,540.00	129,540.00	6,176.78	27,655.15	101,884.85	21.35 %
01-220-41240-000	Firefighters Retirement	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-220-41300-000	FICA	88,718.00	88,718.00	5,053.08	24,237.48	64,480.52	27.32 %
01-220-41400-000	Hospitalization	105,789.00	105,789.00	4,521.38	21,476.52	84,312.48	20.30 %
01-220-41500-000	Workers' Comp	35,083.00	35,083.00	0.00	0.00	35,083.00	0.00 %
01-220-41700-000	Unemployment	207.00	207.00	48.72	143.59	63.41	69.37 %
01-220-42010-000	Office Supplies	4,250.00	4,250.00	524.95	949.76	3,300.24	22.35 %
01-220-42015-000	Telephone/Utilities	0.00	0.00	-6,305.13	0.00	0.00	0.00 %
01-220-42021-000	Cleaning Supplies	5,830.00	5,830.00	1,124.90	1,287.71	4,542.29	22.09 %
01-220-42025-000	Food/Drinks	7,500.00	7,500.00	86.38	762.76	6,737.24	10.17 %
01-220-42030-000	Office Equipment	5,000.00	5,000.00	12.37	3,722.43	1,277.57	74.45 %
01-220-42035-000	Computer Equipment	6,600.00	6,600.00	0.00	0.00	6,600.00	0.00 %
01-220-42110-000	Turnout Gear	89,595.00	89,595.00	0.00	350.31	89,244.69	0.39 %
01-220-42115-000	Apparel	8,000.00	8,000.00	0.00	412.19	7,587.81	5.15 %
01-220-42120-000	Medical Supplies	38,750.00	38,750.00	1,457.70	15,585.44	23,164.56	40.22 %
01-220-42125-000	Fuel/Oil	27,000.00	27,000.00	1,948.92	9,045.09	17,954.91	33.50 %
01-220-42130-000	Pager/Radio Supplies	7,700.00	7,700.00	0.00	0.00	7,700.00	0.00 %
01-220-42150-000	Training Supplies	6,000.00	6,000.00	129.57	129.57	5,870.43	2.16 %
01-220-42155-000	Vehicle Supplies	25,500.00	25,500.00	1,059.23	10,362.04	15,137.96	40.64 %
01-220-42195-000	Special Events and Awards	7,000.00	7,000.00	0.00	8,126.78	-1,126.78	116.10 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-220-42900-000	Non-Capital Tools & Equipment	50,000.00	50,000.00	1,576.11	11,931.15	38,068.85	23.86 %
01-220-42905-000	Other Operating Supplies	10,000.00	10,000.00	539.84	1,898.96	8,101.04	18.99 %
01-220-43101-000	Legal Services	500.00	500.00	0.00	0.00	500.00	0.00 %
01-220-43107-000	Volunteer Firefighters	6,000.00	6,000.00	0.00	6,000.00	0.00	100.00 %
01-220-43110-000	Other Professional Services	7,500.00	7,500.00	0.00	3,569.41	3,930.59	47.59 %
01-220-43125-000	IT Services	550.00	550.00	0.00	0.00	550.00	0.00 %
01-220-43130-000	Software and Licensing	10,000.00	10,000.00	0.00	9,983.68	16.32	99.84 %
01-220-43195-000	Electricity, Gas, Phone	0.00	0.00	8,284.54	9,292.02	-9,292.02	0.00 %
01-220-43201-000	Janitorial	0.00	0.00	1,400.00	5,850.00	-5,850.00	0.00 %
01-220-43225-000	R & M Building	11,000.00	11,000.00	0.00	2,172.25	8,827.75	19.75 %
01-220-43230-000	R & M Grounds	8,800.00	8,800.00	0.00	2,437.50	6,362.50	27.70 %
01-220-43235-000	R & M Radio	550.00	550.00	0.00	15.00	535.00	2.73 %
01-220-43240-000	R & M Vehicle	20,000.00	20,000.00	1,758.15	11,631.39	8,368.61	58.16 %
01-220-43245-000	R & M Equipment	60,000.00	60,000.00	1,152.64	9,130.90	50,869.10	15.22 %
01-220-43265-000	Annual Services Fees	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-220-43320-000	Postage/Freight	110.00	110.00	0.00	0.00	110.00	0.00 %
01-220-43401-000	Travel/Training	30,000.00	30,000.00	464.20	5,449.96	24,550.04	18.17 %
01-220-43501-000	Dues/Memberships	5,000.00	5,000.00	2,630.00	2,630.00	2,370.00	52.60 %
01-220-43600-000	Licenses and Certifications	4,510.00	4,510.00	0.00	617.32	3,892.68	13.69 %
01-220-43900-000	Other Contractual	5,000.00	5,000.00	0.00	106.17	4,893.83	2.12 %
01-220-44000-000	Operating-Fire & EMS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-220-46130-000	Building Improvements	100,000.00	100,000.00	9,050.00	20,327.14	79,672.86	20.33 %
01-220-46240-000	Furniture/Fixtures	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-220-46250-000	Office Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Department: 220 - Fire Total:		2,092,788.00	2,092,788.00	109,796.06	548,818.55	1,543,969.45	26.22%
Department: 230 - Emergency Management							
01-230-42010-000	Office Supplies	550.00	550.00	0.00	0.00	550.00	0.00 %
01-230-42115-000	Apparel	500.00	500.00	0.00	0.00	500.00	0.00 %
01-230-42125-000	Fuel/Oil	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-230-42155-000	Vehicle Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-230-43195-000	Electricity/Gas/Phone	1,000.00	1,000.00	127.46	369.10	630.90	36.91 %
01-230-43240-000	R & M Vehicle	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-230-43265-000	Annual Services Fees	7,800.00	7,800.00	0.00	0.00	7,800.00	0.00 %
01-230-46290-000	Radio Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Department: 230 - Emergency Management Total:		38,850.00	38,850.00	127.46	369.10	38,480.90	0.95%
Department: 250 - Miscellaneous Public Service							
01-250-42021-000	Cleaning Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-250-42115-000	Apparel	750.00	750.00	0.00	0.00	750.00	0.00 %
01-250-42155-000	Vehicle Supplies	100.00	100.00	0.00	0.00	100.00	0.00 %
01-250-42160-000	Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-250-42215-000	Vector Chemicals	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-250-42240-000	Kennel Supplies	2,000.00	2,000.00	412.05	2,426.23	-426.23	121.31 %
01-250-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
01-250-42905-000	Other Operating Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
01-250-43110-000	Other Professional Services	3,000.00	3,000.00	0.00	216.80	2,783.20	7.23 %
01-250-43201-000	Janitorial	350.00	350.00	0.00	0.00	350.00	0.00 %
01-250-43230-000	R & M Grounds	250.00	250.00	0.00	0.00	250.00	0.00 %
01-250-43255-000	R & M Other	150.00	150.00	0.00	0.00	150.00	0.00 %
01-250-43265-000	Annual Services Fees	600.00	600.00	0.00	0.00	600.00	0.00 %
01-250-43600-000	Licenses and Certifications	1,500.00	1,500.00	380.00	380.00	1,120.00	25.33 %
01-250-46130-000	Building Improvements	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Department: 250 - Miscellaneous Public Service Total:		25,950.00	25,950.00	792.05	3,023.03	22,926.97	11.65%
Department: 260 - Library							
01-260-41000-000	Wages	201,882.00	201,882.00	13,780.89	65,018.87	136,863.13	32.21 %
01-260-41005-000	Longevity	1,320.00	1,320.00	101.56	482.41	837.59	36.55 %
01-260-41006-000	Certification Pay	12,000.00	12,000.00	553.86	2,630.83	9,369.17	21.92 %
01-260-41200-000	Retirement	18,078.00	18,078.00	1,342.94	6,468.51	11,609.49	35.78 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-260-41300-000	FICA	16,463.00	16,463.00	1,058.06	4,991.99	11,471.01	30.32 %
01-260-41400-000	Hospitalization	26,871.00	26,871.00	2,117.62	10,058.68	16,812.32	37.43 %
01-260-41500-000	Workers' Comp	616.00	616.00	0.00	0.00	616.00	0.00 %
01-260-41700-000	Unemployment	63.00	63.00	11.44	31.11	31.89	49.38 %
01-260-42010-000	Office Supplies	6,000.00	6,000.00	314.78	1,682.91	4,317.09	28.05 %
01-260-42011-000	Processing Supplies	6,500.00	6,500.00	40.99	4,824.31	1,675.69	74.22 %
01-260-42012-000	Marketing Supplies	2,000.00	2,000.00	360.60	1,519.60	480.40	75.98 %
01-260-42013-000	Periodicals	500.00	500.00	0.00	0.00	500.00	0.00 %
01-260-42020-000	Building Supplies	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
01-260-42021-000	Cleaning Supplies	1,800.00	1,800.00	612.74	822.59	977.41	45.70 %
01-260-42025-000	Food/Drinks	1,750.00	1,750.00	91.33	299.56	1,450.44	17.12 %
01-260-42030-000	Office Equipment	2,000.00	2,000.00	0.00	2,000.00	0.00	100.00 %
01-260-42035-000	Computer Equipment	4,000.00	4,000.00	220.47	2,806.88	1,193.12	70.17 %
01-260-42190-000	Program Supplies	15,000.00	15,000.00	2,130.48	6,155.39	8,844.61	41.04 %
01-260-42200-000	Book Purchases	25,000.00	25,000.00	1,609.61	14,488.22	10,511.78	57.95 %
01-260-42905-000	Other Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-260-43101-000	Legal Services	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-260-43110-000	Other Professional Services	22,000.00	22,000.00	3,305.00	14,658.00	7,342.00	66.63 %
01-260-43125-000	IT Services	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-260-43130-000	Software Licensing	7,500.00	7,500.00	0.00	4,581.57	2,918.43	61.09 %
01-260-43195-000	Electricity/Gas/Phone	12,000.00	12,000.00	1,055.45	4,141.94	7,858.06	34.52 %
01-260-43201-000	Janitorial	18,000.00	18,000.00	950.00	10,750.00	7,250.00	59.72 %
01-260-43210-000	Lawn Care	0.00	0.00	0.00	300.00	-300.00	0.00 %
01-260-43220-000	Repairs and Maintenance	1,500.00	1,500.00	0.00	321.63	1,178.37	21.44 %
01-260-43225-000	R & M Building	15,000.00	15,000.00	503.86	7,199.80	7,800.20	48.00 %
01-260-43230-000	R & M Grounds	15,000.00	15,000.00	0.00	1,010.00	13,990.00	6.73 %
01-260-43260-000	Equipment Lease	4,250.00	4,250.00	409.32	1,451.07	2,798.93	34.14 %
01-260-43320-000	Postage/Freight	750.00	750.00	0.00	0.00	750.00	0.00 %
01-260-43401-000	Travel/Training	7,500.00	7,500.00	0.00	393.00	7,107.00	5.24 %
01-260-43501-000	Dues/Memberships	2,000.00	2,000.00	166.00	734.20	1,265.80	36.71 %
01-260-43505-000	Fees	0.00	0.00	21.51	121.72	-121.72	0.00 %
01-260-43700-000	Safety/Security	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
01-260-43900-000	Other Contractual	1,500.00	1,500.00	0.00	659.00	841.00	43.93 %
01-260-46001-000	Capital Books-Library	0.00	-25,000.00	0.00	0.00	-25,000.00	0.00 %
01-260-46110-000	Site Improvements	22,000.00	22,000.00	0.00	23,299.20	-1,299.20	105.91 %
Department: 260 - Library Total:		485,093.00	460,093.00	30,758.51	193,902.99	266,190.01	42.14%
Department: 310 - Streets							
01-310-41000-000	Wages	34,052.00	34,052.00	2,619.20	12,441.21	21,610.79	36.54 %
01-310-41002-000	Overtime	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-310-41005-000	Longevity	120.00	120.00	4.62	21.94	98.06	18.28 %
01-310-41200-000	Retirement	3,817.00	3,817.00	293.08	1,388.51	2,428.49	36.38 %
01-310-41300-000	FICA	2,615.00	2,615.00	200.24	951.14	1,663.86	36.37 %
01-310-41400-000	Hospitalization	6,272.00	6,272.00	496.12	2,356.57	3,915.43	37.57 %
01-310-41500-000	Workers' Comp	800.00	800.00	0.00	0.00	800.00	0.00 %
01-310-41700-000	Unemployment	9.00	9.00	2.62	5.24	3.76	58.22 %
01-310-42115-000	Apparel	757.00	757.00	98.94	342.98	414.02	45.31 %
01-310-42125-000	Fuel/Oil	1,300.00	1,300.00	0.00	204.20	1,095.80	15.71 %
01-310-42155-000	Vehicle Supplies	3,000.00	3,000.00	0.00	63.96	2,936.04	2.13 %
01-310-42160-000	Safety Equipment	750.00	750.00	0.00	309.00	441.00	41.20 %
01-310-42210-000	Asphalt Products	17,500.00	17,500.00	2,480.00	6,944.00	10,556.00	39.68 %
01-310-42220-000	Signage	2,000.00	2,000.00	0.00	1,951.70	48.30	97.59 %
01-310-42255-000	Street Lighting	48,000.00	48,000.00	621.55	13,257.18	34,742.82	27.62 %
01-310-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
01-310-42905-000	Other Operating Supplies	1,000.00	1,000.00	131.91	131.91	868.09	13.19 %
01-310-43115-000	Engineering Services	12,000.00	12,000.00	-6,225.10	6,225.10	5,774.90	51.88 %
01-310-43221-000	Sealcoating/Street Maintenance	250,000.00	250,000.00	3,000.00	3,000.00	247,000.00	1.20 %
01-310-43222-000	Signal Control	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-310-43245-000	R & M Equipment	300.00	300.00	138.99	3,138.99	-2,838.99	1,046.33 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-310-43247-000	R & M Streets	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-310-43255-000	R & M Other	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-310-43900-000	Other Contractual	136,000.00	136,000.00	0.00	39,815.00	96,185.00	29.28 %
01-310-46300-000	Other Equipment	22,150.00	22,150.00	0.00	0.00	22,150.00	0.00 %
	Department: 310 - Streets Total:	553,942.00	553,942.00	3,862.17	92,548.63	461,393.37	16.71%
Department: 350 - Parks							
01-350-41000-000	Wages	33,496.00	33,496.00	2,704.80	12,493.60	21,002.40	37.30 %
01-350-41002-000	Overtime	2,000.00	2,000.00	169.35	1,001.61	998.39	50.08 %
01-350-41005-000	Longevity	60.00	60.00	4.62	21.94	38.06	36.57 %
01-350-41200-000	Retirement	3,750.00	3,750.00	321.56	1,505.89	2,244.11	40.16 %
01-350-41300-000	FICA	2,567.00	2,567.00	217.56	1,021.40	1,545.60	39.79 %
01-350-41400-000	Hospitalization	6,269.00	6,269.00	495.68	2,354.48	3,914.52	37.56 %
01-350-41500-000	Workers' Comp	786.00	786.00	0.00	0.00	786.00	0.00 %
01-350-41700-000	Unemployment	9.00	9.00	2.88	5.54	3.46	61.56 %
01-350-42115-000	Apparel	1,500.00	1,500.00	93.39	206.33	1,293.67	13.76 %
01-350-42155-000	Vehicle Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-350-42160-000	Safety Equipment	250.00	250.00	0.00	0.00	250.00	0.00 %
01-350-42220-000	Signage	3,000.00	3,000.00	70.84	6,695.93	-3,695.93	223.20 %
01-350-42250-000	Electricity Baseball Field	23,000.00	23,000.00	0.00	0.00	23,000.00	0.00 %
01-350-42905-000	Other Operating Supplies	2,500.00	2,500.00	0.00	530.10	1,969.90	21.20 %
01-350-43195-000	Electricity/Gas/Phone	7,500.00	7,500.00	1,899.11	7,757.44	-257.44	103.43 %
01-350-43210-000	Lawn Care	45,000.00	45,000.00	1,499.84	7,499.84	37,500.16	16.67 %
01-350-43230-000	R & M Grounds	19,901.00	19,901.00	0.00	0.00	19,901.00	0.00 %
01-350-43250-000	R & M Vandalism	250.00	250.00	0.00	0.00	250.00	0.00 %
01-350-43255-000	R & M Other	500.00	500.00	0.00	0.00	500.00	0.00 %
01-350-43900-000	Other Contractual	5,000.00	5,000.00	0.00	2,016.66	2,983.34	40.33 %
	Department: 350 - Parks Total:	157,838.00	157,838.00	7,479.63	43,110.76	114,727.24	27.31%
Department: 400 - Development							
01-400-41000-000	Wages	214,514.00	214,514.00	16,267.95	77,134.93	137,379.07	35.96 %
01-400-41002-000	Overtime	350.00	350.00	0.00	430.67	-80.67	123.05 %
01-400-41005-000	Longevity	180.00	180.00	13.86	65.84	114.16	36.58 %
01-400-41006-000	Certification Pay	7,200.00	7,200.00	1,107.70	4,846.18	2,353.82	67.31 %
01-400-41200-000	Retirement	24,825.00	24,825.00	1,942.42	9,218.74	15,606.26	37.13 %
01-400-41300-000	FICA	17,002.00	17,002.00	1,261.36	6,002.60	10,999.40	35.31 %
01-400-41400-000	Hospitalization	33,300.00	33,300.00	2,932.64	13,930.02	19,369.98	41.83 %
01-400-41500-000	Workers' Comp	3,099.00	3,099.00	0.00	0.00	3,099.00	0.00 %
01-400-41700-000	Unemployment	36.00	36.00	13.61	31.01	4.99	86.14 %
01-400-42010-000	Office Supplies	1,500.00	1,500.00	225.29	482.08	1,017.92	32.14 %
01-400-42030-000	Office Equipment	1,500.00	1,500.00	269.11	308.10	1,191.90	20.54 %
01-400-42035-000	Computer Equipment	2,000.00	2,000.00	0.00	1,500.00	500.00	75.00 %
01-400-42115-000	Apparel	650.00	650.00	53.00	333.69	316.31	51.34 %
01-400-42125-000	Fuel/Oil	2,500.00	2,500.00	282.57	1,349.43	1,150.57	53.98 %
01-400-42155-000	Vehicle Supplies	1,000.00	1,000.00	0.00	367.96	632.04	36.80 %
01-400-42195-000	Special Events and Awards	800.00	800.00	0.00	383.23	416.77	47.90 %
01-400-43000-000	Services-Planning and Zoning	0.00	0.00	0.00	267.97	-267.97	0.00 %
01-400-43101-000	Legal Services	10,000.00	10,000.00	756.00	2,464.32	7,535.68	24.64 %
01-400-43115-000	Engineering Services	100,000.00	100,000.00	2,471.18	25,011.18	74,988.82	25.01 %
01-400-43116-000	Inspection Services	315,000.00	315,000.00	38,023.77	128,740.99	186,259.01	40.87 %
01-400-43130-000	Software Licensing	20,000.00	20,000.00	0.00	8.93	19,991.07	0.04 %
01-400-43140-000	Legal Publications	3,000.00	3,000.00	351.99	2,751.00	249.00	91.70 %
01-400-43155-000	Abatement/demolition	10,000.00	10,000.00	0.00	3,504.07	6,495.93	35.04 %
01-400-43195-000	Electricity/Gas/Phone	3,000.00	3,000.00	0.00	523.72	2,476.28	17.46 %
01-400-43240-000	R & M Vehicle	1,000.00	1,000.00	20.00	60.00	940.00	6.00 %
01-400-43320-000	Postage/Freight	1,000.00	1,000.00	66.19	347.38	652.62	34.74 %
01-400-43401-000	Travel/Training	7,000.00	7,000.00	0.00	1,359.70	5,640.30	19.42 %
01-400-43501-000	Dues/Memberships	500.00	500.00	0.00	69.00	431.00	13.80 %
	Department: 400 - Development Total:	780,956.00	780,956.00	66,058.64	281,492.74	499,463.26	36.04%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 752 - Economic Development						
01-752-41000-000 Wages	72,000.00	72,000.00	5,514.62	27,159.50	44,840.50	37.72 %
01-752-41005-000 Longevity	60.00	60.00	0.00	0.00	60.00	0.00 %
01-752-41006-000 Certification Pay	2,400.00	2,400.00	184.62	909.25	1,490.75	37.89 %
01-752-41007-000 Vehicle Allowance	4,800.00	4,800.00	369.24	1,818.51	2,981.49	37.89 %
01-752-41200-000 Retirement	8,283.00	8,283.00	677.84	3,329.53	4,953.47	40.20 %
01-752-41300-000 FICA	5,673.00	5,673.00	414.66	2,042.20	3,630.80	36.00 %
01-752-41400-000 Hospitalization	13,899.00	13,899.00	1,088.12	5,358.99	8,540.01	38.56 %
01-752-41500-000 Workers' Comp	159.00	159.00	0.00	0.00	159.00	0.00 %
01-752-41700-000 Unemployment	9.00	9.00	2.93	8.99	0.01	99.89 %
01-752-43195-000 Electricity/Gas/Phone	0.00	0.00	0.00	79.76	-79.76	0.00 %
01-752-43401-000 Travel/Training	0.00	0.00	0.00	500.00	-500.00	0.00 %
Department: 752 - Economic Development Total:	107,283.00	107,283.00	8,252.03	41,206.73	66,076.27	38.41%
Expense Total:	8,115,463.00	8,090,463.00	461,210.94	2,885,356.50	5,205,106.50	35.66%
Fund: 01 - General Fund Surplus (Deficit):	0.00	25,000.00	791,402.55	2,565,213.22	2,540,213.22	10,260.85%

