

FARMERSVILLE CITY COUNCIL REGULAR SESSION AGENDA May 25, 2021, 6:00 P.M. Council Chambers, City Hall 205 S. Main Street

WATCH THE LIVE BROADCAST

This meeting will be broadcast live through the City's website and by telephone. Members of the public who wish to watch this meeting, and not speak or participate in the discussion, may watch the live broadcast by

- 1. Going to the City's website;
- 2. Clicking on "GOVERNMENT";
- 3. Clicking on "AGENDAS AND MINUTES";
- 4. Clicking on the "click here" link that is located to the right of "LIVE STREAMING."

I. <u>PRELIMINARY MATTERS</u>

- Call to Order, Roll Call, Prayer and Pledge of Allegiance
- Announcements
 - > Calendar of upcoming holidays and meetings.
 - Applications for Boards and Commissions are now being accepted. An application can be downloaded on the website or picked up at City Hall.
 - City Hall will be closed Monday, May 31st in observance of Memorial Day.
 - Citywide Clean Up Day will be held on Saturday, June 26th from 7 a.m. to 1 p.m.

II. PUBLIC COMMENT ON AGENDA ITEMS (FOR NON-PUBLIC HEARING AGENDA ITEMS)

If you wish to address the City Council on a posted item on this agenda, please fill out a "Speaker Sign-Up" card and present it to the City Secretary before the meeting begins. Pursuant to Section 551.007 of the Texas Government Code, any person wishing to address the City Council for items listed as public hearings will

be recognized when the public hearing is opened. Speakers wishing to address the City Council regarding any non-public hearing item on this agenda shall have a time limit of three (3) minutes per speaker, per agenda item. The Mayor may reduce the speaker time limit uniformly to accommodate the number of speakers or improve meeting efficiency.

III. <u>CITIZEN COMMENTS ON MATTERS NOT ON AGENDA</u>

If you wish to address the City Council on a matter not posted on this agenda, please fill out a "Speaker Sign-Up" card and present it to the City Secretary before the meeting begins. Speakers shall have a time limit of three (3) minutes. This meeting segment is limited to a total of thirty (30) minutes.

IV. CONSENT AGENDA

Items in the Consent Agenda consist of non-controversial or "housekeeping" items required by law. Council members may request prior to a motion and vote on the Consent Agenda that one or more items be withdrawn from the Consent Agenda and considered individually. Following approval of the Consent Agenda, excepting the items requested to be removed, the City Council will consider and act on each item so withdrawn individually.

- A. Board of Adjustment Meeting Minutes
- B. City Council Special Meeting Minutes
- C. City Council Regular Meeting Minutes
- D. City Financial Report

V. INFORMATIONAL ITEMS

These Informational Items are intended solely to keep the City Council appraised of the actions and efforts of the various boards and commissions serving the City of Farmersville. Council members who serve as a liaison to a particular board or commission may report to the City Council regarding that body's most recent and/or upcoming meetings and activities. Council members may also deliberate and/or request further information or clarification regarding any one or more of the items contained in this provision. City Council approval of, or action on, these items is not required or requested. Matters that require City Council action shall be considered and acted on only if an item related thereto is included in the Consent Agenda or the Regular Agenda.

Consideration and discussion regarding the following matters, minutes and reports, which consideration and discussion may also include or pertain to individual items and projects set forth in such matters, minutes and reports, as well as related background information and plans for future completion, performance or resolution as may be necessary to understand such individual items and projects and the City's related operation:

- A. City Amenities Board
 - 1. Possible Council Liaison Report
- B. Farmersville Community Development Board (Type B)
 - 1. Financials
 - 2. Possible Council Liaison Report
- C. FEDC Farmersville Economic Development Board (Type A)
 - 1. Minutes
 - 2. Possible Council Liaison Report
- D. Main Street Board
 - 1. Possible Council Liaison Report
- E. Parks & Recreation Board
 - 1. Minutes
 - 2. Possible Council Liaison Report
- F. Planning & Zoning Commission
 - 1. Minutes
 - 2. Possible Council Liaison Report
- G. TIRZ Board
 - 1. Possible Council Liaison Report

VI. PUBLIC HEARING

A. Public hearing to consider, discuss and act upon a recommendation from the Planning & Zoning Commission and Ordinance #O-2021-0525-001 regarding an application requesting a change in zoning on approximately 12 acres of land, more or less, from C – Commercial District Uses to MF-2 – Multifamily Residence-2 District Uses for an apartment complex. The property is generally situated at the back of 2144 West Audie Murphy Parkway., and generally located in the Farmersville West Addition, being a portion of Lot 1, out of the W.B. Williams Survey, Abstract-952, of Farmersville, Collin County, Texas.

VII. READING OF ORDINANCES

A. Consider, discuss and act upon the first and only reading of Ordinance #O-2021-0525-002 regarding a budget amendment for the Electrical Department.

VIII. REGULAR AGENDA

- A. Consider, discuss and act upon the city audit report.
- B. Consider, discuss and act upon a recommendation from the Parks & Recreation Board regarding chages to the Subdivision Ordinance Section 65-61 Park Land Dedication.

- C. Consider, discuss and act upon a business plan for fiber.
- D. Consider, discuss and act upon the election of Mayor Pro-Tem and Treasurer.
- E. Consider, discuss and act upon Resolution #R-2021-0525-001 regarding signatories for all accounts for the city with Commercial Bank of Texas, Farmersville Branch.
- F. Consider, discuss and act upon the assignment of Council liaisons to City boards and commissions.
- G. Consider, discuss and act upon proposed Hunt County Emergency Services District No. 1.
- H. Consider, discuss and act upon a concept plan for Lakehaven MUD.
- I. Consider, discuss and act upon a preliminary plat for Lakehaven MUD.
- J. Consider, discuss and act upon a preliminary plat for the HCG Addition, Lot 1 & 2 Block A.
- K. Consider, discuss and act upon Resolution #R-2021-0525-002 amending Resolution #R-2021-0413-001 regarding an application to the Texas Department of Agricultural for a sanitary sewer grant to an application for street improvements and ratifying submission thereof to the Texas Department of Agricultural.
- L. Discussion regarding the contract for solid waste and recycling.

IX. EXECUTIVE SESSION

DISCUSSION OF MATTERS PERMITTED BY TEXAS GOVERNMENT CODE CHAPTER 551 AS FOLLOWS:

- A. SECTION 551.074, DELIBERATION REGARDING PERSONNEL MATTERS AS FOLLOWS:
 - Discussion regarding the job performance and compensation/benefits package of the City Manager.

X. RECONVENE FROM EXECUTIVE SESSION

XI. <u>DISCUSS/CONSIDER/ACT ON MATTERS DISCUSSED IN EXECUTIVE SESSION</u>

A. Any matters related to and arising out of the discussion of the job performance and compensation/benefits package of the City Manager.

XII. REQUESTS TO BE PLACED ON FUTURE AGENDAS

XIII. ADJOURNMENT

Dated this the 21st day of May, 2021.

Bryon Wiebold, Mayor

The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters listed on the agenda, as authorized by the Texas Government Code, including, but not limited to, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), 418.175-183 (Deliberations about Homeland Security Issues) and as authorized by the Texas Tax Code, including, but not limited to, Section 321.3022 (Sales Tax Information).

Persons with disabilities who plan to attend this meeting and who may need assistance should contact the City Secretary at 972-782-6151 or Fax 972-782-6604 at least two (2) working days prior to the meeting so that appropriate arrangements can be made. Handicap Parking is available in the front and rear parking lot of the building.

I, the undersigned authority, do hereby certify that this Notice of Meeting was posted in the regular posting place of the City Hall building for Farmersville, Texas, in a place and manner convenient and readily accessible to the general public at all times, and said Notice was posted May 21, 2021 by 5:00 P.M. and remained so posted continuously at least 72 hours proceeding the scheduled time of said meeting.