Fund: 02 - Enterprise Fund

Revenue

Department: 000 - Non-departmental

02-000-32450-000 Engineer Review Fee	45,000.00	45,000.00	0.00	0.00	-45,000.00	0.00 %
02-000-36110-000 Interest income	50,000.00	50,000.00	7,284.70	67,977.40	17,977.40	135.95 %
02-000-36200-000 MS4 Permits	8,000.00	8,000.00	270.00	810.00	-7,190.00	10.13 %
02-000-36300-000 Well Permit Fees	250.00	250.00	0.00	0.00	-250.00	0.00 %
02-000-36500-000 Meter Set and Sewer Access	325,000.00	325,000.00	23,400.00	113,571.56	-211,428.44	34.95 %
02-000-36800-000 Long/Short	0.00	0.00	-1.12	-18.01	-18.01	0.00 %
02-000-36900-000 Miscellaneous Income	63,000.00	63,000.00	-150.00	871.77	-62,128.23	1.38 %
02-000-38100-000 Water Revenue	4,531,979.00	4,531,979.00	315,096.15	1,660,132.44	-2,871,846.56	36.63 %
02-000-38200-000 Sewer Revenue	1,047,000.00	1,047,000.00	97,323.39	477,934.75	-569,065.25	45.65 %
02-000-38250-000 Mastercard Rebate	5,500.00	5,500.00	0.00	2,314.69	-3,185.31	42.09 %
02-000-38300-000 Water Treatment	310,000.00	310,000.00	24,392.34	120,846.33	-189,153.67	38.98 %
02-000-38600-000 Late Charges	80,000.00	80,000.00	7,686.84	39,917.35	-40,082.65	49.90 %
02-000-38700-000 Disconnect/Cut Off Fees	0.00	0.00	2,140.00	13,580.00	13,580.00	0.00 %
02-000-38750-000 Reconnect Fees	0.00	0.00	2,375.00	14,400.00	14,400.00	0.00 %
02-000-38800-000 NSF Fees	0.00	0.00	600.00	3,300.00	3,300.00	0.00 %
02-000-38900-000 Contract Utility Revenue	0.00	0.00	1,257.04	1,873.81	1,873.81	0.00 %
Department: 000 - Non-departmental Total:	6,465,729.00	6,465,729.00	481,674.34	2,517,512.09	-3,948,216.91	38.94%
Revenue Total:	6,465,729.00	6,465,729.00	481,674.34	2,517,512.09	-3,948,216.91	38.94%

Expense

Department: 000 - Non-departmental

02-000-44005-000 Operating Transfers Out	264,405.00	264,405.00	0.00	0.00	264,405.00	0.00 %
02-000-48100-000 2013 CO Principal	325,000.00	325,000.00	325,000.00	325,000.00	0.00	100.00 %
02-000-48101-000 2013 CO Interest	98,350.00	98,350.00	50,800.00	50,800.00	47,550.00	51.65 %
02-000-48102-000 2015 Refunding CO Principal	140,855.00	140,855.00	140,855.00	140,855.00	0.00	100.00 %
02-000-48103-000 2015 Refunding CO Interest	30,290.23	30,290.23	15,849.39	15,849.39	14,440.84	52.33 %
02-000-48104-000 2017A CO Principal	65,000.00	65,000.00	65,000.00	65,000.00	0.00	100.00 %
02-000-48105-000 2017A CO Interest	30,900.00	30,900.00	15,775.00	15,775.00	15,125.00	51.05 %
02-000-48106-000 2017B Tax Note Principal	54,600.00	54,600.00	54,600.00	54,600.00	0.00	100.00 %
02-000-48107-000 2017B Tax Note Interest	819.00	819.00	819.00	819.00	0.00	100.00 %
02-000-48108-000 2020 Tax Note Principal	138,600.00	138,600.00	138,600.00	138,600.00	0.00	100.00 %
02-000-48109-000 2020 Tax Note Interest	26,235.00	26,235.00	14,850.00	14,850.00	11,385.00	56.60 %
02-000-48110-000 2020 CO Sewer Principal	190,000.00	190,000.00	190,000.00	190,000.00	0.00	100.00 %
02-000-48111-000 2020 CO Sewer Interest	105,637.50	105,637.50	54,718.75	54,718.75	50,918.75	51.80 %
02-000-48112-000 2021 CO Water Principal	260,000.00	260,000.00	260,000.00	260,000.00	0.00	100.00 %
02-000-48113-000 2021 CO Water Interest	168,968.76	168,968.76	87,084.38	87,084.38	81,884.38	51.54 %
02-000-48114-000 2021 Tax Note Principal	54,600.00	54,600.00	54,600.00	54,600.00	0.00	100.00 %
02-000-48115-000 2021 Tax Note Interest	7,839.00	7,839.00	4,329.00	4,329.00	3,510.00	55.22 %
02-000-48150-000 Debt Service Paying Agent Fees	1,624.28	1,624.28	734.14	734.14	890.14	45.20 %
02-000-48480-030 Tax Note 2023 COI	0.00	0.00	0.00	-375.88	375.88	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02-000-48481-000	Tax Note 2023A COI	0.00	0.00	0.00	-1,652.61	1,652.61	0.00 %
Department: 000 - Non-departmental Total:		1,963,723.77	1,963,723.77	1,473,614.66	1,471,586.17	492,137.60	74.94%
Department: 100 - Admin							
02-100-41000-000	Wages	141,080.00	141,080.00	10,872.32	55,165.52	85,914.48	39.10 %
02-100-41005-000	Longevity	2,040.00	2,040.00	156.92	745.37	1,294.63	36.54 %
02-100-41006-000	Certification Pay	12,000.00	12,000.00	923.08	4,384.63	7,615.37	36.54 %
02-100-41010-000	Vacation Buy back	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
02-100-41200-000	Retirement	17,327.00	17,327.00	1,335.08	6,716.85	10,610.15	38.77 %
02-100-41300-000	FICA	11,867.00	11,867.00	914.35	4,612.59	7,254.41	38.87 %
02-100-41400-000	Hospitalization	12,868.00	12,868.00	1,046.60	4,971.34	7,896.66	38.63 %
02-100-41500-000	Workers' Comp	3,630.00	3,630.00	0.00	0.00	3,630.00	0.00 %
02-100-41700-000	Unemployment	18.00	18.00	6.04	17.98	0.02	99.89 %
02-100-42010-000	Office Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
02-100-42012-000	Marketing Supplies	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
02-100-42015-000	Telephone/Utilities	0.00	0.00	-455.88	0.00	0.00	0.00 %
02-100-42025-000	Food/Drinks	2,000.00	2,000.00	129.47	529.75	1,470.25	26.49 %
02-100-42030-000	Office Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
02-100-42035-000	Computer Equipment	3,500.00	3,500.00	0.00	344.00	3,156.00	9.83 %
02-100-42115-000	Apparel	5,000.00	5,000.00	154.58	734.96	4,265.04	14.70 %
02-100-42125-000	Fuel/Oil	13,000.00	13,000.00	739.94	2,415.75	10,584.25	18.58 %
02-100-42141-000	Employee Supplies	0.00	0.00	3.79	189.23	-189.23	0.00 %
02-100-42155-000	Vehicle Supplies	3,500.00	3,500.00	384.15	2,721.35	778.65	77.75 %
02-100-42160-000	Safety Equipment	350.00	350.00	0.00	0.00	350.00	0.00 %
02-100-42195-000	Special Events and Awards	500.00	500.00	0.00	0.00	500.00	0.00 %
02-100-42900-000	Non-Capital Tools & Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
02-100-42905-000	Other Operating Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
02-100-43101-000	Legal Services	7,500.00	7,500.00	912.00	1,320.00	6,180.00	17.60 %
02-100-43105-000	Onboarding Employee Services	500.00	500.00	0.00	0.00	500.00	0.00 %
02-100-43110-000	Other Professional Services	5,000.00	5,000.00	0.00	610.20	4,389.80	12.20 %
02-100-43130-000	Software Licensing	45,900.00	45,900.00	0.00	2,618.88	43,281.12	5.71 %
02-100-43150-000	Marketing	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-100-43195-000	Electricity/Gas/Phone	250,000.00	250,000.00	23,817.73	73,182.17	176,817.83	29.27 %
02-100-43201-000	Janitorial	3,500.00	3,500.00	100.00	850.00	2,650.00	24.29 %
02-100-43240-000	R & M Vehicle	1,500.00	1,500.00	29.50	337.72	1,162.28	22.51 %
02-100-43256-000	R&M Damages	0.00	0.00	0.00	246.00	-246.00	0.00 %
02-100-43265-000	Annual Services Fees	84,343.00	84,343.00	0.00	3,217.88	81,125.12	3.82 %
02-100-43270-000	Railroad Permit Fees	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
02-100-43301-000	Insurance	30,000.00	30,000.00	0.00	49,858.50	-19,858.50	166.20 %
02-100-43401-000	Travel/Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-100-43501-000	Dues/Memberships	1,000.00	1,000.00	0.00	226.00	774.00	22.60 %
02-100-43505-000	Fees	0.00	0.00	5,217.79	22,454.08	-22,454.08	0.00 %
02-100-43600-000	Licenses and Certifications	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-100-43900-000	Other Contractual	5,000.00	5,000.00	153.78	-230.88	5,230.88	-4.62 %
02-100-46400-000	Capital Reserves	379,964.85	379,964.85	0.00	0.00	379,964.85	0.00 %
Department: 100 - Admin Total:		1,069,837.85	1,069,837.85	46,441.24	238,239.87	831,597.98	22.27%
Department: 130 - Engineering							
02-130-41000-000	Wages-Engineering	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00 %
02-130-41006-000	Certification Pay	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00 %
02-130-41200-000	Retirement -Engineering	13,807.00	13,807.00	0.00	0.00	13,807.00	0.00 %
02-130-41300-000	FICA-Engineering	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00 %
02-130-41400-000	Hospitalization-Engineering	6,657.00	6,657.00	0.00	0.00	6,657.00	0.00 %
02-130-41500-000	Worker's Comp-Engineering	252.00	252.00	0.00	0.00	252.00	0.00 %
02-130-41700-000	Unemployment-Engineering	9.00	9.00	0.00	0.00	9.00	0.00 %
02-130-43115-000	Engineering Services	156,000.00	156,000.00	24,000.00	91,182.50	64,817.50	58.45 %
02-130-43116-000	Inspection Services	125,000.00	125,000.00	24,699.00	181,110.00	-56,110.00	144.89 %
Department: 130 - Engineering Total:		434,825.00	434,825.00	48,699.00	272,292.50	162,532.50	62.62%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 315 - Utility Billing							
02-315-41000-000	Wages	112,697.00	112,697.00	8,363.16	36,817.31	75,879.69	32.67 %
02-315-41002-000	Overtime	1,000.00	1,000.00	96.75	126.00	874.00	12.60 %
02-315-41005-000	Longevity	120.00	120.00	9.24	43.89	76.11	36.58 %
02-315-41200-000	Retirement	12,734.00	12,734.00	946.01	4,121.48	8,612.52	32.37 %
02-315-41300-000	FICA	8,721.00	8,721.00	621.26	2,736.35	5,984.65	31.38 %
02-315-41400-000	Hospitalization	18,860.00	18,860.00	1,790.46	7,159.47	11,700.53	37.96 %
02-315-41500-000	Workers' Comp	244.00	244.00	0.00	0.00	244.00	0.00 %
02-315-41700-000	Unemployment	27.00	27.00	8.47	27.18	-0.18	100.67 %
02-315-42010-000	Office Supplies	1,000.00	1,000.00	9.96	327.75	672.25	32.78 %
02-315-42035-000	Computer Equipment	3,200.00	3,200.00	0.00	353.87	2,846.13	11.06 %
02-315-43130-000	Software Licensing	42,225.00	42,225.00	43.28	20,436.49	21,788.51	48.40 %
02-315-43195-000	Electricity/Gas/Phone	1,500.00	1,500.00	0.00	170.32	1,329.68	11.35 %
02-315-43320-000	Postage/Freight	18,000.00	18,000.00	1,679.44	9,583.06	8,416.94	53.24 %
02-315-43401-000	Travel/Training	800.00	800.00	25.46	149.20	650.80	18.65 %
02-315-43505-000	Fees	12,000.00	12,000.00	0.00	6,004.05	5,995.95	50.03 %
02-315-43900-000	Other Contractual	12,000.00	12,000.00	898.75	5,877.72	6,122.28	48.98 %
Department: 315 - Utility Billing Total:		245,128.00	245,128.00	14,492.24	93,934.14	151,193.86	38.32%
Department: 330 - Compliance							
02-330-41000-000	Wages	78,105.00	78,105.00	6,028.08	28,628.37	49,476.63	36.65 %
02-330-41005-000	Longevity	1,680.00	1,680.00	129.24	613.89	1,066.11	36.54 %
02-330-41006-000	Certification Pay	2,400.00	2,400.00	184.62	876.95	1,523.05	36.54 %
02-330-41200-000	Retirement	9,181.00	9,181.00	708.39	3,355.58	5,825.42	36.55 %
02-330-41300-000	FICA	6,288.00	6,288.00	485.15	2,304.08	3,983.92	36.64 %
02-330-41400-000	Hospitalization	6,469.00	6,469.00	528.94	2,512.46	3,956.54	38.84 %
02-330-41500-000	Workers' Comp	176.00	176.00	0.00	0.00	176.00	0.00 %
02-330-41700-000	Unemployment	9.00	9.00	2.66	9.00	0.00	100.00 %
02-330-42010-000	Office Supplies	1,500.00	1,500.00	8.56	17.12	1,482.88	1.14 %
02-330-42030-000	Office Equipment	750.00	750.00	0.00	0.00	750.00	0.00 %
02-330-42035-000	Computer Equipment	2,000.00	2,000.00	0.00	2,000.00	0.00	100.00 %
02-330-42905-000	Other Operating Supplies	500.00	500.00	0.00	65.91	434.09	13.18 %
02-330-43101-000	Legal Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-330-43110-000	Other Professional Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-330-43150-000	Marketing	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-330-43265-000	Annual Services Fees	500.00	500.00	0.00	0.00	500.00	0.00 %
02-330-43270-000	Regulatory Licensing/Permittin	3,000.00	3,000.00	0.00	8,582.85	-5,582.85	286.10 %
02-330-43900-000	Other Contractual	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Department: 330 - Compliance Total:		117,558.00	117,558.00	8,075.64	48,966.21	68,591.79	41.65%
Department: 341 - Water Production							
02-341-41000-000	Wages	106,604.00	106,604.00	8,257.60	39,229.49	67,374.51	36.80 %
02-341-41002-000	Overtime	2,500.00	2,500.00	818.01	1,911.15	588.85	76.45 %
02-341-41005-000	Longevity	180.00	180.00	9.24	43.89	136.11	24.38 %
02-341-41006-000	Certification Pay	7,200.00	7,200.00	276.92	1,315.37	5,884.63	18.27 %
02-341-41200-000	Retirement	12,732.00	12,732.00	1,045.70	4,735.33	7,996.67	37.19 %
02-341-41300-000	FICA	8,720.00	8,720.00	716.17	3,251.23	5,468.77	37.28 %
02-341-41400-000	Hospitalization	18,825.00	18,825.00	1,490.18	7,078.34	11,746.66	37.60 %
02-341-41500-000	Workers' Comp	2,668.00	2,668.00	0.00	0.00	2,668.00	0.00 %
02-341-41700-000	Unemployment	27.00	27.00	9.37	23.49	3.51	87.00 %
02-341-42115-000	Apparel	950.00	950.00	77.20	339.68	610.32	35.76 %
02-341-42125-000	Fuel/Oil	2,500.00	2,500.00	570.79	1,809.28	690.72	72.37 %
02-341-42155-000	Vehicle Supplies	500.00	500.00	99.51	1,109.01	-609.01	221.80 %
02-341-42160-000	Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-341-42215-000	Chemical Supplies	0.00	0.00	0.00	116.66	-116.66	0.00 %
02-341-42220-000	Signage	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-341-42400-000	Purchased Water	1,300,000.00	1,300,000.00	84,719.42	418,968.57	881,031.43	32.23 %
02-341-42900-000	Non-Capital Tools & Equipment	500.00	500.00	30.00	585.00	-85.00	117.00 %
02-341-42905-000	Other Operating Supplies	5,000.00	5,000.00	104.95	143.90	4,856.10	2.88 %
02-341-43120-000	Laboratory Services	17,000.00	17,000.00	180.00	3,227.00	13,773.00	18.98 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02-341-43232-000	R & M Wells	20,000.00	20,000.00	0.00	21,801.84	-1,801.84	109.01 %
02-341-43240-000	R & M Vehicle	1,500.00	1,500.00	10.00	200.87	1,299.13	13.39 %
02-341-43245-000	R & M Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-341-43255-000	R & M Other	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-341-43401-000	Travel/Training	500.00	500.00	0.00	0.00	500.00	0.00 %
02-341-43501-000	Dues/Memberships	500.00	500.00	70.00	70.00	430.00	14.00 %
02-341-43600-000	Licenses and Certifications	500.00	500.00	0.00	900.00	-400.00	180.00 %
02-341-43900-000	Other Contractual	500.00	500.00	0.00	0.00	500.00	0.00 %
02-341-46230-000	Vehicles	65,000.00	65,000.00	-167.75	49,918.75	15,081.25	76.80 %
Department: 341 - Water Production Total:		1,579,406.00	1,579,406.00	98,317.31	556,778.85	1,022,627.15	35.25%

Department: 342 - Water Distribution

02-342-41000-000	Wages	75,890.00	75,890.00	3,115.20	15,484.83	60,405.17	20.40 %
02-342-41002-000	Overtime	2,000.00	2,000.00	181.46	241.94	1,758.06	12.10 %
02-342-41005-000	Longevity	480.00	480.00	18.46	87.68	392.32	18.27 %
02-342-41006-000	Certification Pay	2,400.00	2,400.00	92.32	438.52	1,961.48	18.27 %
02-342-41200-000	Retirement	8,799.00	8,799.00	380.61	1,810.65	6,988.35	20.58 %
02-342-41300-000	FICA	6,026.00	6,026.00	260.68	1,243.39	4,782.61	20.63 %
02-342-41400-000	Hospitalization	12,431.00	12,431.00	500.92	2,608.54	9,822.46	20.98 %
02-342-41500-000	Workers' Comp	1,844.00	1,844.00	0.00	0.00	1,844.00	0.00 %
02-342-41700-000	Unemployment	18.00	18.00	3.40	7.26	10.74	40.33 %
02-342-42115-000	Apparel	1,000.00	1,000.00	59.00	328.79	671.21	32.88 %
02-342-42125-000	Fuel/Oil	5,000.00	5,000.00	381.83	1,968.13	3,031.87	39.36 %
02-342-42155-000	Vehicle Supplies	2,000.00	2,000.00	3,726.97	4,571.94	-2,571.94	228.60 %
02-342-42160-000	Safety Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
02-342-42215-000	Chemical Supplies	2,000.00	2,000.00	7,920.91	7,985.81	-5,985.81	399.29 %
02-342-42270-000	Meters	260,000.00	260,000.00	151,326.88	369,969.38	-109,969.38	142.30 %
02-342-42410-000	Water mains and valves	30,000.00	30,000.00	0.00	8,930.00	21,070.00	29.77 %
02-342-42900-000	Non-Capital Tools & Equipment	1,500.00	1,500.00	0.00	67.98	1,432.02	4.53 %
02-342-42905-000	Other Operating Supplies	7,000.00	7,000.00	2,634.74	13,479.73	-6,479.73	192.57 %
02-342-43125-000	IT Services	500.00	500.00	0.00	0.00	500.00	0.00 %
02-342-43240-000	R & M Vehicle	4,000.00	4,000.00	20.00	735.01	3,264.99	18.38 %
02-342-43255-000	R & M Other	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
02-342-43401-000	Travel/Training	500.00	500.00	0.00	0.00	500.00	0.00 %
02-342-43600-000	Licenses and Certifications	1,000.00	1,000.00	0.00	485.48	514.52	48.55 %
02-342-43900-000	Other Contractual	20,000.00	20,000.00	4,926.83	63,170.41	-43,170.41	315.85 %
Department: 342 - Water Distribution Total:		447,388.00	447,388.00	175,550.21	493,615.47	-46,227.47	110.33%

Department: 343 - Water Treatment

02-343-41000-000	Wages	86,685.00	86,685.00	6,513.60	30,987.90	55,697.10	35.75 %
02-343-41002-000	Overtime	2,500.00	2,500.00	215.26	1,158.41	1,341.59	46.34 %
02-343-41005-000	Longevity	720.00	720.00	55.38	263.05	456.95	36.53 %
02-343-41006-000	Certification Pay	6,000.00	6,000.00	461.54	2,192.32	3,807.68	36.54 %
02-343-41200-000	Retirement	10,434.00	10,434.00	809.36	3,854.85	6,579.15	36.95 %
02-343-41300-000	FICA	7,146.00	7,146.00	513.39	2,452.68	4,693.32	34.32 %
02-343-41400-000	Hospitalization	20,718.00	20,718.00	1,618.48	7,687.77	13,030.23	37.11 %
02-343-41500-000	Workers' Comp	2,186.00	2,186.00	0.00	0.00	2,186.00	0.00 %
02-343-41700-000	Unemployment	18.00	18.00	7.18	14.22	3.78	79.00 %
02-343-42021-000	Cleaning Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-343-42115-000	Apparel	750.00	750.00	-7,502.35	480.74	269.26	64.10 %
02-343-42125-000	Fuel/Oil	4,000.00	4,000.00	220.17	1,583.31	2,416.69	39.58 %
02-343-42160-000	Safety Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
02-343-42215-000	Chemical Supplies	100,000.00	100,000.00	1,060.00	5,463.35	94,536.65	5.46 %
02-343-42275-000	Testing Supplies	3,500.00	3,500.00	0.00	541.34	2,958.66	15.47 %
02-343-42285-000	Filters	61,250.00	61,250.00	4,200.00	13,800.00	47,450.00	22.53 %
02-343-42900-000	Non-Capital Tools & Equipment	3,000.00	3,000.00	0.00	926.36	2,073.64	30.88 %
02-343-42905-000	Other Operating Supplies	25,000.00	25,000.00	217.85	2,264.25	22,735.75	9.06 %
02-343-43120-000	Laboratory Services	17,000.00	17,000.00	524.50	3,630.50	13,369.50	21.36 %
02-343-43245-000	R & M Equipment	5,000.00	5,000.00	2,073.47	4,329.63	670.37	86.59 %
02-343-43255-000	R & M Other	1,000.00	1,000.00	30.00	110.00	890.00	11.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02-343-43401-000	Travel/Training	0.00	0.00	0.00	80.00	-80.00	0.00 %
02-343-43900-000	Other Contractual	1,500.00	1,500.00	170.26	390.52	1,109.48	26.03 %
02-343-46120-000	Plant Expansion	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
02-343-46150-000	Other Improvements	32,000.00	32,000.00	2,500.00	10,961.10	21,038.90	34.25 %
Department: 343 - Water Treatment Total:		431,907.00	431,907.00	13,688.09	93,172.30	338,734.70	21.57%
Department: 361 - Waste Water Collection							
02-361-41000-000	Wages	37,440.00	37,440.00	2,880.00	13,356.00	24,084.00	35.67 %
02-361-41002-000	Overtime	1,000.00	1,000.00	0.00	189.00	811.00	18.90 %
02-361-41006-000	Certification Pay	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
02-361-41200-000	Retirement	4,343.00	4,343.00	321.70	1,509.17	2,833.83	34.75 %
02-361-41300-000	FICA	2,975.00	2,975.00	197.14	943.51	2,031.49	31.71 %
02-361-41400-000	Hospitalization	6,287.00	6,287.00	796.00	3,209.14	3,077.86	51.04 %
02-361-41500-000	Workers' Comp	910.00	910.00	0.00	0.00	910.00	0.00 %
02-361-41700-000	Unemployment	9.00	9.00	2.88	5.91	3.09	65.67 %
02-361-42115-000	Apparel	750.00	750.00	42.00	189.11	560.89	25.21 %
02-361-42125-000	Fuel/Oil	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-361-42155-000	Vehicle Supplies	500.00	500.00	1,317.86	1,650.21	-1,150.21	330.04 %
02-361-42160-000	Safety Equipment	750.00	750.00	0.00	0.00	750.00	0.00 %
02-361-42215-000	Chemical Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
02-361-42900-000	Non-Capital Tools & Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
02-361-42905-000	Other Operating Supplies	2,500.00	2,500.00	0.00	1,506.20	993.80	60.25 %
02-361-43245-000	R & M Equipment	5,000.00	5,000.00	10.00	1,357.58	3,642.42	27.15 %
02-361-43900-000	Other Contractual	2,000.00	2,000.00	0.00	3,920.22	-1,920.22	196.01 %
02-361-46210-000	Lift Station	0.00	0.00	8,750.00	8,750.00	-8,750.00	0.00 %
02-361-46230-000	Vehicles	65,000.00	65,000.00	-167.75	49,918.75	15,081.25	76.80 %
02-361-46300-000	Other Equipment	15,241.38	15,241.38	0.00	0.00	15,241.38	0.00 %
Department: 361 - Waste Water Collection Total:		149,905.38	149,905.38	14,149.83	86,504.80	63,400.58	57.71%
Department: 362 - Waste Water Treatment							
02-362-42115-000	Apparel	500.00	500.00	0.00	0.00	500.00	0.00 %
02-362-42215-000	Chemical Supplies	12,500.00	12,500.00	0.00	5,316.56	7,183.44	42.53 %
02-362-42900-000	Non-Capital Tools & Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
02-362-42905-000	Other Operating Supplies	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
02-362-43120-000	Laboratory Services	3,550.00	3,550.00	82.00	1,654.00	1,896.00	46.59 %
02-362-43245-000	R & M Equipment	5,000.00	5,000.00	294.32	25,526.98	-20,526.98	510.54 %
02-362-43255-000	R & M Other	500.00	500.00	0.00	0.00	500.00	0.00 %
02-362-43600-000	Licenses and Certifications	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
02-362-43900-000	Other Contractual	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 362 - Waste Water Treatment Total:		26,050.00	26,050.00	376.32	32,497.54	-6,447.54	124.75%
Expense Total:		6,465,729.00	6,465,729.00	1,893,404.54	3,387,587.85	3,078,141.15	52.39%
Fund: 02 - Enterprise Fund Surplus (Deficit):		0.00	0.00	-1,411,730.20	-870,075.76	-870,075.76	0.00%
Report Surplus (Deficit):		0.00	25,000.00	-620,327.65	1,695,137.46	1,670,137.46	6,780.55%



CITY COUNCIL MEETING

March 04, 2024 at 6:00 PM

WolfForth City Hall - 302 Main Street WolfForth, TX

MINUTES

CALL MEETING TO ORDER

Mayor Pro Tem Hutcheson called the meeting to order at 6pm.

INVOCATION - Mayor Pro Tem Hutcheson

PLEDGE OF ALLEGIANCE - Council member McDonald

ROLL CALL AND ESTABLISH A QUORUM

PRESENT

Council member David Cooper

Council member Gregory Stout

Mayor Pro Tem Doug Hutcheson

Council member Charlotte McDonald

Council member Austin Brashier

ABSENT

Mayor Charles Addington

SAFETY REVIEW

CITIZEN ENGAGEMENT

This is an opportunity for the public to address the City Council regarding an item on the agenda, except public hearings that are included on the agenda. Comments related to public hearings will be heard when the specific hearing begins. Citizen comments are limited to three (3) minutes per speaker, unless the speaker requires the assistance of a translator, in which case the speaker is limited to six (6) minutes, in accordance with applicable law. Each speaker shall approach the designated speaker location, complete the citizen engagement sign-in sheet and state his/her name and city of residence before speaking. Speakers shall address the City Council with civility that is conducive to appropriate public discussion.

Speakers can address only the City Council and not individual city officials or employees. The public cannot speak from the gallery but only from the designated speaker location.

There were no public comments

CONSENT AGENDA

Items considered to be routine are enacted by one motion without separate discussion. If the City Council desires to discuss an item, the item is removed from the Consent Agenda and considered separately.

Motion to accept the Consent Agenda as stated.

Motion made by Council member McDonald, Seconded by Council member Cooper.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

1. Consider and take appropriate action on minutes from February 5, 2024 Council meeting
2. Consider and take appropriate action on minutes from February 27, 2024 Council meeting.
3. Consider and take appropriate action on Lease and Service Agreement with Safe Haven Baby Boxes, Inc.
4. Consider and take appropriate action on Resolution 2024-010

A RESOLUTION OF THE CITY OF WOLFFORTH CITY COUNCIL AUTHORIZING THE FILING OF A GRANT APPLICATION WITH THE HOMELAND SECURITY GRANTS DIVISION OF THE OFFICE OF THE GOVERNOR FOR A STATE HOMELAND SECURITY PROGRAM GRANT (SHSP) FY2025; PROJECT TITLE SPECIALITY TEAM SUSTAINMENT, GRANT 4978901; DESIGNATING THE FIRE CHIEF TO ACT ON BEHALF OF THE CITY OF WOLFFORTH IN ALL MATTERS RELATED TO THE APPLICATION; AND PLEDGING THAT IF A GRANT IS RECEIVED THE CITY OF WOLFFORTH CITY COUNCIL WILL COMPLY WITH THE GRANT REQUIREMENTS.

5. Consider and take appropriate action on Pay Request No. 5 from UCA for 12-inch Loop Line Project

REGULAR SESSION

6. Consider and take appropriate action on a termination of management agreement for city wastewater facility

No action needed. Wastewater Treatment Land Application Manager has submitted their 90 day termination of their agreement with the City. Council has asked that a letter of thanks be sent to the Scarborough family for their many years in partnership with the City on this property.

7. Consider and take appropriate action on discussion of Council Meeting video recordings
- Discussion by Council regarding the video recording of Council meetings. After much discussion, Council member McDonald says that people should be here in person to participate. Council member Brashier is for posting videos so more citizens can engage in what is happening and serve our residents better. Mayor Pro Tem Hutcheson is against the posting of videos and feels that citizens should be here in person. Council members Cooper and Stout spoke of both pros and cons of posting.

Motion to table

Motion made by Council member Cooper, Seconded by Council member McDonald.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

8. Consider and take appropriate action on Final Plat for Hale Addition.

Motion to accept final plat

Motion made by Council member Brashier, Seconded by Council member Stout.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

9. Consider and take appropriate action on a report concerning readdressing for portions of Dowden Rd. and E 5th Street.

Tara Tomlinson, Director of Development Services, presented a plan to correct addressing along 5th and Dowden. The intent is to ensure prompt emergency services by following a structured addressing plan. Currently several houses share the same address and odd and even numbered houses can be found on both the east and west sides of Dowden. Staff spoke of several instances where emergency services had issues finding home of 911 callers.

Motion to move forward with readdressing

Motion made by Council member McDonald, Seconded by Council member Brashier.
Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson,
Council member McDonald, Council member Brashier

10. Consider and take appropriate action on staff report pertaining to ABC Bank of Wolfforth private sewer line

Randy Criswell, City Manager, gave a report regarding a private sewer line belonging to ABC Bank at Loop 193 that was damaged during a bore under Hwy 62 during a City project. The City Attorney has prepared an agreement on behalf of the City to allow the City to replace the damaged line, on ABC Bank's private-owned land, at an expense of \$10,000 including repair of the parking lot where new line is laid.

Motion to approve moving forward with \$10,000 repair to become property of the bank.

Motion made by Council member McDonald, Seconded by Council member Cooper.
Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson,
Council member McDonald, Council member Brashier

11. Consider and take appropriate action on an Ordinance 2024-006

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WOLFFORTH, TEXAS, AMENDING THE CODE OF ORDINANCES APPENDIX A FEE SCHEDULE BY AMENDING A1.013 UTILITY RATES AND CHARGES; PROVIDING FOR THE REPEAL OF ALL OTHER ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT WITH THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

Due to a rise in cost by sanitation service provider Republic Services effective April 1, this Ordinance will pass that rate increase on to sanitation customers.

Motion to approve Ordinance 2024-006

Motion made by Council member Cooper, Seconded by Council member McDonald.
Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson,

Council member McDonald, Council member Brashier

12. Consider and take appropriate action on EDC Board appointments for two vacancies.

EDC currently has two vacancies on their Board and the Board is recommending Shawn Vinson and Nicole Butler. Both of these individuals are small business owners and Wolfforth residents that are very involved in the City and school district.

Motion to appoint Shawn Vinson and Nicole Butler to EDC Board

Motion made by Council member McDonald, Seconded by Council member Cooper.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

13. Consider and take appropriate action on designation of up to \$150,000 from Hotel Occupancy Taxes toward construction of the Wolfforth Monument Sign

Randy Criswell presented information about the Wolfforth Monument Sign project. The EDC approved this project at an amount of \$225,000 based on landscape design and architecture. Bidding process was undertaken last fall with only one submission of an uncomplete bid. Bidding process was undertaken again in February and three bids were received. All bids received were over the \$225,000. Additional funding options were explored at that time. HOT tax funds have a balance of just over \$700,000 at this time and staff is proposing the use of up to \$150,000 of HOT funds to complete this project. This project requires no water and will have no irrigation and serve as a model of xeriscaping.

Motion to approve the expenditure of \$150,000 from HOT funds towards the construction of Wolfforth Monument Signs.

Motion made by Council member Cooper, Seconded by Council member McDonald.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

14. Consider and take appropriate action on recommendation from Wolfforth EDC for award of bid for Wolfforth Monument Sign to 2-H Construction

Motion to Award the project for Wolfforth Monument Sign to 2H Construction in the amount of \$296,500.

Motion made by Council member Cooper, Seconded by Council member Brashier.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

No requests by Council at this time.

ADJOURN

Motion to adjourn at 7:06pm

Motion made by Council member McDonald, Seconded by Council member Cooper.

Voting Yea: Council member Cooper, Council member Stout, Mayor Pro Tem Hutcheson, Council member McDonald, Council member Brashier

PASSED AND APPROVED THIS THE 18TH DAY OF MARCH, 2024.

Charles Addington, II, Mayor
City of Wolfforth, Texas

ATTEST:

Terri Robinette, City Secretary



AGENDA ITEM COMMENTARY

MEETING NAME: Wolfforth City Council
MEETING DATE: March 18, 2024
ITEM TITLE: Consider and take appropriate action on Fiscal Year 2023 Financial Audit
STAFF INITIATOR: Terri Robinette, City Secretary

BACKGROUND:

Tyler Canady with Bolinger, Segars, Gilbert & Moss, LLP will present the Fiscal Year 2023 Annual Audit. The final draft is attached for your review and Tyler will be presenting a summary to Council at this meeting and be available for questions.

EXHIBITS:

FY 2023 Financial Audit

COUNCIL ACTION/STAFF RECOMMENDATION:

Staff recommends approval of the FY 2023 Annual Audit as presented

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

March 13, 2024

Mayor and City Council
City of Wolfforth, Texas
Wolfforth, Texas

We have audited the financial statements of City of Wolfforth, Texas (the City) for the year ended September 30, 2023, and have issued our report thereon dated March 13, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 7, 2023. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Findings*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted during the year and the application of existing policies did not change. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts and lives used to calculate depreciation on distribution plant in service. Management's estimate for the allowance for doubtful accounts is based on an evaluation of past due accounts. Management's estimate of the net pension and total OPEB liabilities.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are disclosed in notes and relate to pension liabilities and total OPEB liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Mayor and City Council
City of Wolfforth, Texas
March 13, 2024
Page 2

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. All misstatements detected as a result of the audit were corrected by management and are attached to this letter.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 13, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to contact us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Mayor and City Council
City of Wolfforth, Texas
March 13, 2024
Page 3

We were engaged to report on combining statements and budgetary comparison schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Client: **96046 - City of Wolfforth, Texas**
Engagement: **2023 City of Wolfforth**
Period Ending: **9/30/2023**
Trial Balance: **017 W - Trial Balance**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To adjust how fund balance is being reported in the municipal court fund.			
23-23-000-02410-	Fund Balance	37,901.93	
23-23-120-45101-	Building Security	1,678.50	
23-23-120-45102-	Technology	9,599.85	
23-23-000-35101-	Building Security Fee		12,839.72
23-23-000-35102-	Technology Fee		11,290.63
23-23-000-35103-	Truancy Prevention Fee		15,097.07
23-23-000-35104-	Child Safety Trust Fee		9,579.08
23-23-000-35105-	Municipal Jury Fee		373.78
Total		49,180.28	49,180.28
Adjusting Journal Entries JE # 2			
To adjust the transfer of CLFRF and Grants and Donations money to a new fund.			
01-01-000-03730-	Transfers In	4,995.57	
01-01-000-36110-	Interest income	1,343.38	
22-22-000-02410-	Fund Balance	4,995.57	
01-01-000-02410-	Fund Balance		1,343.38
01-01-000-02410-	Fund Balance		4,995.57
22-22-000-39550-	Transfers In		4,995.57
Total		11,334.52	11,334.52
Adjusting Journal Entries JE # 3			
To reclass transfers from EDC to intergovernmental revenues.			
02-02-000-39950-	Transfers in	57,467.40	
02-02-000-03910-	Contributions In		57,467.40
Total		57,467.40	57,467.40
Adjusting Journal Entries JE # 4			
To record expenses for 3rd party billing of EMS fees.			
01-01-220-43800-	Emergicon Fees	38,681.65	
01-01-000-34500-	EMS Billing Revenue		38,681.65
Total		38,681.65	38,681.65

Client: **96046 - City of Wolfforth, Texas**
Engagement: **2023 City of Wolfforth**
Period Ending: **9/30/2023**
Trial Balance: **017 W - Trial Balance**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 5			
To record additional payables found and remove invoice from AP.			
02-02-130-43116-	Inspection Services	36,062.00	
02-02-341-46140-	SCADA	61,519.56	
11-11-341-46150-	Other Improvements	16,401.00	
11-11-341-46150-	Other Improvements	147,609.00	
02-02-000-02101-	A/P Pending		85,581.56
02-02-100-43130-	Software Licensing		12,000.00
11-11-000-02101-	A/P Pending		164,010.00
Total		261,591.56	261,591.56
Adjusting Journal Entries JE # 6			
To adjust accrued vacation to actual at year end.			
02-02-000-02007-	Accrued Vacation	19,704.76	
02-02-315-41000-	Wages		1,256.52
02-02-330-41000-	Wages		8,880.74
02-02-341-41000-	Wages		2,658.39
02-02-342-41000-	Wages		2,361.87
02-02-343-41000-	Wages		4,547.24
Total		19,704.76	19,704.76
Adjusting Journal Entries JE # 7			
To adjust debt payments to correct accounts and adjust interest payable to actual.			
02-02-000-02849-	C of O Issuance Premium	43,940.20	
02-02-000-44005-	Operating Transfers Out	227,757.50	
02-02-000-48001-	Debt Service Interest	27,812.83	
02-02-000-48002-	Debt Service Fees	13,963.02	
02-02-000-48999-	Premium Amortization Exp	5,920.16	
04-04-000-48000-	Debt Service Principal	185,300.00	
04-04-000-48001-	Debt Service Interest	42,457.50	
02-02-000-01555-	Prepaid C of O Insurance		13,963.02
02-02-000-01830-	Deferred Interest on Refunding		5,920.16
02-02-000-02130-	Accrued Interest Payable		27,812.83
02-02-000-02850-	Notes and Bonds Outstanding		185,300.00
02-02-000-48001-	Debt Service Interest		42,457.50
02-02-000-48999-	Premium Amortization Exp		43,940.20
04-04-000-03920-	Transfers		227,757.50
Total		547,151.21	547,151.21

Client: **96046 - City of Wolfforth, Texas**
Engagement: **2023 City of Wolfforth**
Period Ending: **9/30/2023**
Trial Balance: **017 W - Trial Balance**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
To adjust net pension liability and related deferred accounts to actual at year end.			
02-02-000-01851-	Deferred Outflow - Pension	154,884.38	
02-02-000-01858-	Deferred Outflow - Changes	1,801.00	
02-02-000-02852-	Pension-Inflow-Proj vs Actual	65,704.00	
02-02-000-01853-	Pension-Outflow-Exp vs Actual		52,742.00
02-02-000-01854-	Pension-Outflow-Sub Cont		55,592.00
02-02-000-02241-	Net Pension Liability		21,907.78
02-02-100-41200-	Retirement		92,147.60
Total		222,389.38	222,389.38
Adjusting Journal Entries JE # 9			
To adjust OPEB liability and related deferred accounts to actual at year end.			
02-02-000-01859-	Deferred inflow-OPEB	3,531.54	
02-02-000-02242-	OPEB Liability	11,539.06	
02-02-000-02853-	OPEB-Inflow-Assumption Changes	512.00	
02-02-000-01855-	OPEB-Outflow-Assumption Change		3,171.45
02-02-000-01856-	OPEB-Outflow-Sub Contributions		870.00
02-02-000-01857-	OPEB-Outflow-Exp vs Actual		5,818.00
02-02-100-41200-	Retirement		5,723.15
Total		15,582.60	15,582.60

CITY OF WOLFFORTH, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

AND

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
LUBBOCK, TEXAS

CITY OF WOLFFORTH, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

AND

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

CITY OF WOLFFORTH, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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CITY OF WOLFFORTH, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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FINANCIAL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.
 CERTIFIED PUBLIC ACCOUNTANTS
 PHONE: (806) 747-3806
 FAX: (806) 747-3815
 8215 NASHVILLE AVENUE
 LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

Mayor and City Council
 City of Wolfforth, Texas
 Wolfforth, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Wolfforth, Texas, as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Wolfforth, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Wolfforth, Texas, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedules of changes in net pension liability and related ratios, schedules of employer contributions, schedule of changes in the total OPEB liability and related ratios, and budgetary information as listed in 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.