Sandra Green, TRMC

City Secretary

SYNCOL SYNCOL

I. Preliminary Matters

	Saturday	Farmersville Market 9:00 am Election Day 7 am - 7 pm	80	15	22	29	
	Friday		7	14	21	28	
	Thursday		Parks & Recs Board Meeting 5:00 pm	Historic Preservation Ad Hoc Committee Meeting 6:00 pm	FEDC (4A) Meeting 6:30 pm	City Amenities Board Meeting 4:00 pm	
MAY 2021	Wednesday		S	12	19	26	
	Tuesday		4	BOA Meeting 5:30 pm City Council Meeting 6:00 pm	18	25 City Council Meeting 6:00 pm	
	Monday		က	Main Street Meeting 4:30 pm FCDC (4B) Meeting 6:00 pm	77 P&Z Meeting 6:00 pm	24	31 City Hall Closed – Memorial Day
	Sunday		7	6	16	23	30

			JUNE 2021			
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			8	Parks & Recs Board Meeting 5:00 pm	4	5 Farmersville Market 9:00 am
9	7	City Council Meeting 6:00 pm	6	10	11	12
13	Main Street Meeting 4:30 pm FCDC (4B) Meeting 6:00 pm	15	16	FEDC (4A) Meeting 6:30 pm	8	19
20	P&Z Meeting 6:00 pm	22 City Council Meeting 6:00 pm	23	City Amenities Board Meeting 4:00 pm	25	26
27	28	29	30			

			JULY 2021			
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				Parks & Recs Board Meeting 5:00 pm	2	S Farmersville Market 9:00 am
4	City Hall Closed – Independence Day	•	7	œ	6	10
=	Main Street Meeting 4:30 pm FCDC (4B) Meeting 6:00 pm	13 City Council Meeting 6:00 pm	41	TS FEDC (4A) Meeting 6:30 pm	16	17
8	79 P&Z Meeting 6:00 pm	20	21	City Amenities Board Meeting 4:00 pm	23	24
25	26	27 City Council Meeting 6:00 pm	28	29	30	31

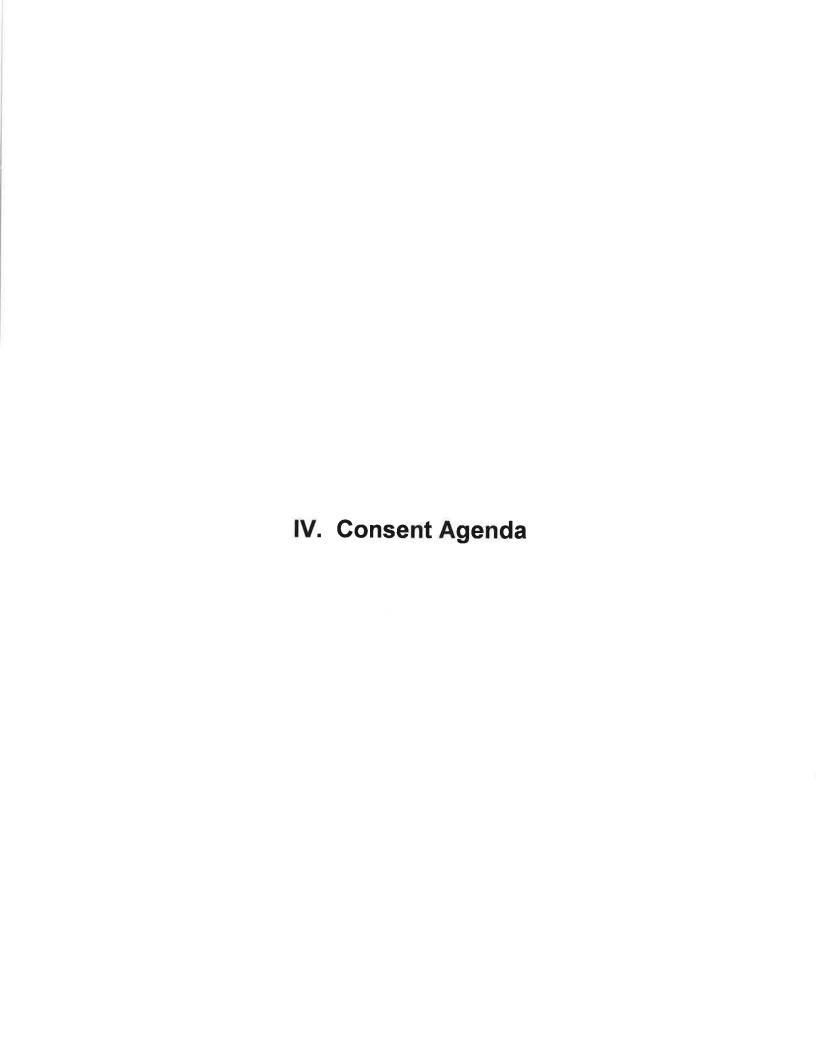
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Parks & Recs Board Parks Meeting 6:00 pm Parks Meeting	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Main Street Meeting 10 11 12 13 4:30 pm	-	7	m	4	Parks & Recs Board Meeting 5:00 pm		Farmersville Market 9:00 am
16	∞	_	10 City Council Meeting 6:00 pm	-	12	<u></u>	4
23 24 25 26 27 City Council Meeting 6:00 pm 30 31	15	76 P&Z Meeting 6:00 pm	17	<u>~</u>	19 FEDC (4A) Meeting 6:30 pm	20	21
30	22		24 City Council Meeting 6:00 pm	25	26 City Amenities Board Meeting 4:00 pm	27	28
	29	30	31				

II. Public Comment on agenda items (FOR NON-PUBLIC HEARING AGENDA ITEMS)

Agenda Section	Public Comment on agenda items (FOR NON-PUBLIC HEARING AGENDA ITEMS)
Section Number	II
Subject	Public Comment on agenda items (FOR NON-PUBLIC HEARING AGENDA ITEMS)
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	NA
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/cit y council meetings.php
Consideration and Discussion	If you wish to address the City Council on a posted item on this agenda, please fill out a "Speaker Sign-Up" card and present it to the City Secretary before the meeting begins. Pursuant to Section 551.007 of the Texas Government Code, any person wishing to address the City Council for items listed as public hearings will be recognized when the public hearing is opened. Speakers wishing to address the City Council regarding any non-public hearing item on this agenda shall have a time limit of three (3) minutes per speaker, per agenda item. The Mayor may reduce the speaker time limit uniformly to accommodate the number of speakers or improve meeting efficiency.
Action	NA



Agenda Section	CITIZEN COMMENTS ON MATTERS NOT ON AGENDA
Section Number	III
Subject	CITIZEN COMMENTS ON MATTERS NOT ON AGENDA
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	NA
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	If you wish to address the City Council on a matter not posted on this agenda, please fill out a "Speaker Sign-Up" card and present it to the City Secretary before the meeting begins. Speakers shall have a time limit of three (3) minutes. This meeting segment is limited to a total of thirty (30) minutes.
Action	NA



Agenda Section	Consent Agenda
Section Number	IV.A
Subject	Board of Adjustment Meeting Minutes
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Board of Adjustment Meeting Minutes
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/cit y_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Disapprove Move item to another agenda. No motion, no action



FARMERSVILLE CITY COUNCIL SITTING AS THE FARMERSVILLE ZONING BOARD OF ADJUSTMENT **REGULAR SESSION MINUTES** For

May 11, 2021, 5:30 P.M.

PRELIMINARY MATTERS I.

- Mayor Wiebold called the meeting to order at 5:31 p.m. Council members Dwain Mathers, Jim Hemby, Craig Overstreet and Terry Williams were all present. Mike Henry was not in attendance. City staff members Sandra Green and City Attorney, Alan Lathrom were also present.
- Terry Williams recused himself and left the room due to having a conflict of

PUBLIC TESTIMONY REGARDING AGENDA ITEMS II.