-3-

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The combining statements are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 of the City's internal control over financial reporting and compliance.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 13, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

**CITY OF WOLFFORTH, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

City Council Members and Citizens of the City of Wolfforth, Texas (the City).

This section of the City's annual financial report presents our discussion and analysis of the City of Wolfforth's financial performance during the fiscal year that ended on September 30, 2023. Please read it in conjunction with the City's financial statements and independent auditor's report.

FINANCIAL HIGHLIGHTS

The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$8,521,059 (net position) as compared to \$9,718,742 in the previous year.

During the years ended September 30, 2023 and 2022, the City's expenses were \$16,559,068 and \$11,921,269, respectively, compared to \$15,189,496 and \$13,106,241 generated in taxes and other revenues.

The balance of cash and investments at September 30, 2023 and 2022 were \$9,090,155 and \$11,678,081, respectively.

Expenditures

Total fund expenditures for the year ending September 30, 2023, compared with the year ending September 30, 2022, are as follows:

Expenditures			
<u>Fund</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>Change</u>
General Fund	\$ 6,805,515	\$ 5,685,618	\$ 1,119,897
Proprietary Funds	8,643,990	5,010,395	3,633,595
Other Governmental Funds	1,666,857	1,996,109	(329,252)
Total	<u>\$ 17,116,362</u>	<u>\$ 12,692,122</u>	<u>\$ 4,424,240</u>

Revenues

Total fund revenues for the year ending September 30, 2023, compared with the year ending September 30, 2022, are as follows:

Revenues			
<u>Fund</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>Change</u>
General Fund	\$ 6,919,421	\$ 6,429,981	\$ 489,440
Proprietary Funds	6,329,739	5,294,234	1,035,505
Other Governmental Funds	1,901,825	883,109	1,018,716
Total	<u>\$ 15,150,985</u>	<u>\$ 12,607,324</u>	<u>\$ 2,543,661</u>

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the City as a whole and then proceed to provide an increasingly detailed look at specific financial activities.

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

Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental activities, these statements tell how services were financed in the short-term, as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget.

The notes to the financial statements provide narrative explanations and additional data needed for full disclosure in the government-wide statements and the fund financial statements.

Reporting the City as a Whole

Government-Wide Financial Statements

The analysis of the City's overall financial condition and operations is presented in the Statement of Net Position and the Statement of Activities. Its primary purpose is to show whether the City is better or worse off as a result of the year's activities. The Statement of Net Position includes all the City's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the City's operations during the year. These statements apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the City's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the City's net position and changes in them. The City's net position (the difference between assets and liabilities) provide one measure of the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, however, you should consider non-financial factors as well, such as changes in the City's infrastructure, its property tax base and the condition of the City's facilities.

In the Statement of Net Position and the Statement of Activities, the City is reporting its governmental activities units as defined in the GASB Statement No. 34.

The government-wide financial statements include not only the City itself (known as the primary government), but also three component units, Wolforth Economic Development Corporation, Public Improvement District, and Community Development Corporation. Financial information for the component units are reported separately from the financial information presented for the primary government.

Reporting the City's Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Laws and contracts require the City to establish some funds. The City's administration establishes many other funds to help it control and manage money for particular purposes. The City's two fund types – governmental and proprietary – use different accounting approaches.

- Governmental funds – Most of the City's basic services are included in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following the fund financial statements.
- Proprietary funds – The City's business activities such as water sales and sewer services and sanitation are included in proprietary funds. These statements provide the same type of information found in the government-wide financial statements, but in more detail.

Government-Wide Analysis

Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental activities and business-type activities.

Changes in Net Position

Net position of the City's governmental and business-type activities decreased from \$9,718,742 to \$8,521,059.

Below is the comparative government-wide condensed financial statement information from fiscal years 2022-2023:

Table I
City of Wolfforth, Texas
NET POSITION

	September 30,	
	2023	2022
Current and Other Assets	\$ 10,704,365	\$ 12,965,832
Capital Assets	24,681,855	24,071,007
Total Assets	<u>\$ 35,386,220</u>	<u>\$ 37,036,839</u>
Deferred Outflows of Resources	\$ 945,881	\$ 638,099
Current Liabilities	\$ 1,870,684	\$ 1,384,014
Long-Term Liabilities	24,560,457	24,906,982
Total Liabilities	<u>\$ 26,431,141</u>	<u>\$ 26,290,996</u>
Deferred Inflows of Resources	\$ 1,379,901	\$ 1,665,200
Net Assets:		
Invested in Capital Assets	\$ 1,896,491	\$ 5,845,399
Restricted	988,667	537,936
Unrestricted	5,635,901	3,335,407
Total Net Position	<u><u>\$ 8,521,059</u></u>	<u><u>\$ 9,718,742</u></u>

Table II
City of Wolfforth, Texas
CHANGES IN NET POSITION

	September 30,	
	2023	2022
Revenues:		
Program Revenues:		
Charges for Services	\$ 7,512,498	\$ 7,035,248
Operating Grants and Contributions	988,728	109,817
General Revenues:		
Property Taxes	4,337,485	3,722,798
Other Taxes	1,942,656	1,606,152
Unrestricted Contributions	17,951	13,772
Investment Earnings	179,739	103,787
Gain on Sale of Assets	37,168	
Capital Contributions	57,467	57,394
Miscellaneous	115,804	457,273
Total Revenue	<u>\$ 15,189,496</u>	<u>\$ 13,106,241</u>
Expenses:		
Primary Government:		
General Administration	\$ 1,184,016	\$ 930,529
Municipal Court	285,872	145,473
Financial Administration	379,123	611,134
Buildings and Grounds	127,695	276,776
Police Department	1,851,977	1,538,800
Fire and EMS Department	2,083,535	1,343,649
Emergency Management	53,314	85,852
Other Public Services	7,692	10,276
Library	399,661	341,617
Streets and Paving	462,309	25,592
Parks Department	127,920	75,235
Planning and Development	791,749	890,012
Economic Development	35,939	177,098
Interest on Long Term Debt	124,276	457,071
Business-Type Activities:		
Water and Sewer	8,041,881	4,554,412
Interest on Long Term Debt	602,109	457,743
Total Expenses	<u>\$ 16,559,068</u>	<u>\$ 11,921,269</u>
Increase (Decrease) in Net Position	\$ (1,369,572)	\$ 1,184,972
Net Position at October 1	9,718,742	8,446,374
Prior Period Adjustment	171,889	87,396
Net Position at September 30	<u>\$ 8,521,059</u>	<u>\$ 9,718,742</u>

The City's total revenues increased from \$13,106,241 in 2022 to \$15,189,496 in 2023, an increase of \$2,083,255. Property tax revenues increased due to an increase in values. Sales taxes increased due to population growth in the City. Water, sewer, and sanitation rates were all increased during the current fiscal year. This led to an increase in charges for service revenues.

Expenses are higher due to the new water interconnection fee with the City of Lubbock.

Fund Balances

The City's total Governmental Funds fund balance at September 30, 2023 and 2022, was \$3,617,278 and \$3,007,194, respectively. This fund balance is reported in the General Fund, Debt Service Fund, Special Revenue CLFRF Grant Fund and other Non-Major Governmental Funds.

CAPITAL AND RIGHT TO USE ASSETS AND DEBT ADMINISTRATION

Capital and Right to Use Assets

At the end of 2023, the City had \$24,681,855 of capital and right to use assets, net of accumulated depreciation and amortization. Note 5 of the Notes to the Financial Statements discloses the capital asset activity of the City for the fiscal year ending September 30, 2023.

Debt

At the end of 2023, the City had \$22,877,536 of total debt outstanding, of which \$2,998,111 of this is due within one year. Notes 6 of the Notes to the Financial Statements discloses the debt activity of the City for the fiscal year ending September 30, 2023.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Wolfforth remains one of the fastest-growing cities in Texas and stands as *the* fastest-growing city in all of West Texas. Our population in 2010 was officially 3600. Today our population is estimated at 7665, which is an average annual growth rate since 2010 of 9.3%. There are no cities west of the I-35 corridor that come close to this degree of population explosion. Wolfforth benefits from having the Frenship Independent School District – one of the most desirable in Texas - call us home. Wolfforth is a community of people with good jobs (the median household income in Wolfforth in 2022 was \$100,703, compared to \$61,911 in Lubbock County and \$73,035 in Texas) who enjoy a lower cost of living than in many other parts of Texas (the median price of owner-occupied housing in Wolfforth is \$215,800, compared to the State of Texas figure of \$238,000).

In FY 2023, we issued Building Permits for 356 new homes, compared to 343 in FY 2022 and 195 in FY 2021. The estimated value of those 356 new homes is over \$70 million. In 2022 we added roughly \$50 million in new property to our tax roll, and we anticipate this trend to continue. Despite the higher interest rates, our growth continues.

Another indicator of our economic condition is sales tax collections. In FY 2023, total sales taxes collected was \$2,015,196. To illustrate the growth, here are the previous five years' collections:

- FY 2022 - \$1,788,607
- FY 2021 - \$1,387,540
- FY 2020 - \$1,188,690
- FY 2019 - \$1,024,947
- FY 2018 - \$ 893,396

From these figures, one can see that our sales tax collections have increased by 225% since 2018. We are continuously in conversations with potential businesses, and we anticipate several new commercial projects in FY 2025.

With all the growth we're experiencing, Wolfforth has a significant amount of infrastructure to build. We currently have improvements underway to our water distribution and water treatment systems. In the future, we'll be issuing debt to fund an impressive Capital Improvements Plan that will include the construction of a new elevated storage tank, the addition of a water treatment plant, two new ground storage tanks, more water distribution expansion, water supply, and wastewater treatment. The cost of these projects will be partially borne by the developments themselves through the implementation of Impact Fees, which is expected to occur in FY 2024. A water rate increase was approved and implemented in June 2023, intended to generate revenue adequate to fund the Capital Improvements Plan in conjunction with the Impact Fees.

In FY 2022, there were substantial personnel and policy changes that were initiated and some of those changes are still ongoing. At the beginning of FY 2023, we still had one major vacancy in our personnel, that being the position of Director of Development Services. In the summer of 2023, we were able to fill that role and since then have enjoyed a notable level of continuity in our staff. We also increased police pay which has already resulted in an ability to broaden our recruitment ability. Many changes have been implemented from day-to-day operational techniques to financial management strategies and software. Wolfforth enjoys the vision of a strong City Council with a commitment to service and excellence.

Looking toward the creation of the budget for FY 2025, the City of Wolfforth will budget conservatively and responsibly, with the knowledge that growth brings not only additional revenue, but additional duty. In the past, it has been Wolfforth's strategy to attempt to keep the property tax rate the same from year to year. However, with the level of growth we have experienced, and limited by the effect of SB2 (2019), the property tax rate for 2023 was actually lowered. It is anticipated this same effect may be seen again in 2024. Interestingly, as a City grows, the additional property tax revenue associated with new properties and increased property values does not necessarily offset the additional need for and cost of services. It will be our strategy to adopt a tax rate that maximizes revenue and avoids triggering a mandatory election. This will allow for a continued commitment to priorities such as public safety, employees, and service.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This Financial Report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this Report or need additional financial information, contact Randy Criswell at the City of Wolfforth, 302 Main Street, Wolfforth, Texas, or at 806-855-4120.

BASIC FINANCIAL STATEMENTS

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-1

GOVERNMENT-WIDE - STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wolfforth Economic Development Corporation	Public Improvement District
ASSETS:					
Cash and Cash Equivalents	\$ 4,707,364	\$ 4,382,791	\$ 9,090,155	\$ 1,776,270	\$ 246,814
Accounts Receivable, Net	709,752	649,799	1,359,551	202,930	3,547
Grants Receivable	5,235		5,235		
Unbilled Revenue Receivable		215,696	215,696		
Prepaid Expense	24,474	6,859	31,333	1,515	
Due from Component Units	2,395		2,395		
Capital Assets, Nondepreciable	515,595	4,864,950	5,380,545		
Capital and Right to Use Assets, Net	5,523,957	13,777,353	19,301,310		
Total Assets	\$ 11,488,772	\$ 23,897,448	\$ 35,386,220	\$ 1,980,715	\$ 250,361
DEFERRED OUTFLOWS OF RESOURCES:					
Pension	\$ 686,106	\$ 162,573	\$ 848,679	\$	\$
OPEB	4,066	964	5,030		
Refunding Charges	48,470	43,702	92,172		
Total Deferred Outflows of Resources	\$ 738,642	\$ 207,239	\$ 945,881	\$ 0	\$ 0
LIABILITIES:					
Accounts Payable	\$ 360,435	\$ 968,610	\$ 1,329,045	\$ 23,815	\$ 48,677
Wages Payable	77,056	13,875	90,931		
Accrued Compensated Absences	62,672	12,147	74,819		
Accrued Interest Payable	17,159	61,849	79,008		
Customer Deposits		296,881	296,881		
Unearned Revenue					3,546
Due to City				1,443	952
Noncurrent Liabilities					
Net Pension Liability	1,313,929	311,336	1,625,265		
OPEB Liability	46,611	11,045	57,656		
Due Within One Year	853,756	2,144,355	2,998,111		
Due In More Than One Year	3,885,509	15,993,916	19,879,425		
Total Liabilities	\$ 6,617,127	\$ 19,814,014	\$ 26,431,141	\$ 25,258	\$ 53,175
DEFERRED INFLOWS OF RESOURCES:					
OPEB	\$ 14,440	\$ 3,421	\$ 17,861	\$	\$
Unspent Grant Funds	1,362,040		1,362,040		
Total Deferred Inflows of Resources	\$ 1,376,480	\$ 3,421	\$ 1,379,901	\$ 0	\$ 0
NET POSITION					
Net Investment in Capital Assets	\$ 1,348,757	\$ 547,734	\$ 1,896,491	\$	\$
Restricted For:					
Enabling Legislation	731,221		731,221		
Grant Programs	26,976		26,976		
Debt Service	230,470		230,470		
Economic and Community Development				1,955,457	197,186
Unrestricted	1,896,383	3,739,518	5,635,901		
Total Net Position	\$ 4,233,807	\$ 4,287,252	\$ 8,521,059	\$ 1,955,457	\$ 197,186

The accompanying notes are an integral part of this statement.

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CITY OF WOLFFORTH, TEXAS

EXHIBIT A-2

GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position					
	Expenses	Fines, Fees, and Charges for Services	Operating Grants and Contributions	Primary Government			Component Units		
				Governmental Activities	Business-Type Activities	Total	Wolfforth Economic Development Corporation	Public Improvement District	Community Development Corporation
PRIMARY GOVERNMENT:									
Governmental Activities:									
General Administration	\$ 1,184,016	\$ 525,461	\$ 638,377	\$ (20,178)	\$ (20,178)	\$ (20,178)	\$	\$	\$
Municipal Court	285,872	156,854		(129,018)		(129,018)			
Financial Administration	379,123			(379,123)		(379,123)			
Buildings and Grounds	127,695	61,087		(66,608)		(66,608)			
Police Department	1,851,977	1,050		(1,850,927)		(1,850,927)			
Fire and EMS Department	2,083,535	516,010	350,351	(1,217,174)		(1,217,174)			
Emergency Management	53,314			(53,314)		(53,314)			
Other Public Services	7,692			(7,692)		(7,692)			
Library	399,661	17,654		(382,007)		(382,007)			
Streets and Paving	462,309			(462,309)		(462,309)			
Parks Department	127,920			(127,920)		(127,920)			
Planning and Development	791,749			(791,749)		(791,749)			
Economic Development	35,939			(35,939)		(35,939)			
Interest on Long-Term Debt	124,276			(124,276)		(124,276)			
Total Governmental Activities	\$ 7,915,078	\$ 1,278,116	\$ 988,728	\$ (5,648,234)	\$ 0	\$ (5,648,234)	\$ 0	\$ 0	\$ 0
Business-Type Activities:									
Water and Sewer	\$ 8,041,881	\$ 6,234,382	\$	\$	\$ (1,807,499)	\$ (1,807,499)	\$	\$	\$
Interest on Long-Term Debt	602,109				(602,109)	(602,109)			
Total Business-Type Activities	\$ 8,643,990	\$ 6,234,382	\$ 0	\$ 0	\$ (2,409,608)	\$ (2,409,608)	\$ 0	\$ 0	\$ 0
Total Primary Government	\$ 16,559,068	\$ 7,512,498	\$ 988,728	\$ (5,648,234)	\$ (2,409,608)	\$ (8,057,842)	\$ 0	\$ 0	\$ 0
Component Units:									
Wolfforth Economic Development Corporation	\$ 355,422	\$	\$	\$	\$	\$ (355,422)	\$	\$	\$
Public Improvement District	564,266	553,882					(10,384)		
Community Development Corporation	646,019								(646,019)
Total Component Units	\$ 1,565,707	\$ 553,882	\$ 0	\$ 0	\$ 0	\$ 0	\$ (355,422)	\$ (10,384)	\$ (646,019)
General Revenues:									
Property Taxes and Related Fees	\$ 4,337,485	\$	\$	\$ 4,337,485	\$	\$ 4,337,485	\$	\$	\$
Sales and Use Taxes	1,344,114			1,344,114		1,344,114	671,964		
Gross Receipts Business Tax	554,673			554,673		554,673			
Motel Occupancy Taxes	43,869			43,869		43,869			89,562
Unrestricted Contributions	17,951			17,951		17,951			
Unrestricted Investment Earnings	84,382			84,382	95,357	179,739	29,084	5,635	1,973
Gain on the Sale of Capital Assets	37,168			37,168		37,168			
Capital Contributions					57,467	57,467			
Miscellaneous	115,804			115,804		115,804			
Transfers	224,042			(224,042)					
Total General Revenue and Transf	\$ 6,759,488	\$	\$	\$ (71,218)	\$	\$ 6,688,270	\$ 701,048	\$ 5,635	\$ 91,535
Change in Net Position	\$ 1,111,254	\$	\$	\$ (2,480,826)	\$	\$ (1,369,572)	\$ 345,626	\$ (4,749)	\$ (554,484)
Net Position - Beginning	2,950,664			2,950,664	6,768,078	9,718,742	1,609,831	201,935	554,484
Prior Period Adjustment	171,889			171,889		171,889			
Net Position - Ending	\$ 4,233,807	\$ 4,287,252	\$ 8,521,059	\$ 1,955,457	\$ 197,186	\$ 0			

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-3

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Debt Service Fund	Special Revenue CLFRF Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 2,374,888	\$ 230,470	\$ 1,380,080	\$ 721,926	\$ 4,707,364
Accounts Receivable, Net	319,239		705	13,174	333,118
Taxes Receivable, Net	369,710	6,924			376,634
Grants Receivable				5,235	5,235
Due from Other Funds	437				437
Due from Component Units	2,395				2,395
Prepaid Expense	24,474				24,474
Total Assets	\$ 3,091,143	\$ 237,394	\$ 1,380,785	\$ 740,335	\$ 5,449,657
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
LIABILITIES:					
Accounts Payable	\$ 359,989			\$ 446	\$ 360,435
Wages Payable	77,056				77,056
Due to Other Funds				437	437
Total Liabilities	\$ 437,045	\$ 0	\$ 0	\$ 883	\$ 437,928
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	\$ 25,487	\$ 6,924			\$ 32,411
Unspent Grant Funds			1,362,040		1,362,040
Total Deferred Inflows of Resources	\$ 25,487	\$ 6,924	\$ 1,362,040	\$ 0	\$ 1,394,451
FUND BALANCES:					
Nonspendable Fund Balances:					
Prepays	\$ 24,474				\$ 24,474
Restricted Fund Balances:					
Restricted for Enabling Legislation				731,221	731,221
Restricted for Grant Programs			18,745	8,231	26,976
Restricted for Debt Service		230,470			230,470
Unassigned Fund Balance	2,604,137				2,604,137
Total Fund Balances	\$ 2,628,611	\$ 230,470	\$ 18,745	\$ 739,452	\$ 3,617,278
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,091,143	\$ 237,394	\$ 1,380,785	\$ 740,335	\$ 5,449,657

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-4

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Total Fund Balances - Governmental Funds Balance Sheet	\$ 3,617,278
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not reported in the funds.	6,039,552
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	32,411
Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds.	675,732
Payables for bond principal, tax note principal, and lease principal which are not due in the current period are not reported in the funds.	(4,427,216)
Payables for bond interest which are not due in the current period are not reported in the funds.	(17,159)
Bond Premiums are not recorded in the funds.	(312,049)
Deferred Outflows of Resources - Loss on Refundings are not recorded in the funds.	48,470
Net Pension Liabilities are not reported in the funds.	(1,313,929)
Total OPEB Liabilities are not reported in the funds.	(46,611)
Payables for compensated absences which are not reported in the funds.	<u>(62,672)</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$ 4,233,807</u>

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-5

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue CLFRF Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenue:						
Taxes:						
Property Taxes and Related Fees	\$ 3,455,134	\$ 938,475	\$	\$	\$	\$ 4,393,609
Sales and Use Taxes	1,344,114					1,344,114
Gross Receipts Business Tax	554,673					554,673
Motel Occupancy Taxes					43,869	43,869
Licenses and Permits	606,476					606,476
Intergovernmental Revenue and Grants	164,970				823,758	988,728
Charges for Services	501,751					501,751
Fines and Fees	120,709				49,180	169,889
Investment Earnings	55,790		6,747	18,745	3,100	84,382
Contributions and Donations					17,951	17,951
Other Revenue	115,804					115,804
Total Revenues	\$ <u>6,919,421</u>	\$ <u>938,475</u>	\$ <u>6,747</u>	\$ <u>18,745</u>	\$ <u>937,858</u>	\$ <u>8,821,246</u>
Expenditures:						
Current:						
General Administration	\$ 1,139,093	\$	\$ 28,921	\$	\$ 22,656	\$ 1,190,670
Municipal Court	145,131		635		11,278	157,044
Financial Administration	368,107		7,875			375,982
Buildings and Grounds	123,545					123,545
Police Department	1,803,123		315,408		4,641	2,123,172
Fire and EMS Department	1,607,125				185,369	1,792,494
Emergency Management	6,289					6,289
Other Public Services	4,160					4,160
Library	370,365		89,976			460,341
Streets and Paving	291,610					291,610
Parks Department	132,046					132,046
Planning and Development	780,390					780,390
Economic Development	34,531					34,531
Debt Service:						
Principal		824,393				824,393
Interest Expense and Related Fees		175,705				175,705
Total Expenditures	\$ <u>6,805,515</u>	\$ <u>1,000,098</u>	\$ <u>442,815</u>	\$ <u>0</u>	\$ <u>223,944</u>	\$ <u>8,472,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>113,906</u>	\$ <u>(61,623)</u>	\$ <u>(436,068)</u>	\$ <u>18,745</u>	\$ <u>713,914</u>	\$ <u>348,874</u>
Other Financing Sources:						
Transfers In (Out)	\$ 8,279	\$ 227,758	\$ (16,991)	\$	\$ 4,996	\$ 224,042
Proceeds from the Sale of Capital Assets	37,168					37,168
Total Other Financing Sources (Uses)	\$ <u>45,447</u>	\$ <u>227,758</u>	\$ <u>(16,991)</u>	\$ <u>0</u>	\$ <u>4,996</u>	\$ <u>261,210</u>
Net Change in Fund Balances	\$ 159,353	\$ 166,135	\$ (453,059)	\$ 18,745	\$ 718,910	\$ 610,084
Fund Balances - Beginning	<u>2,469,258</u>	<u>64,335</u>	<u>453,059</u>	<u>0</u>	<u>20,542</u>	<u>3,007,194</u>
Fund Balances - Ending	\$ <u>2,628,611</u>	\$ <u>230,470</u>	\$ <u>0</u>	\$ <u>18,745</u>	\$ <u>739,452</u>	\$ <u>3,617,278</u>

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-6

**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, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$	610,084
Amounts reported for governmental activities in the Statement Of Activities (SOA) are different because:		
Capital assets additions not reported as expenses in the SOA.		668,079
Capital asset reclassification from proprietary funds are not reported in the SOA.		13,275
The depreciation of capital assets used in governmental activities is not reported in the funds.		(878,266)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.		(56,124)
Repayments of bond principal, tax note principal, and lease principal are expenditures in the funds but not an expense in the SOA.		824,393
The net impact of bond refundings are capitalized on the SNP.		(5,976)
Bond premium amortization is not recorded in the funds.		70,158
Change in accrued interest from beginning of period to end of period.		(12,753)
Change related to pension liabilities and deferred inflows and outflows is not recorded in the funds.		(135,631)
Change related to total OPEB liabilities and deferred inflows and outflows is not recorded in the funds.		(9,831)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.		<u>23,846</u>
Change in Net Position of Governmental Activities - Statement of Activities	\$	<u><u>1,111,254</u></u>

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-7

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-Type Activities
	Water and Sewer Fund
	<hr/>
ASSETS:	
Cash and Cash Equivalents	\$ 4,382,791
Accounts Receivable, Net	649,799
Unbilled Revenue Receivable	215,696
Prepaid Expense	6,859
Capital Assets	
Nondepreciable	4,864,950
Depreciable, Net	13,777,353
Total Assets	<u>\$ 23,897,448</u>
 DEFERRED OUTFLOWS OF RESOURCES:	
Pension	\$ 162,573
OPEB	964
Refunding Charges	43,702
Total Deferred Outflows of Resources	<u>\$ 207,239</u>
 LIABILITIES:	
Accounts Payable	\$ 968,610
Wages Payable	13,875
Accrued Compensated Absences	12,147
Accrued Interest Payable	61,849
Customer Deposits	296,881
Noncurrent Liabilities	
Due Within One Year	2,144,355
Net Pension Liability	311,336
Total OPEB Liability	11,045
Unamortized Premiums	651,223
Due in More Than One Year	15,342,693
Total Liabilities	<u>\$ 19,814,014</u>
 DEFERRED INFLOWS OF RESOURCES:	
OPEB	\$ 3,421
Total Deferred Inflows of Resources	<u>\$ 3,421</u>
 NET POSITION:	
Net Investment in Capital Assets	\$ 547,734
Unrestricted	<u>3,739,518</u>
Total Net Position	<u>\$ 4,287,252</u>

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-8

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Business-Type Activities	
	Water and Sewer Fund	Internal Service Funds
	<u> </u>	<u> </u>
OPERATING REVENUES:		
Charges for Services	\$ 6,140,634	\$
Other Services	93,748	
Total Operating Revenues	\$ <u>6,234,382</u>	\$ <u>0</u>
 OPERATING EXPENSES:		
Personnel Services	\$ 654,720	\$
Contractual Services	4,924,217	
Maintenance	985,462	
Depreciation	1,358,864	
Other Expense	118,618	
Total Operating Expenses	\$ <u>8,041,881</u>	\$ <u>0</u>
 Operating Income (Loss)	\$ <u>(1,807,499)</u>	\$ <u>0</u>
 NON-OPERATING REVENUES (EXPENSES):		
Interest Revenue	\$ 95,357	\$
Interest Expense and Paying Agent Fees	(602,109)	
Total Non-Operating Revenues (Expenses)	\$ <u>(506,752)</u>	\$ <u>0</u>
 Income (Loss) Before Transfers	\$ (2,314,251)	\$ 0
 Capital Contributions	\$ 57,467	\$
Transfers In (Out)	<u>(224,042)</u>	
 Change in Net Position	\$ (2,480,826)	\$ 0
 Total Net Position - Beginning	6,768,078	(171,889)
 Prior Period Adjustment	<u> </u>	<u>171,889</u>
 Total Net Position - Ending	\$ <u><u>4,287,252</u></u>	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT A-9

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Business-Type Activities
	Water and Sewer Fund
	<u>Fund</u>
Cash Flows from Operating Activities:	
Cash Received from Customers	\$ 5,930,192
Cash Payments to Employees and for Benefits	(773,058)
Cash Payments to Other Suppliers for Goods and Services	(5,516,575)
Other Operating Cash Receipts	93,748
Net Cash from Operating Activities	<u>\$ (265,693)</u>
Cash Flows from Non-Capital Financing Activities:	
Capital Contributions	\$ 57,467
Cash Transfers from (to) Other Funds	(224,042)
Net Cash from Non-Capital Financing Activities	<u>\$ (166,575)</u>
Cash Flows from Capital and Related Financing Activities:	
Principal and Interest Paid	\$ (1,794,821)
Issuance of Debt	1,105,000
Capital Asset Transferred to Governmental Activities	13,275
Proceeds from the Sale of Assets	35,882
Acquisition or Construction of Capital Assets	(2,444,478)
Net Cash from Capital and Related Financing Activities	<u>\$ (3,085,142)</u>
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	\$ 95,357
(Purchase) Sale of Investments	1,587
Net Cash from Investing Activities	<u>\$ 96,944</u>
Increase (Decrease) in Cash and Cash Equivalents	\$ (3,420,466)
Cash and Cash Equivalents - Beginning of Year	7,803,257
Cash and Cash Equivalents - End of Year	<u>\$ 4,382,791</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	<u>\$ (1,807,499)</u>
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities	
Depreciation	\$ 1,358,864
Change in Assets and Liabilities:	
Decrease (Increase) in Accounts Receivable, Net	(62,930)
Decrease (Increase) in Unbilled Revenue Receivable	(215,696)
Increase (Decrease) in Accounts Payable	504,618
Increase (Decrease) in Wages Payable	(763)
Increase (Decrease) in Customer Deposits	68,184
Increase (Decrease) in Pension and Related Deferrals	(92,146)
Increase (Decrease) in OPEB and Related Deferrals	(5,724)
Total Adjustments	<u>\$ 1,541,806</u>
Net Cash from Operating Activities	<u>\$ (265,693)</u>

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS**NOTES TO FINANCIAL STATEMENTS****Note 1 - Summary of Significant Accounting Policies**

The financial statements of City of Wolfforth, Texas (the City) have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The City's financial statements include the accounts of all its operations. The City evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the City's reporting entity, as set forth in accounting principles generally accepted in the United States of America (GAAP) include whether:

- The organization is legally separate
- The City holds the corporate powers of the organization
- The City appoints a voting majority of the organization board
- The City is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the City
- There is fiscal dependency by the organization on the City
- Exclusion of the organization would result in misleading or incomplete financial statements.

The City also evaluated any legally separate tax-exempt organizations whose resources are used principally to provide support to the City to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GAAP requires inclusion of such an organization as a component unit when: 1) the economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the City, its component units or its constituents; and 2) the City or its component units are entitled to, or have the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) such economic resources are significant to the City. Based on these criteria, the City has the component units listed below. Additionally, the City is not a component unit of any other reporting entity as defined by GAAP.

Component Units

The Wolfforth Economic Development Corporation (the "EDC") was formed to provide economic growth in the City. The governing board of the EDC is appointed by the City Council. The City has assigned one-third of its sale tax revenues to the EDC for future economic development. The EDC is reported as a discretely presented component unit in the statement of net position and statement of activities.

The Wolfforth Public Improvement District (the "PID") was formed under Chapter 372 of the Texas Local Government Code to provide for improvements and maintenance benefitting a defined area, Preston Manor recreational facilities. The City has authorized Preston Manor Management, LLC to manage the PID. The PID is financed by assessments against all property owners of benefitted property within the defined district area. The PID is reported as a discretely presented component unit in the statement of net position and statement of activities.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

The Wolfforth Community Development Corporation (the "CDC") was formed to provide economic growth in the City. The governing board of the CDC is appointed by the City Council. The City has assigned hotel occupancy tax levies to the CDC for future economic development. The CDC is reported as a discretely presented component unit in the statement of net position and statement of activities. The CDC was dissolved in May 2023.

Basis of Presentation, Basis of Accounting

Government-Wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. All remaining governmental and proprietary funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The City reports the following major governmental funds:

General Fund: This is the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Capital Projects Fund: This fund accounts for the financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue – CLFRF Grant Fund: This fund accounts for the financial resources that are restricted for the purposes of the grant program.

The City reports the following major enterprise funds:

Water and Sewer Fund: This fund accounts for the water supply and distribution, sanitary sewer, storm water, solid waste, and waste water treatment activities of the City.

Nonmajor Governmental Funds:

Special revenue funds: These funds account for specific revenue sources that are legally restricted to expenditures for specialized purposes.

Measurement Focus, Basis of Accounting

Government-Wide and Proprietary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt is reported as other financing sources.

When the City incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the City's policy to use restricted resources first, then unrestricted resources.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Financial Statement Amounts**Cash and Cash Equivalents**

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

Fair Value Measurements

The City has determined the fair value of certain assets and liabilities in accordance with generally accepted accounting principles, which provides a framework for measuring fair value.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques should maximize the use of observable inputs and minimize the use of unobservable inputs.

A fair value hierarchy has been established, which prioritizes the valuation inputs into three broad levels. Level 1 inputs consist of quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the related asset or liability. Level 3 inputs are unobservable inputs related to the asset or liability.

The City has no recurring fair value measurements as of September 30, 2023 as the City's investments are not measured at fair value but rather the investment in TexPool are valued at amortized cost.

Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period and are collected.

Allowances for uncollectible tax receivables within the General Fund and Debt Service Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Classes</u>	<u>Estimated Useful Lives (Years)</u>
Building and Improvements	7-40
Streets and Infrastructure	25
Office Furniture and Equipment	3-15
Water and Sewer System	5-50
Vehicles, Equipment, and Machinery	5-15
Library Books and Equipment	5-15

Payable Balances

The City believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore no disclosure is provided which disaggregates those balances. Details of Receivables are provided in these Notes to Financial Statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has deferred outflows of resources, included on the proprietary fund financial statements and government wide financial statements, for deferred charges on bond refunding's, pension related items, and OPEB related items.

In addition to liabilities, the statement of financial position will 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 one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has deferred inflows of resources, included on the proprietary fund financial statements and government wide financial statements, for OPEB related items and unspent grant funds. The City has deferred inflows of resources, included on the governmental fund financial statements, for unavailable revenue from property taxes and unspent grant funds.

CITY OF WOLFFORTH, TEXAS**NOTES TO FINANCIAL STATEMENTS****Interfund Activity**

Interfund activity results from loans, services provided, reimbursements, or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Interfund Balances" line of the government-wide statement of net position.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Pension

For purposes of measuring the net pension asset/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 additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS.

For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows and deferred inflows of resources related to OPEBs, and net OPEB expense, information about the Texas Municipal Retirement System – Supplemental Death Benefit Plan have been determined on the same basis as they are reported by TMRS. For this purpose plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms.

Fund Balance

Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at September 30, 2023 were related to prepaids and are nonspendable in form.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Restricted - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law through constitutional provisions or enabling legislation.

Committed - includes amounts that can be used only for the specific purposes as established by the City Council's resolution. The City Council is the City's highest level of decision-making authority; and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the City's Council at the City Council's meeting. As of September 30, 2023, the City had no committed funds.

Assigned - includes amounts that are constrained by the City Council, or by another city official or the finance division to which the City has delegated authority, that are to be used for specific purposes but are neither restricted nor committed.

Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

When the City incurs expenditures that can be made from either restricted or unrestricted fund balances, the expenditures should be charged to restricted fund balances. When the City incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures should be charged first to committed fund balances, second to assigned fund balances, and third to unassigned fund balances.

Compensated Absences

It is the City's policy to permit regular full-time employees to accumulate a limited amount of earned but unused vacation benefits. Benefits are accrued as follows:

Length of Service	Annual Vacation Leave Earned
1 Year	80 hours
11-15 Years	120 Hours
16-20 Years	140 Hours
21-25 Years	160 Hours
Every 5 Years Thereafter	20 Additional Hours

Certified full-time police officers shall receive 84 hours of vacation leave annually. Temporary employees and part-time employees do not earn vacation leave.

When an employee leaves the service of the City, he or she may be paid for any unused vacation leave in his or her account at time of separation. The rate of pay is determined by the salary rate in effect at the time of termination. Unused sick leave is canceled upon termination of employment without compensation of the employee.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Note 2 – Deposits and Investments

Custodial Credit Risk for Deposits

State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the City complied with this law for the year ended September 30, 2023, it had no custodial credit risk for deposits.

Compliance with the Public Funds Investment Act

The City is required by Government Code Chapter 2256, *The Public Funds Investment Act*, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Public Funds Investment Act (the Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) securities lending program, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

The City's investments at September 30, 2023 are shown below.

<u>Investment or Investment Type</u>	<u>Average WAM</u>	<u>Rating</u>	<u>Amount</u>
TexPool Investment Pool	39 Days Average	AAAm	\$ 1,602,810

Investment pools are not categorized as to investment risk since specific securities relating to the government cannot be identified. The City utilizes Texas Local Government Investment Pool (TexPool). The value of the pool is reported at amortized cost.

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

Under the TexPool Participation Agreement, administrative and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accounts. The State Comptroller is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool. The reported value of the pool is the same as the fair value of the pool shares. TexPool is subject to annual review by an independent auditor consistent with the Public Funds Investment Act. Audited financial statements of the Pool are available at First Public, 12008 Research Blvd., Austin, Texas 78759.

In addition, TexPool is subject to review by the State Auditor's Office and by the Internal Auditor of the Comptroller's Office.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law and City policy limit investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. As of September 30, 2023, the City's investments in TexPool was rated AAAM by Standard and Poor's.

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name. The City's demand deposits at year end are entirely covered by FDIC insurance and pledged collateral held in the City's name by the City's agent.

Concentration of Credit Risk

The City's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and continuously investing a portion of the portfolio in readily available funds such as local government investment pools.

Interest Rate Risk

In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 365 days. The maximum allowable stated maturity of any individual investment owned by the City shall not exceed two years from the time of purchase. As of September 30, 2023, TexPool's portfolio maintained a weighted average maturity of approximately 39 days.