No one came forward in person or teleconference to speak.

Ш. **PUBLIC HEARING**

- A. Public hearing to consider, discuss and act upon a request for certain variances from the requirements of the Comprehensive Zoning Ordinance, on a platted lot identified as Lot 5C, Block 1 of the Wylie Addition located at 415 S. Main Street, Farmersville, Texas 75442 (the "Property") zoned for "SF-2 -Single Family Dwelling - 2" district uses, as follows:
 - 1. A reduction in the minimum lot depth required by Farmersville Code § 77-52(d)(3) from 100 feet to 96 feet;
 - 2. A reduction in the minimum side yard setback required by Farmersville Code §§ 77-52(d)(3) and 77-63(b)(4) from 30 feet to 15 feet on the southern side of the Property along Beech Street; and

- A reduction in the front yard setback required by Farmersville Code § 77-52(d)(3) from 30 feet to 25 feet on the western side of the Property along S. Main Street.
- Mayor Wiebold opened the public hearing at 5:32 p.m. and asked if anyone wanted to speak for or against the item.
- No one came forward so he closed the public hearing at 5:32 p.m.
- Sandra Green explained what the requested variances were.
- The applicant showed up at the meeting and Mayor Wiebold reopened the public hearing at 5:34 p.m.
- Angela Li stated her family purchased the property at 415 S. Main Street. She said they are going to remove the current house and they are asking for some variances so they can build a new home on the lot. She explained they are asking for the lot depth to be 96 feet instead of the 100 feet required by Farmersville code. She said the second request they have is a reduction in the minimum side yard along Beech Street. She indicated the other properties on the street have a 15 feet side yard as well. She stated the last variance they were asking for was a reduction in the front yard setback from Main Street. She indicated if they were granted the variances it would allow a house to be placed on the lot that would look better and fit more into the neighborhood.
- Mayor Wiebold asked if anyone else wanted to speak for or against the variance request.
- No one came forward so he closed the public hearing at 5:41 p.m.
- Dwain Mathers asked if this is like some of the other lots they have seen that are just too small to build on.
- Sandra Green stated the lot does not conform to the current zoning ordinance so a variance would have to be granted to allow a house to be built on it.
- Dwain Mathers asked what the side yard setback would be from the other side of the lot if the 15 feet variance was granted on Beech Street.
- Sandra Green stated it would have to be a minimum or 6 feet or 10% of the lot width, whichever was greater.
 - Motion to approve the variances made by Jim Hemby
 - o 2nd made by Craig Overstreet
 - All council members voted in favor

IV. ADJOURNMENT

Meeting was adjourned at 5:44 p.m.

	APPROVE:
ATTEST:	Bryon Wiebold, Mayor
Sandra Green, TRMC City Secretary	

Agenda Section	Consent Agenda
Section Number	IV.B
Subject	City Council Special Meeting Minutes
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	City Council Special Meeting Minutes
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to another agenda. No motion, no action



FARMERSVILLE CITY COUNCIL SPECIAL SESSION MINUTES For May 11, 2021, 5:45 P.M.

I. PRELIMINARY MATTERS

 Mayor Wiebold called the meeting to order at 5:45 p.m. Council members Craig Overstreet, Jim Hemby, Dwain Mathers and Terry Williams were all present. Mike Henry was not in attendance. City staff members Sandra Green, Michael Sullivan, Kim Morris and City Attorney Alan Lathrom were also present.

II. REGULAR AGENDA

- A. Consider, discuss, and act upon Resolution #R-2021-0511-001 regarding canvassing returns and declaring the results of the May 1, 2021 City of Farmersville General Election.
 - Motion to approve made by Jim Hemby
 - o 2nd was made by Terry Williams
 - o All council members voted in favor

IX. ADJOURNMENT

Meeting was adjourned at 5:46 p.m.

APPROVE:		
Bryon Wieb	old. Mavor	

ATTEST:
Sandra Green, TRMC
City Secretary

Agenda Section	Consent Agenda
Section Number	IV.C
Subject	City Council