Foreign Currency Risk

This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. While the City's policy does not address this risk, the City has no foreign currency risk as of year-end.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Note 3 – Receivables

The receivables detailed in the following table are reported net of allowances in the fund financial statements as of September 30, 2023:

	General Fund	Debt Service Fund	Special Rev CLFRF Grant Fund	Other Governmental Funds	Water Sewer Fund	Total
Receivables:						
Property Taxes	\$ 62,110	\$ 16,875	\$	\$	\$	\$ 78,985
Sales Tax	234,896					234,896
EMS Fees	670,640					670,640
Franchise Tax	109,327					109,327
Other	3,839		705	13,174		17,718
Accounts					1,209,046	1,209,046
Grants				5,235		5,235
Gross Receivables	\$ 1,080,812	\$ 16,875	\$ 705	\$ 18,409	\$ 1,209,046	\$ 2,325,847
Less: Allowance for Uncollectibles	(391,863)	(9,951)			(559,247)	(961,061)
Net Total Receivables	\$ 688,949	\$ 6,924	\$ 705	\$ 18,409	\$ 649,799	\$ 1,364,786

Note 4 – Interfund Balances and Activity

Transfers to and from other funds:

Transfers In	Transfers Out	Amount	Purpose
Governmental Funds	Water and Sewer	\$ 224,042	Administration
Net Transfers		\$ 224,042	

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Note 5 – Capital and Right to Use Assets

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

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 515,595	\$	\$	\$	\$ 515,595
Total Capital Assets Not Being Depreciated	\$ 515,595	\$ 0	\$ 0	\$ 0	\$ 515,595
Capital Assets Being Depreciated					
Buildings and Improvements	\$ 4,648,562	\$ 39,980	\$	\$	\$ 4,688,542
Streets and Infrastructure	5,272,941	100,328	1,850		5,375,119
Office Furniture and Equipment	416,463	57,646		26,885	447,224
Vehicles, Equipment and Machinery	5,793,986	470,125	19,090	322,014	5,961,187
Library Books and Equipment	389,347		(1,850)		387,497
Right-to-Use Leased Assets	850,000				850,000
Total Capital Assets Being Depreciated and Amortized	\$ 17,371,299	\$ 668,079	\$ 19,090	\$ 348,899	\$ 17,709,569
Less Accumulated Depreciation and Amortization for:					
Buildings and Systems	\$ 1,977,019	\$ 126,016	\$	\$	\$ 2,103,035
Streets and Infrastructure	4,500,763	163,513			4,664,276
Office Furniture and Equipment	259,296	23,023		26,885	255,434
Vehicles, Equipment and Machinery	4,291,593	457,105	5,815	322,014	4,432,499
Library Books and Equipment	295,926	23,609			319,535
Right-to-Use Leased Assets	325,833	85,000			410,833
Total Accumulated Depreciation and Amortization	\$ 11,650,430	\$ 878,266	\$ 5,815	\$ 348,899	\$ 12,185,612
Total Capital Assets Being Depr and Amortized, Net	\$ 5,720,869	\$ (210,187)	\$ 13,275	\$ 0	\$ 5,523,957
Governmental Activities Capital Assets, Net	\$ 6,236,464	\$ (210,187)	\$ 13,275	\$ 0	\$ 6,039,552

Depreciation and amortization was charged to governmental activities as follows:

General Administration	\$ 29,250
Buildings and Grounds	125,099
Police Department	116,800
Fire	337,620
Emergency Management	47,025
Misc Public Services	3,532
Library	29,286
Streets and Paving	177,071
Planning and Development	12,583
Total Depreciation Charged to Governmental Activities	<u>\$ 878,266</u>

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
Business-Type Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 2,355,697	\$ 50,000	\$	\$	\$ 2,405,697
Construction in Progress	<u>1,917,718</u>	<u>1,415,297</u>	<u>(873,762)</u>	<u></u>	<u>2,459,253</u>
Total Capital Assets Not Being Depreciated	<u>\$ 4,273,415</u>	<u>\$ 1,465,297</u>	<u>\$ (873,762)</u>	<u>\$ 0</u>	<u>\$ 4,864,950</u>
Capital Assets Being Depreciated:					
Buildings and Improvements	\$ 261,605	\$	\$	\$	\$ 261,605
Water and Sewer System	24,186,388	796,777	873,762		25,856,927
Vehicles, Equipment, and Machinery	<u>1,415,300</u>	<u>182,404</u>	<u>(19,090)</u>	<u>106,914</u>	<u>1,471,700</u>
Total Capital Assets Being Depreciated	<u>\$ 25,863,293</u>	<u>\$ 979,181</u>	<u>\$ 854,672</u>	<u>\$ 106,914</u>	<u>\$ 27,590,232</u>
Less Accumulated Depreciation for:					
Buildings and Improvements	\$ 234,676	\$ 7,668	\$	\$	\$ 242,344
Water and Sewer System	11,348,111	1,238,876			12,586,987
Vehicles, Equipment, and Machinery	<u>948,075</u>	<u>112,320</u>	<u>(5,815)</u>	<u>71,032</u>	<u>983,548</u>
Total Accumulated Depreciation	<u>\$ 12,530,862</u>	<u>\$ 1,358,864</u>	<u>\$ (5,815)</u>	<u>\$ 71,032</u>	<u>\$ 13,812,879</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 13,332,431</u>	<u>\$ (379,683)</u>	<u>\$ 860,487</u>	<u>\$ 35,882</u>	<u>\$ 13,777,353</u>
Business-Type Activities Capital Assets, Net	<u>\$ 17,605,846</u>	<u>\$ 1,085,614</u>	<u>\$ (13,275)</u>	<u>\$ 35,882</u>	<u>\$ 18,642,303</u>
Depreciation Expense		<u>\$ 1,358,864</u>			

Note 6 – Long-Term Obligations**Governmental Activities**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2023, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Refunding Bonds	\$ 2,118,158	\$	\$ 266,706	\$ 1,851,452	\$ 279,145
Tax Notes	2,578,850		487,350	2,091,500	501,500
Bond Premiums	382,207		70,158	312,049	
Right to Use Lease	<u>554,601</u>	<u></u>	<u>70,337</u>	<u>484,264</u>	<u>73,111</u>
Total Governmental Activities	<u>\$ 5,633,816</u>	<u>\$ 0</u>	<u>\$ 894,551</u>	<u>\$ 4,739,265</u>	<u>\$ 853,756</u>

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Refunding Bond

At September 30, 2023, the City had two general obligation refunding bonds as follows:

Description	Date of Issue	Due Date	Interest Rates	Original Amount of Issue	Balance
GO Refunding Bond Series 2015	10/15/2015	2/15/1931	2.0% to 3.0%	\$ 4,190,000	\$ 1,141,452
GO Refunding Bond Series 2020	2/1/2020	02/15/362	4.000%	1,095,000	710,000
					\$ 1,851,452

Annual debt service requirements to maturity for general obligation refunding bonds as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 279,145	\$ 54,347	\$ 333,492
2025	216,706	46,924	263,630
2026	174,145	41,266	215,411
2027	179,023	36,251	215,274
2028	188,901	30,835	219,736
2029-2032	813,532	59,099	872,631
Total	\$ 1,851,452	\$ 268,722	\$ 2,120,174

Tax Notes

At September 30, 2023, the City had three tax notes as follows:

Description	Date of Issue	Due Date	Interest Rates	Original Amount of Issue	Balance
Tax Note Series 2017B	8/1/2017	2/15/2024	3.000%	\$ 1,020,000	\$ 81,500
Tax Note Series 2020	3/4/2020	2/15/2027	5.000%	1,435,000	900,000
Tax Note Series 2021	10/20/2021	2/18/2028	3.000%	1,445,000	1,110,000
					\$ 2,091,500

Annual debt service requirements to maturity for tax notes as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 501,500	\$ 71,123	\$ 572,623
2025	435,000	52,775	487,775
2026	450,000	35,000	485,000
2027	470,000	16,500	486,500
2028	235,000	3,525	238,525
Total	\$ 2,091,500	\$ 178,923	\$ 2,270,423

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Right to Use Leases Obligation

At September 30, 2023, the City had one right to use lease agreement as follows:

Description	Date of Issue	Due Date	Interest Rates	Original Amount of Issue	Balance
Fire Apparatus Lease	11/30/2018	11/30/2028	2.250%	\$ 750,000	\$ 484,264
					\$ 484,264

The annual requirements to amortize the right to use lease as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 73,111	\$ 19,099	\$ 92,210
2025	75,995	16,216	92,211
2026	78,992	13,219	92,211
2027	82,107	10,103	92,210
2028	85,346	6,864	92,210
2029	88,713	3,500	92,213
Total	\$ 484,264	\$ 69,001	\$ 553,265

Business-Type Activities

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2023, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Certificates of Obligation	\$ 15,940,000	\$	\$ 815,000	\$ 15,125,000	\$ 840,000
Refunding Bonds	1,336,843		138,295	1,198,548	140,855
Tax Notes	272,150	1,105,000	213,650	1,163,500	1,163,500
Bond Premiums	695,163		43,940	651,223	
Total Business-Type Activities	\$ 18,244,156	\$ 1,105,000	\$ 1,210,885	\$ 18,138,271	\$ 2,144,355

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Certificates of Obligation

At September 30, 2023, the City had four certificates of obligation as follows:

Description	Date of Issue	Due Date	Interest Rates	Original Amount of Issue	Balance
Certificate of Obligation Series 2013	5/1/2013	2/15/1933	1.50%-3.00%	\$ 6,625,000	\$ 3,665,000
Certificate of Obligation Series 2017A	8/1/2017	2/15/1937	2.00%-3.00%	1,445,000	1,095,000
Certificate of Obligation Series 2020	6/30/2020	2/15/1940	2.25%-4.00%	4,635,000	4,125,000
Certificate of Obligation Series 2021	11/15/2020	2/15/1941	.34%-1.27%	6,730,000	6,240,000
					<u>\$ 15,125,000</u>

Annual debt service requirements to maturity for certificates of obligation as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 840,000	\$ 403,856	\$ 1,243,856
2025	860,000	376,881	1,236,881
2026	895,000	347,806	1,242,806
2027	925,000	318,331	1,243,331
2028	955,000	288,006	1,243,006
2029-2033	5,235,000	966,160	6,201,160
2034-2038	3,595,000	399,131	3,994,131
2039-2041	1,820,000	57,822	1,877,822
Total	<u>\$ 15,125,000</u>	<u>\$ 3,157,993</u>	<u>\$ 18,282,993</u>

General Obligation Refunding Bonds

At September 30, 2023, the City had one general obligation refunding bond as follows:

Description	Date of Issue	Due Date	Interest Rates	Original Amount of Issue	Balance
Go Refunding Bond Series 2015	10/15/2015	2/15/1931	2.00%-3.00%	\$ 4,190,000	\$ 1,198,548
					<u>\$ 1,198,548</u>

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CITY OF WOLFFORTH, TEXAS
NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for general obligation refunding bonds as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 140,855	\$ 30,290	\$ 171,145
2025	138,294	27,326	165,620
2026	140,855	24,009	164,864
2027	145,977	20,424	166,401
2028	151,099	16,522	167,621
2029-2031	481,468	22,050	503,518
Total	\$ 1,198,548	\$ 140,621	\$ 1,339,169

Tax Notes

At September 30, 2023, the City had two tax notes as follows:

Description	Date of Issue	Due Date	Interest Rates	Original Amount of Issue	Balance
Tax Note Series 2017B	8/1/2017	2/15/2024	3.000%	\$ 1,020,000	\$ 58,500
Tax Note Series 2023A	8/14/2023	8/30/2024	6.730%	1,105,000	1,105,000
					\$ 1,163,500

Annual debt service requirements to maturity for tax notes as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 1,163,500	\$ 75,244	\$ 1,238,744
Total	\$ 1,163,500	\$ 75,244	\$ 1,238,744

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated Absences	Governmental	General Fund
Compensated Absences	Business-Type	Water Sewer Fund

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Note 7 – Employee Retirement Benefits

Texas Municipal Retirement System (TMRS)

Plan Description

The City participates as one of 919 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS’s defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at 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 payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75.00% of the member’s deposits and interest.

Currently the City has adopted the following provisions related to the pension plan:

	<u>December 31, 2022</u>
Employee Deposit Rate	5.00%
Matching Ratio (City to Employee)	2 to 1
Years Required for Vesting	5
Service Requirement Eligibility (Expressed as Age / Years of Service)	60/5,0/25
Updated Service Credit	100% Repeating, Transfers
Annuity Increase (to Retirees)	70% of CPI

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	10
Inactive Employees Entitled to but not Yet Receiving Benefits	37
Active Employees	<u>47</u>
Total Plan Employees	<u><u>94</u></u>

Contributions

The contribution rates for employees in TMRS are either 5.00%, 6.00%, or 7.00% of employee gross earnings, and the city matching percentages are either 100.00%, 150.00%, or 200.00%, 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 5.00% of their annual gross earnings during the fiscal year. The required contribution rates for the City were 11.17% and 11.12% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were \$334,251, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Asset (Liability) was determined by an actuarial valuation as of that date.

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
Amortization Period	23 years

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Salary increases are 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 table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment 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, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.55%
Core Fixed Income	6.00%	2.00%
Non-Core Fixed Income	20.00%	5.68%
Other Public Private Markets	12.00%	7.22%
Real Estate	12.00%	6.85%
Hedge Funds	5.00%	5.35%
Private Equity	10.00%	10.00%

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Discount Rate

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

Changes in Net Pension Liability

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance 12/31/2021	\$ 5,688,841	\$ 4,834,794	\$ 854,047
Service Cost	314,688		314,688
Interest (on the Total Pension Liability)	384,666		384,666
Difference Between Expected and Actual Experience	141,514		141,514
Contributions - Employer		290,440	(290,440)
Contributions - Employee		131,779	(131,779)
Net Investment Income		(353,161)	353,161
Benefit Payments	(294,857)	(294,857)	
Administrative Expense		(3,054)	3,054
Other		3,646	(3,646)
Balance 12/31/2022	<u>\$ 6,234,852</u>	<u>\$ 4,609,587</u>	<u>\$ 1,625,265</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

1% Decrease	Current Rate Assumption	1% Increase
\$ 2,565,856	\$ 1,625,265	\$ 864,329

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.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

For the year ended September 30, 2023, the City recognized pension expense of \$413,747 and calculated as shown below:

Total Service Cost	\$	314,688
Interest on the Total Pension Liability		384,666
Employee Contributions (Reduction of Expense)		(131,779)
Projected Earnings on Plan Investments (Reduction of Expense)		(326,349)
Administrative Expense		3,054
Other Changes in Fiduciary Net Position		(3,644)
Recognition of Current Year Outflow (Inflow) of Resources-Liabilities		90,450
Recognition of Current Year Outflow (Inflow) of Resources-Assets		<u>82,661</u>
Total Pension Expense	\$	<u><u>413,747</u></u>

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Pension Plan Adjustments</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 270,364	\$
Changes in Assumptions	10,780	
Differences between projected and actual investment earnings	318,314	
Contributions Subsequent to the Measurement Date	<u>249,221</u>	
	<u>\$ 848,679</u>	<u>\$ 0</u>

\$249,221 of employer contribution deferrals will be fully amortized in plan year 2024. Total amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Plan Year</u>	<u>Amortization of Deferred Outflows</u>
2023	\$ 103,364
2024	143,464
2025	143,654
2026	188,622
2027	<u>20,354</u>
	<u>\$ 599,458</u>

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Note 8 – Health Care Coverage

The City provided health insurance benefits to eligible employees. Employees, at their option, authorize payroll withholdings to pay contributions for dependent coverage. Blue Cross Blue Shield, a licensed insurer, provided the health insurance coverage.

Note 9 – Other Postemployment Benefits (OPEB)**Plan Description**

Texas Municipal Retirement System (TMRS) administers a defined group-term life insurance plan known as the Supplemental Death Benefits Fund (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. 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.

The member city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF 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.

Benefits Provided:

The plan provides a \$7,500 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the SDBF. The OPEB benefit is a fixed \$7,500 lump-sum benefit and no future increases are assumed in the benefit amount.

The SDBF fund does not meet the requirements of a trust under Paragraph 4b of GASB No. 75, as the assets of the SDBF can be used to pay active SDBF benefits which are not part of the OPEB plan. The contributions for retiree SDBF coverage are assigned to the OPEB plan under GASB 75 and are used to determine the benefit payments shown in the changes in the total OPEB liability.

Benefit terms are established under the TMRS Act. Participation in the retiree SDBF is optional and the employer may elect to opt out of (or opt into) coverage as of January 1 each year. The City's contribution rate for the retiree SDBF program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$7,500.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees Covered by Benefit Terms:

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	9
Inactive Employees Entitled to but not Yet Receiving Benefits	6
Active Employees	47
Total Plan Employees	<u>62</u>

Total OPEB Liability:

The City's total OPEB liability of \$57,656 was measured as of December 31, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

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

Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of Economic/Demographic Gains and Losses and Assumptions Changes or Inputs	Straight-Line Amortization over Expected Working Life
Inflation	2.5%
Salary Increases	3.5% to 11.5% including inflation
Discount Rate	4.05%
Retirees' Share of Benefit-Related Costs	\$0
Administrative Expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates – Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year setforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

The TMRS SDBF is treated as unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. Under GASBS No. 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 4.05% based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

Annuity Purchase Rates:

Annuity purchase rates are used to determine the amount of the monthly benefit at the time of retirement for both healthy and disabled annuitants, the annuity purchase rates (APRs) for 2014 are based on the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries. Beginning in 2027, the APRs will be based on a unisex blend of the RP-2000 Combined Healthy Mortality Tables with Blue Collar Adjustment for males and females with both male and female rates multiplied by 107.5% and projected on a fully generational basis with scale BB. For members, a unisex blend of 70% of the males table and 30% of the female table is used, while 30% of the male table and 70% of the female table is used for beneficiaries. From 2015 through 2026, the fully generational APRs will be phased into.

Experience Studies:

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. For determining the amount of the monthly benefit at the time of retirement for both healthy and disabled annuitants, the annuity purchase rates (APRs) until 2027 are based on a mortality study performed in 2013. TMRS uses the experience studies as a basis for determining assumptions, except where required to be treated different by GASB 75.

Changes in the Total OPEB Liability:

Balance as of December 31, 2021	\$ 78,132
Changes for the year:	
Service Cost	7,907
Interest on Total OPEB Liability	1,493
Experience Differences	4,650
Effect of Assumptions Changes or Inputs	(32,681)
Benefit Payments	(1,845)
Balance as of December 31, 2022	<u>\$ 57,656</u>

Changes of assumptions or other inputs reflect a change in the discount rate from year to year.

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

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Sensitivity Analysis:

The following presents the Total OPEB Liability of the employer, calculated using the discount rate 4.05%, as well as what the Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.05%) or 1 percentage point higher (5.05%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
Total OPEB Liability	\$ <u>69,802</u>	\$ <u>57,656</u>	\$ <u>48,483</u>

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

For the year ended September 30, 2023, the City recognized OPEB expense of \$8,105. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contribution Deferral	\$ 5,030	\$
Experience Differences		825
Changes in Assumptions		<u>17,036</u>
	<u>\$ 5,030</u>	<u>\$ 17,861</u>

\$5,030 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended September 30, 2023. The balances of deferred outflows and inflows of resources related to OPEB, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

	Amortization of Deferred Resources
2023	\$ (1,295)
2024	(1,295)
2025	(1,672)
2026	(4,742)
2027	(2,276)
Thereafter	<u>(6,581)</u>
	<u>\$ (17,861)</u>

CITY OF WOLFFORTH, TEXAS

NOTES TO FINANCIAL STATEMENTS

Note 10 - Risk Management

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, error and omission, injuries to employees, and natural disasters. The City obtained general liability and automobile coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool (TML). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for the aforementioned insurance coverage.

The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss.

There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

Note 11 – Contingencies and Litigation**Contingencies**

The City participates in grant programs which are governed by various regulations and rules of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to the compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Litigation and Claims

As of September 30, 2023, there were no claims or assessments nor any litigation pending against the City.

Note 12- Prior Period Adjustment

The beginning fund balance of the City's internal service fund has been restated on the fund basis financial statements to record a prior period adjustment in the amount of \$171,889 to correct prior year balances. This restatement also resulted in a prior period adjustment in the government-wide statements.

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CITY OF WOLFFORTH, TEXAS
NOTES TO FINANCIAL STATEMENTS

Note 13- Subsequent Events

In November 2023, the City entered into an agreement to purchase a new fire pumper truck in the amount of \$1,026,409.

REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF WOLFFORTH, TEXAS

EXHIBIT B-1

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023

REQUIRED SUPPLEMENTARY INFORMATION

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability
Service Cost	\$ 100,375	\$ 126,524	\$ 147,467	\$ 161,933	\$ 166,199	\$ 202,328	\$ 220,812	\$ 256,846	\$ 314,688
Interest	195,013	211,984	224,057	243,771	266,386	293,592	321,386	347,073	384,666
Changes of Benefit Terms	302,903								
Benefit Payments	(86,803)	(76,433)	(100,975)	(102,272)	(86,005)	(134,473)	(211,772)	(220,297)	(294,857)
Changes in Assumptions		(11,327)				42,484			
Net Change	\$ 527,086	\$ 292,816	\$ 285,471	\$ 324,772	\$ 409,221	\$ 441,178	\$ 366,786	\$ 565,296	\$ 546,011
Beginning Balance	2,476,215	3,003,301	3,296,117	3,581,588	3,906,360	4,315,581	4,756,759	5,123,545	5,688,841
Ending Balance	\$ 3,003,301	\$ 3,296,117	\$ 3,581,588	\$ 3,906,360	\$ 4,315,581	\$ 4,756,759	\$ 5,123,545	\$ 5,688,841	\$ 6,234,852
	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position
Employee Contributions	\$ 52,490	\$ 55,154	\$ 61,445	\$ 69,280	\$ 69,539	\$ 85,599	\$ 93,644	\$ 107,377	\$ 131,779
Employer Contributions	82,934	119,684	135,793	162,852	155,885	190,005	215,247	236,922	290,440
Net Investment Income	120,269	3,350	160,109	363,708	(93,367)	488,813	287,665	543,714	(353,161)
Benefit Payments	(86,803)	(76,433)	(100,975)	(102,272)	(86,005)	(134,473)	(211,772)	(220,297)	(294,857)
Administration Expenses	(1,256)	(2,040)	(1,808)	(1,885)	(1,804)	(2,760)	(1,860)	(2,514)	(3,054)
Other	(103)	(101)	(97)	(96)	(94)	(83)	(72)	16	3,646
Net Change	\$ 167,531	\$ 99,614	\$ 254,467	\$ 491,587	\$ 44,154	\$ 627,101	\$ 382,852	\$ 665,218	\$ (225,207)
Beginning Balance	2,102,270	2,269,801	2,369,415	2,623,882	3,115,469	3,159,623	3,786,724	4,169,576	4,834,794
Ending Balance	\$ 2,269,801	\$ 2,369,415	\$ 2,623,882	\$ 3,115,469	\$ 3,159,623	\$ 3,786,724	\$ 4,169,576	\$ 4,834,794	\$ 4,609,587
Net Pension Liability (Asset)	\$ 733,500	\$ 926,702	\$ 957,706	\$ 790,891	\$ 1,155,958	\$ 970,035	\$ 953,969	\$ 854,047	\$ 1,625,265
Fiduciary Net Position as a Percentage of Total Pension Liability	75.58%	71.89%	73.26%	79.75%	73.21%	79.61%	81.38%	84.99%	73.93%
Covered Payroll	\$ 1,049,803	\$ 1,103,083	\$ 1,228,894	\$ 1,372,312	\$ 1,390,787	\$ 1,694,537	\$ 1,872,877	\$ 2,147,544	\$ 2,635,575
Net Pension Liability (Asset) as a Percentage of Covered Payroll	69.87%	84.01%	77.93%	57.63%	83.12%	57.24%	50.94%	39.77%	61.67%

Note: Only nine years of GASB 68 data available as of 12/31/2022. The remaining one year of data will be built on a go forward basis.

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CITY OF WOLFFORTH, TEXAS

EXHIBIT B-2

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023**
REQUIRED SUPPLEMENTARY INFORMATION

	9/30/2015	9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023
Actuarially Determined Contribution	\$ 109,271	\$ 129,826	\$ 156,682	\$ 158,132	\$ 180,774	\$ 224,658	\$ 230,391	\$ 209,787	\$ 327,946
Actual Contributions	109,271	129,826	156,682	158,132	180,774	224,658	230,391	209,787	327,946
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 1,092,288	\$ 1,180,765	\$ 1,355,605	\$ 1,390,901	\$ 1,597,627	\$ 1,938,254	\$ 2,041,172	\$ 2,477,724	\$ 3,002,634
Contributions as a Percentage of Covered Payroll	10.00%	11.00%	11.56%	11.37%	11.32%	11.59%	11.29%	8.47%	10.92%

Note: Only nine years of GASB 68 data available as of 09/30/2023. The remaining one year of data will be built on a go forward basis.

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CITY OF WOLFFORTH, TEXAS

EXHIBIT B-3

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
SUPPLEMENTAL DEATH BENEFIT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability
Service Cost	\$ 2,470	\$ 2,921	\$ 2,881	\$ 3,746	\$ 5,798	\$ 7,907
Interest	1,399	1,458	2,963	1,616	1,424	1,493
Differences between Expected and Actual Experience		34,956	(36,352)	(1,995)	1,060	4,650
Benefit Payments	(274)	(278)	(339)	(562)	(1,503)	(1,845)
Changes in Assumptions	<u>3,214</u>	<u>(3,190)</u>	<u>9,423</u>	<u>9,082</u>	<u>2,292</u>	<u>(32,681)</u>
Net Change	\$ 6,809	\$ 35,867	\$ (21,424)	\$ 11,887	\$ 9,071	\$ (20,476)
Beginning Balance	<u>35,922</u>	<u>42,731</u>	<u>78,598</u>	<u>57,174</u>	<u>69,061</u>	<u>78,132</u>
Ending Balance	\$ <u>42,731</u>	\$ <u>78,598</u>	\$ <u>57,174</u>	\$ <u>69,061</u>	\$ <u>78,132</u>	\$ <u>57,656</u>
Total OPEB Liability	\$ <u><u>42,731</u></u>	\$ <u><u>78,598</u></u>	\$ <u><u>57,174</u></u>	\$ <u><u>69,061</u></u>	\$ <u><u>78,132</u></u>	\$ <u><u>57,656</u></u>
Covered Payroll	\$ 1,372,312	\$ 1,390,787	\$ 1,694,537	\$ 1,872,877	\$ 2,147,544	\$ 2,635,575
Total OPEB Liability as a Percentage of Covered Payroll	3.11%	5.65%	3.37%	3.69%	3.64%	2.19%

Note: Only six years of GASB 75 data available as of 12/31/2022. The remaining four years of data will be built on a go forward basis.

Notes to RSI:

1. This plan does not have assets accumulated in a trust that meets the criteria in GASBS No. 75.
2. Changes in Assumptions are due to updating discount rate based on the requirements of GASBS No. 75.

CITY OF WOLFFORTH, TEXAS

EXHIBIT B-4

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023
 REQUIRED SUPPLEMENTARY INFORMATION

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenue:				
Taxes:				
Property Taxes and Related Fees	\$ 3,442,500	\$ 3,442,500	\$ 3,455,134	\$ 12,634
Sales and Use Taxes	1,100,000	1,100,000	1,344,114	244,114
Gross Receipts Business Tax	325,000	325,000	554,673	229,673
Licenses and Permits	796,600	796,600	606,476	(190,124)
Intergovernmental Revenue and Grants	165,000	165,000	164,970	(30)
Charges for Services	303,554	303,554	501,751	198,197
Fines and Fees	201,550	201,550	120,709	(80,841)
Investment Earnings	50,005	50,005	55,790	5,785
Other Revenue	10,000	10,000	115,804	105,804
	<u>\$ 6,394,209</u>	<u>\$ 6,394,209</u>	<u>\$ 6,919,421</u>	<u>\$ 525,212</u>
Expenditures:				
Current:				
General Administration	\$ 888,015	\$ 888,015	\$ 1,139,093	\$ (251,078)
Municipal Court	255,661	257,961	145,131	112,830
Financial Administration	286,256	286,256	368,107	(81,851)
Buildings and Grounds	196,304	196,304	123,545	72,759
Police Department	1,655,225	1,655,225	1,803,123	(147,898)
Fire and EMS Department	1,703,265	1,703,265	1,607,125	96,140
Emergency Management	35,850	35,850	6,289	29,561
Other Public Services	16,355	16,355	4,160	12,195
Library	402,299	404,633	370,365	34,268
Streets and Paving	264,821	264,821	291,610	(26,789)
Parks Department	124,749	124,749	132,046	(7,297)
Planning and Development	706,943	706,943	780,390	(73,447)
Economic Development	120,265	120,265	34,531	85,734
Total Expenditures	<u>\$ 6,656,008</u>	<u>\$ 6,660,642</u>	<u>\$ 6,805,515</u>	<u>\$ (144,873)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (261,799)</u>	<u>\$ (266,433)</u>	<u>\$ 113,906</u>	<u>\$ 380,339</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 248,069	\$ 248,069	\$ 8,279	\$ (239,790)
Proceeds from the Sale of Capital Assets			37,168	37,168
Total Other Financing Sources	<u>\$ 248,069</u>	<u>\$ 248,069</u>	<u>\$ 45,447</u>	<u>\$ (202,622)</u>
Net Change in Fund Balances	<u>\$ (13,730)</u>	<u>\$ (18,364)</u>	<u>\$ 159,353</u>	<u>\$ 177,717</u>
Fund Balances - Beginning	<u>2,469,258</u>	<u>2,469,258</u>	<u>2,469,258</u>	
Fund Balances - Ending	<u>\$ 2,455,528</u>	<u>\$ 2,450,894</u>	<u>\$ 2,628,611</u>	

The accompanying notes are an integral part of this statement.

CITY OF WOLFFORTH, TEXAS

EXHIBIT B-5

**DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenue:				
Taxes:				
Property Taxes and Related Fees	\$ 850,453	\$ 850,453	\$ 938,475	\$ 88,022
Investment Earnings	1,000	1,000		(1,000)
	<u>\$ 851,453</u>	<u>\$ 851,453</u>	<u>\$ 938,475</u>	<u>\$ 87,022</u>
Expenditures:				
Debt Service:				
Principal	\$ 707,050	\$ 707,050	\$ 824,393	\$ (117,343)
Interest Expense and Related Fees	143,402	143,402	175,705	(32,303)
Total Expenditures	<u>\$ 850,452</u>	<u>\$ 850,452</u>	<u>\$ 1,000,098</u>	<u>\$ (149,646)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,001</u>	<u>\$ 1,001</u>	<u>\$ (61,623)</u>	<u>\$ (62,624)</u>
Net Change in Fund Balances	\$ 1,001	\$ 1,001	\$ 166,135	<u>\$ 165,134</u>
Fund Balances - Beginning	<u>64,335</u>	<u>64,335</u>	<u>64,335</u>	
Fund Balances - Ending	<u>\$ 65,336</u>	<u>\$ 65,336</u>	<u>\$ 230,470</u>	

**CITY OF WOLFFORTH, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	23 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 2014 - 2018

Mortality Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Changes in Assumptions: There were no changes in assumptions during the year.

Benefits Changes: There were no benefit changes during the year.

**CITY OF WOLFFORTH, TEXAS
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2023**

BUDGETARY DATA

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

- a. Prior to the beginning of the fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the City Council is then called for the purpose of adopting the proposed budget. At least 10 days public notice of the meeting must have been given.
- c. Prior to the start of the fiscal year, the budget is legally enacted through passage of an ordinance by the City Council.

Once a budget is approved, it can be amended only by approval of a majority of the members of the City Council. As required by law, such amendments are made before the fact, are reflected in the official minutes of the City Council and are not made after fiscal year end. The legal level of control is at the fund level. During the year, the budget was amended as necessary. All budget appropriations lapse at year end.

The budget is presented on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The excess expenditures over appropriations are covered by available unassigned fund balance.

COMBINING NONMAJOR FUND FINANCIAL STATEMENTS

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CITY OF WOLFFORTH, TEXAS

EXHIBIT C-1

COMBINING BALANCE SHEET

**NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Police Forfeiture and Seizure Fund	Grants and Donations Fund	Court Fund	Hotel/ Motel Fund	Events Fund	Total Nonmajor-Special Revenue Funds (See Exhibit A-3)
ASSETS						
Assets:						
Cash and Cash Equivalents	\$ 16,626	\$ 2,996	\$ 37,997	\$ 664,289	\$ 18	\$ 721,926
Accounts Receivable, Net				13,174		13,174
Grants Receivable		<u>5,235</u>				<u>5,235</u>
Total Assets	<u><u>\$ 16,626</u></u>	<u><u>\$ 8,231</u></u>	<u><u>\$ 37,997</u></u>	<u><u>\$ 677,463</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 740,335</u></u>
Liabilities:						
Accounts Payable	\$	\$	\$	\$ 446	\$	\$ 446
Due to Other Funds	<u>437</u>					<u>437</u>
Total Liabilities	<u><u>\$ 437</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 446</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 883</u></u>
Fund Balances:						
Restricted Fund Balances:						
Restricted for Enabling Legislation	\$ 16,189	\$	\$ 37,997	\$ 677,017	\$ 18	\$ 731,221
Restricted for Grant Programs		<u>8,231</u>				<u>8,231</u>
Total Fund Balances	<u><u>\$ 16,189</u></u>	<u><u>\$ 8,231</u></u>	<u><u>\$ 37,997</u></u>	<u><u>\$ 677,017</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 739,452</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 16,626</u></u>	<u><u>\$ 8,231</u></u>	<u><u>\$ 37,997</u></u>	<u><u>\$ 677,463</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 740,335</u></u>

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CITY OF WOLFFORTH, TEXAS

EXHIBIT C-2

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Police Forfeiture and Seizure Fund	Grants and Donations Fund	Court Fund	Hotel/ Motel Fund	Events Fund	Total Nonmajor-Special Revenue Funds (See Exhibit A-5)
Revenue:						
Taxes						
Motel Occupancy Taxes	\$	\$	\$	\$ 43,869	\$	\$ 43,869
Intergovernmental Revenue and Grants		185,381		638,377		823,758
Fines and Fees			49,180			49,180
Investment Earnings	126	26	95	2,853		3,100
Contributions and Donations	162	3,197			14,592	17,951
Total Revenue	<u>\$ 288</u>	<u>\$ 188,604</u>	<u>\$ 49,275</u>	<u>\$ 685,099</u>	<u>\$ 14,592</u>	<u>\$ 937,858</u>
Expenditures:						
Current						
General Administration	\$	\$	\$	\$ 8,082	\$ 14,574	\$ 22,656
Municipal Court			11,278			11,278
Police Department	4,641					4,641
Fire and EMS Department		185,369				185,369
Total Expenditures	<u>\$ 4,641</u>	<u>\$ 185,369</u>	<u>\$ 11,278</u>	<u>\$ 8,082</u>	<u>\$ 14,574</u>	<u>\$ 223,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,353)</u>	<u>\$ 3,235</u>	<u>\$ 37,997</u>	<u>\$ 677,017</u>	<u>\$ 18</u>	<u>\$ 713,914</u>
Other Financing Sources (Uses):						
Transfers In (Out)	\$	\$ 4,996	\$	\$	\$	\$ 4,996
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 4,996</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,996</u>
Net Change in Fund Balances	\$ (4,353)	\$ 8,231	\$ 37,997	\$ 677,017	\$ 18	\$ 718,910
Fund Balances - Beginning	<u>20,542</u>					<u>20,542</u>
Fund Balances - Ending	<u>\$ 16,189</u>	<u>\$ 8,231</u>	<u>\$ 37,997</u>	<u>\$ 677,017</u>	<u>\$ 18</u>	<u>\$ 739,452</u>

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

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

Independent Auditor’s Report

City Council
City of Wolfforth, Texas
Wolfforth, 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 City of Wolfforth, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise City of Wolfforth, Texas’ basic financial statements, and have issued our report thereon dated March 13, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

However, material weaknesses and significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Wolfforth, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 13, 2024



AGENDA ITEM COMMENTARY

MEETING NAME:	City Council
MEETING DATE:	March 18, 2024
ITEM TITLE:	Consider and take appropriate action on award of bid for 2024 Sealcoating to Missouri Petroleum Products Company, LLC.
STAFF INITIATOR:	Randy Criswell, City Manager

BACKGROUND:

The bids have been opened for the 2024 Sealcoating project, which you will recall is a group effort between 15 cities and one county in the Panhandle and West Texas area. Parkhill is the engineering firm that manages the project for the group. Bids were opened on February 27, 2024. Bids came in below the engineer's estimate, and a Letter of Recommendation and Bid Tabulation are included as an exhibit to this item. Parkhill recommends the bid be awarded to Missouri Petroleum Products Company, LLC in the amount of \$3,055,668.03. The City of WolfForth's portion of this contract will be \$209,434.20, which is currently budgeted.

EXHIBITS:

Letter of Recommendation

COUNCIL ACTION/STAFF RECOMMENDATION:

Staff recommends award of the bid to Missouri Petroleum Products Company, LLC in the amount of \$3,055,668.03.

March 4, 2024

Re: 2024 Group Seal Coat Program
Recommendation for Award of Construction Contract

Dear Participants:

On February 27, 2024, the Governing Bodies of Borger, Dawson County, Friona, Hale Center, Hereford, Kermit, Lamesa, Levelland, Littlefield, Marfa, Muleshoe, Pecos, Post, Sundown, Wheeler, and Wolfforth received five Bids from Missouri Petroleum Products Company, LLC, CDM Holdings, Intermountain Slurry Seal, Inc., CK Newberry, LLC, and Ronald R Wagner & Co., LP, for the 2024 Group Seal Coat Program and Parkhill has now completed the evaluations of those submitted Bids for the subject Project.

Bids were determined tabulated properly and are consistent with figures recorded during the bid opening. Enclosed is a bid tabulation form for reference and corrected values can be found in red ink.

The Opinion of Probable Cost (OPC) for this Project is \$4.00/SY for a total of \$3,605,508.00 and Bid amounts ranged from a low of \$3.39/SY for a total of \$3,055,668.03 (Missouri Petroleum Products Company, LLC) to a high of \$4.25/SY for a total of \$3,830,852.25 (Ronald R Wagner & Co., LP). The low price is 15.25% lower than the OPC.

Parkhill assessed the qualifications of the low Bid to determine if they satisfy Minimum General Requirements and Minimum Project Specific Criteria established for this Project, and Missouri Petroleum Products Company, LLC met all criteria.

Based upon our complete evaluation of all information provided, we recommend the Construction Contract for the 2024 Group Seal Coat Program project be awarded to Missouri Petroleum Products Company, LLC, including all Base Bid Proposal items for **total Contract amount of \$3,055,668.03**. In addition, Missouri Petroleum Products Company, LLC has successfully completed Projects of similar nature and complexity, such as the 2023 Group Seal Coat Program, and we feel they will complete the work satisfactorily.

For anything further, please contact me directly at 806.378.8612 or cneukam@parkhill.com.

Sincerely,

PARKHILL

By 
Cory Neukam, PE
Civil Project Manager

RCN/jgy
Enclosures: Bid Tabulation

**GOVERNING BODIES OF BORGER, DAWSON COUNTY, FRIONA,
HALE CENTER, HEREFORD, KERMIT, LAMESA, LEVELLAND,
LITTLEFIELD, MARFA, MULESHOE, PECOS, POST, SUNDOWN,
WHEELER, AND WOLFFORTH**

**2024 GROUP SEAL COAT PROGRAM
VARIOUS LOCATIONS IN TEXAS
FEBRUARY 27, 2024 AT 1:30 PM**

Parkhill Project No. 01.41929.23

Contractor	Bid Bond	Addendum #1	Base Bid
Missouri Petroleum Products Company, LLC 1620 Woodson Road St. Louis, MO 63114	X	X	\$3.39/SY Total Base Bid: \$3,055,668.03
CDM Holdings PO Box 1241 New Boston, TX 75570	X	X	\$3.60/SY Total Base Bid: \$3,244,957.20
Intermountain Slurry Seal, Inc. 585 West Beach Street Watsonville, CA 95076	X	X	\$4.049/SY \$4.05/SY Total Base Bid: \$3,649,675.47 Total Base Bid: \$3,650,576.85
CK Newberry, LLC 1538 CR 345 Karnes City, TX 78118	X	X	\$4.10/SY Total Base Bid: \$3,695,645.70
Ronald R Wagner & Co., LP PO Box 354 Kendalia, TX 78027	X	X	\$4.25/SY Total Base Bid: \$3,830,852.25



AGENDA ITEM COMMENTARY

MEETING NAME:	City Council
MEETING DATE:	March 18, 2024
ITEM TITLE:	Consider and take appropriate action on proposal from SitePro to add SCADA to Harvest Wells
STAFF INITIATOR:	Randy Hall, Public Works Department

BACKGROUND:

The four Harvest water wells have been a priority for us for quite some time. We are working toward reaching the point at which OJD can submit the “as built” to the TCEQ for final approval of these wells. The next step is to add our SCADA system. SitePro is the company that handles all our automation, and they’ve provided a price of \$79,947.07 to complete the controls for all four Harvest wells.

In the current budget there is a small amount of capital for SCADA, and we recommend using those funds, with the balance to come from ARPA funds, which have been previously dedicated toward water system improvements.

EXHIBITS:

Sitepro Quote

COUNCIL ACTION/STAFF RECOMMENDATION:

Staff recommends approval of the proposal from Sitepro in the amount of \$79,947.07 with authorization to the City Manager to execute any necessary documents.

SitePro_Estimate_City of Wolfforth_...

by Cameron Fischenich



Item # 6.

Estimated Pricing Summary

Date 02.16.2024

Proposal No. Prop 10909



Validity: Proposal Valid for 30 Days

Issued By: Cameron Fischenich

Client: City of Wolfforth

Title: Sales Application Engineer

Address: 302 Main St. #2940
Wolfforth, TX 79382

Address: 9502 HWY 87
Lubbock, TX 79423

Phone: 806.855.4120

Phone: 806.786.5162

Email: rscott@wolfforthpd.org

Email: Cfischenich@sitepro.com

Water Well_SitePro_Additions

SKU	ITEM	QTY	UNIT	UNIT PRICE	SUBTOTAL
1351	General Project Cost Trucks, Tools, Equipment, Mobilization, Mileage, Lodging & Per Diem	1	Job	\$5,400.00	\$5,400.00
1622X	SitePro® RIO Panel (New Water Wells) Control Panel for monitoring and controlling each water well and reporting back to main facility Includes SP390 SP429 SP430 SP416Assy *No antenna*	3	Ea	\$7,500.91	\$22,502.73
1360X	Existing Water Well Panel Additions SP390 SP429 SP430 SP416Assy	1	Ea	\$3,129.70	\$3,129.70
1620X	Water Well Master Control Panel SitePro® Main Control Panel	1	Ea	\$18,859.53	\$18,859.53

Control Panel for monitoring and controlling each water well and reporting back to main facility
 Includes
 SP390
 SP429
 SP430
 SP416Assy
 No antenna

1360X	Existing Water Well Panel Additions SP390 SP429 SP430 SP416Assy	1	Ea	\$3,129.70	\$3,129.70
1620X	Water Well Master Control Panel SitePro® Main Control Panel 30" X 30" Nema 4 Enclosure Nuvo IPC 22" 24V Monitor With Battery Backup For Safe IPC Shutdown Includes SP416Assy w/Omini SP429 SP430	1	Ea	\$18,859.53	\$18,859.53
02132024	15HP VFD 15HP 480V 3PH Danfoss Aqua Drive VFD	2	Ea	\$3,440.11	\$6,880.22
1000	A&E Labor Automation & Electrical Technician Labor	120	Hr	\$130.00	\$15,600.00
1360X	Electric - Misc Supply Miscellaneous Electrical Supplies will include push buttons and door switches to alert when a well house has been opened	1	Job	\$2,500.00	\$2,500.00
1001	Engineering & QC Engineer Labor for Site Set Up & Configuration	1	Job	\$2,000.00	\$2,000.00

Subtotal **\$76,872.18**

Estimated Overhead, and Shipping **\$3,074.89**

Total Estimated Cost \$79,947



AGENDA ITEM COMMENTARY

MEETING NAME:	City Council
MEETING DATE:	March 18, 2024
ITEM TITLE:	Consider and take appropriate action on a Resolution approving a Wastewater Farm Lease Agreement with Mr. Jerry Weaver
STAFF INITIATOR:	Randy Criswell

BACKGROUND:

At the previous Council meeting, you were provided with information that the current managers of the wastewater treatment farm were exercising the 90-day termination clause in their management contract. Since the facility is a TCEQ-Permitted wastewater treatment plant, it was imperative that we find a replacement Lessee as quickly as possible.

We've had several conversations with Mr. Jerry Weaver, and staff is in support of Mr. Weaver becoming our new Lessee. The contract has been rewritten to better reflect the details of the arrangement and is attached for your review.

Mr. Weaver has agreed to take over the property immediately and has in fact already begun to work the site, making various improvements. He also has some ideas about improving the operation.

A Resolution has been prepared to approve the agreement and is recommended for approval.

EXHIBITS:

Resolution

Agreement

COUNCIL ACTION/STAFF RECOMMENDATION:

Staff recommends approval of the Resolution approving a Wastewater Farm Lease Agreement with Mr. Jerry Weaver.

RESOLUTION NO. 2024-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WOLFFORTH, TEXAS APPROVING A LEASE AGREEMENT WITH JERRY WEAVER FOR THE CITY OF WOLFFORTH WASTEWATER FARM; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council desires to authorize a lease agreement with Jerry Weaver for the City of Wolfforth Wastewater Treatment Farm.

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

SECTION 1. The City Council hereby approves the lease agreement between the City of Wolfforth and Jerry Weaver for the lease of the City Wastewater Treatment Farm attached to this Resolution as **Exhibit A**.

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

DULY RESOLVED AND ADOPTED by the City Council of the City of Wolfforth, Texas on this the 18th day of March, 2024.

Charles Addington, II, Mayor

Terri Robinette, City Secretary

WASTEWATER FARM LEASE AGREEMENT
April 2024

THE CITY OF WOLFFORTH (Lessor) does hereby demise and let to **Jerry Weaver (Lessee)** the property shown in Attachment A, hereinafter referred to as the Property.

1. The Property is a TCEQ (Texas Commission on Environmental Quality) permitted Wastewater Treatment and Irrigation Facility. It is the intent of this agreement for the Lessee to use treated wastewater effluent for purposes of irrigation. It shall be the responsibility of the Lessee to use all available water to the greatest benefit for growing crops.
2. The property shall be used for agricultural purposes only in accordance with the terms of this agreement and for no other purpose.
3. Lessee shall not abandon the Property and shall not sublet the property without prior written consent of Lessor. Any subletting by the Lessee for livestock operations will require written notice of such subletting, including contact information of the sub-lessee or responsible party(ies), to the Lessor.
4. Lessee shall ensure that as much of the property as possible will always have irrigable vegetation growing. At no time shall the property be completely fallow. Lessee may be required to submit a Crop Management and Rotation Plan which shall be subject to the approval of the Lessor.
5. At the request of the Lessor, the Lessee shall be obligated to deep plow and/or aerate any area under irrigation when soil permeabilities require plowing.
6. Lessee shall farm the Property (as permitted by the TCEQ) during the lease term and may (but shall not be obligated to) graze portions of the Property, as approved by the Lessor, during the lease term. Lessee at Lessee's sole cost and expense shall:
 - a. Cultivate and farm the Property in a proper and timely manner, in accordance with commonly accepted farming practices in this area.
 - b. Furnish all labor and machinery necessary to farm the Property and harvest crops.
 - c. Provide seed, fertilizer and herbicide necessary to Lessee's farming operations on the Property and plant or apply same as appropriate.
 - d. Control noxious weeds on the Property and mow or trim weeds adjacent to roads, perimeter fence lines, and around any stored or parked equipment and material. Lessee shall furnish all chemicals necessary for the control of noxious weeds.
 - e. Follow standard or commonly accepted disease treatment on all seed.
 - f. Prevent waste, injury, loss or damage to property of Lessor.
 - g. Repair and maintain all irrigation systems and related equipment necessary to apply effluent to growing crops, including, but not limited to, electrical systems, control systems, and center

pivot irrigation systems. It is the obligation of the Lessor, in accordance with the TCEQ Permit, to ensure that the facility is fully operational at all times. In the event of a breakdown of equipment, Lessee shall make necessary repairs within 30 days. If the 30-day time frame cannot be met, then the Lessor shall be notified in writing of the reason for delay.

- h. The facilities are to be maintained and repaired under the following general guidelines:
 - i) Lessee is to be responsible for all repair and maintenance of the pivot irrigation systems, and the entire apparatus from the base elbow to the far end of the pivot, including but not limited to, any repairs or maintenance to the structural, electrical, control systems, motors, gear boxes, wheels, tires, drops, and nozzles. Any changes in the irrigation equipment that are not part of the original design or current operation will be the responsibility of the Lessee with consent of Lessor. Any irrigation equipment that has been replaced by the Lessee becomes the property of the Lessor and shall be restored by the Lessee to the original condition at the termination or expiration of the lease, should the Lessee not be awarded the subsequent lease agreement. Any automation or monitoring systems required for general pivot operation will be the responsibility of the Lessee as he/she deems necessary. The irrigation volume reporting is required by the Lessor and its TCEQ permit. Therefore, irrigation flow and volume monitoring/reporting shall be the responsibility of the Lessor. This includes any meters, SCADA, automation, controls, or other means necessary to obtain this information, under normal operating conditions.
 - ii) Buried facilities are to be maintained by the Lessor. These shall include but not be limited to: flow meters, piping, valves, and buried electrical cables. This does not include any underground equipment installed by Lessee for domestic / livestock irrigation.
 - iii) All irrigation pumping equipment (either above or below ground) shall be repaired and maintained by the Lessor. This includes any preventive maintenance deemed necessary by the Lessor. Lessor will select and schedule the vendor to repair and maintain these facilities. This does not include any pumping equipment associated with Lessee's domestic or livestock fresh water operations.
 - iv) Repairs of major or catastrophic failures to the irrigation systems requiring repair costs greater than \$2500 per incident, will be the responsibility of the Lessor.
- i. Repair and maintain any main roads that have been damaged because of livestock or farming operations.
- j. Comply with all laws and governmental rules, regulations, orders and directives with regard to Lessee's use of the Property.
- k. Prevent the occurrence of any condition on the Property which would constitute a violation of Lessor's permit issued by TCEQ.
- l. Prevent use of the Property for hunting purposes unless otherwise approved by the Lessor.

- m. Prevent removal of any subsurface water from the Property for irrigation purposes or for any use except domestic livestock consumption. Lessee shall be responsible for production and maintenance of all subsurface domestic water systems. Lessee shall obtain Lessor's permission prior to development of any additional domestic water supplies. Any removable pumping equipment furnished by Lessee can be salvaged by the Lessee, should the current Lessee not be awarded the following Lease. This provision does not apply to any windmills on the property. All equipment associated with windmills shall remain in place.
 - n. Any other permanent improvement to the property, including but not limited to, wells, permanent fences, etc. shall become property of the Lessor and shall remain in place at the expiration of the lease agreement.
 - o. Any indoor storage required by the Lessee for their farming operation shall be furnished by the Lessee and be approved by the Lessor.
 - p. Pay all fuel and other utility costs associated with supplying domestic water on the Property.
 - q. Pay all fuel and other utility costs associated with farming operations of Lessee on the Property including, without limitation, the costs of supplying water to the irrigation systems on the Property.
7. Lessee shall always comply with rules, regulations, orders, and directives of TCEQ and the United States Department of Agriculture (USDA) regarding Lessee's use of the Property. Lessee shall ensure that, during the term of this lease, the conditions of all government crop programs are met. The Property shall at all times be identified by its own farm number and not combined with other allotted acreage.
8. Upon execution of this lease by both Lessor and Lessee, Lessee may inform USDA, FSA office of Lessee's eligibility to participate in government farm programs. Lessee shall be entitled to receive the growing crops on the property as a part of the consideration for Lessee's performance hereunder. Lessee shall be entitled to all future crops and government farm subsidy payments if this lease remains in force.
9. Lessor shall deliver wastewater effluent to holding ponds on the Property. Lessee shall then deliver the effluent to growing crops by means of irrigation systems on the Property.
- a. Lessee shall be responsible for maintaining irrigation records during normal operations by use of flow meters and automation, as required by TCEQ and as directed by Lessor.
10. Lessor, its agents, and employees shall be always afforded access to the Property for the purpose of inspection of fences and equipment, to determine whether Lessee is in compliance with Lessor's permit issued by TCEQ, and for any other lawful purpose. Complete access shall also be afforded to all areas for the yearly soil and groundwater sampling events as required by the Lessor's TCEQ permit.
11. In the event Lessee should be found in violation of any term or provision of Lessor's permit issued by TCEQ, or other terms of this lease, Lessor shall give written notice of such violation to Lessee and specify the time within which the violation must be corrected. Failure of Lessee to cure such violation within the time set forth in such notice shall, at the option of Lessor, terminate this lease. Lessor shall use its best efforts to afford Lessee a reasonable time within which to cure a violation, consistent with Lessor's obligations under its TCEQ permit.

12. The term of this lease (unless sooner terminated by Lessor due to default by Lessee) is from April 1, 2024 through April 1, 2027, and may be extended by mutual consent of both parties. The lease may also be terminated in the event the Lessor is no longer operating a wastewater treatment facility on the property.
13. Lessee shall not remove any personal property or equipment owned by Lessor from the Property without Lessor's prior written consent.
14. Lessee shall, as long as this lease remains in force, have title to all crops whether growing upon or harvested from the Property.
15. At the expiration of this lease, any personal property of Lessee remaining on the Property shall be deemed abandoned and shall become the property of Lessor, except any property necessary to comply with Item 16.
16. Unless otherwise agreed upon by all parties, any crop not yet harvested at the expiration of this lease shall remain the property of the previous Lessee, who shall have the right to continue to farm that crop, including irrigation, application of herbicides and pesticides, or any other activity necessary to the health of the crop, until ready for harvest, at which time he/she shall harvest it.
17. Lessee will be required to furnish proof of liability insurance for the complete term of this lease. A certificate of insurance shall be submitted with the executed lease from the successful bidder. The City of Wolfforth shall be named as an additional insured on all policies. The bidder/lessee shall provide minimum insurance coverages as listed below and shall maintain coverages, without interruption, throughout the term of the lease.

TYPE OF COVERAGE

MINIMUM LIMITS

Workers' Compensation - Coverage A	Statutory
(Workers' Compensation insurance shall include a Waiver of Subrogation in favor of the City of Wolfforth, its officers, employees, and agents.)	

Employers Liability - Coverage B

Bodily Injury by Accident - each accident	\$500,000
Bodily Injury by Disease - policy limit	\$500,000
Bodily Injury by Disease - each employee	\$500,000

COMMERCIAL GENERAL LIABILITY:

Coverage A - Each Occurrence	\$1,000,000
Coverage B - Personal & Advertising Injury	\$1,000,000
General Aggregate	\$1,000,000

NOTES:

- Contractual liability coverage cannot be excluded
- Lessee will assume all liability for all sub-lessees.
- Coverage must include the City of Wolfforth and its officers, employees, and agents listed as

additional insured.

AUTOMOBILE LIABILITY:

Bodily Injury Liability - Each Person	\$1,000,000
Bodily Injury Liability - Each Occurrence	\$1,000,000
Property Damage Liability - Each Occurrence	\$1,000,000

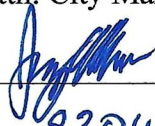
NOTES:

- Coverage must include all owned, hired and non-owned autos.
- Coverage must include City of Wolfforth and its officers, employees, and agents as additional insured.

18. Failure of Lessee to comply with any provision of this lease shall constitute a default hereunder.
19. This agreement shall be binding upon Lessor, its successors and assigns, and upon Lessee and Lessee's heirs, executors, administrators, successors or assigns (where permitted by Lessor).
20. This agreement may not be assigned.
21. Lessor makes no warranties or representations regarding the availability or potability of domestic groundwater on the Property nor any other representation or warranty regarding the condition of the property or improvements thereon. Lessee accepts the Property in its present condition "as is."
22. To the fullest extent permitted by law, the Lessee shall indemnify and hold harmless the Lessor and its agents and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential arising out of or resulting from the performance of the Lessee's work, provided that such claim, damage, loss, or expense is caused in whole or in part by any negligent act or omission by the Lessee, any person or organization directly or indirectly employed or engaged by the Lessee to perform or furnish services, or anyone for whose acts the Lessee may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Any maintenance, repair, replacement, removal or relocation of facilities or property owned by the Lessor, not already defined above in this document, and any or all costs associated with the above, covered by this lease, shall be the total responsibility of the Lessee.
23. All notices shall be in writing and either mailed by certified mail, return receipt requested or hand delivered as follows:

To Lessor: City of Wolfforth
 PO Box 36
 Wolfforth, TX 79382
 Attn: City Manager

To Lessee:



 8304 CR 6950

 Lubbock TX. 79407

City of Wolfforth Wastewater Farm Lease

Item # 7.

The address for notice purposes may be changed by either party by giving written notice in accordance with this paragraph. When mailed, such notice shall be effective (regardless of receipt) when it is placed in an official depository under the control of the U.S. Postal Service, properly addressed, with postage prepaid by the party giving such notice.

- 24. If Lessee complies with the terms and conditions of this lease and pay the rental in installments as provided herein, Lessee shall be entitled to use and enjoyment of the Property for the purposes above stated.
- 25. This lease contains the entire agreement of the parties; there are no prior or contemporaneous oral or written agreements between the parties. No oral agreement shall be given effect to alter, vary or modify the terms of this lease. Any modification of the terms of this lease must be in writing and signed by both parties.
- 26. This agreement shall be performed entirely in Lubbock County, Texas, and shall be effective when executed by Lessee and the authorized officer of the City of Wolfforth.
- 27. The cash consideration for this lease is a total of \$12,000 per year, payable and due on or before April 1 of each year.
 - a. Any consideration for an adjustment to the annual lease cost based on investments or improvements made by Lessee over and above the expectations set forth in this agreement or specific requests from the Lessor will be on a case-by-case basis, and at the discretion of the City Manager.

LESSOR: CITY OF WOLFFORTH

By: _____

Title: _____

Date: _____

LESSEE:

By:  _____

Date: 3-12-2024 _____



AGENDA ITEM COMMENTARY

MEETING NAME:	City Council
MEETING DATE:	March 18, 2024
ITEM TITLE:	Consider and take appropriate action on request for additional center pivot irrigation system for wastewater treatment facility
STAFF INITIATOR:	Randy Hall, Public Works Department

BACKGROUND:

As you know, the management of the land application facility has changed. The facility is taking more water from the city than ever before. The need to irrigate unused areas of the facility is of high priority. An additional Center Pivot is requested to allow for more even application of the water on a 20-acre section of the facility not used prior. The cost of the Pivot is \$32,500, and we would like to construct an additional pump station to allow us to operate two pivots at the same time. The total project will consist of connecting to the existing piping, extend new piping, construct a wet well and pump station, and associated electrical and associated items. The total cost of these improvements is \$75,000.

This is not a budgeted item in the current budget, but under the circumstances it is a necessary improvement. Also, our new lessee has been much more proactive and aggressive about how he will manage the property, and we believe the facility will operate much more efficiently with the added pivot.

EXHIBITS:

Valley Quote

Aerials showing location of proposed improvements

COUNCIL ACTION/STAFF RECOMMENDATION:

Staff recommends approval of the purchase and installation of the second center pivot as presented, for a total of \$75,000.

South Plains



It's All About the Water

Estimate

4521 Clovis Road
P.O. Box 1950
Lubbock, TX 79408
806-765-5490

Name
City of Wolfforth
302 Main St.
P.O. Box 36
Wolfforth, TX 79382-0036

Date 2/19/2024
Farm Name North
SPV Rep. GB

Item	Description	Qty	Total
Used pivot	Used Valley Pivot 534' 20.5 Acres 1-Pivor Point 1-Classic Plus control panel 2-160' spans 1-187' span 1-27' overhang 3-Sets driveline and motor covers 1-High Speed Pkg. 3- Sets 38" tires 1-Sprinkler pkg New Drop Hose and U-Pipe		30,000.00
12 x 12	12' x 12' Pivot Pad		2,500.00

I appreciate the opportunity and I look forward to working with you.

Total \$32,500.00

By my signature, I hereby authorize work to proceed according to the estimate above. I understand that this estimate cannot reflect unforeseen charges that may be necessary to complete the project and I accept responsibility for them as well.

Signature _____

Item # 8.

CR 7440

CR 7460

179

800 ft

70Ac

500'

Item # 8.

1000 ft

CR 7440

CR 7450

CR 7460

146th St

Google Earth

158

Image © 2024, Airbus

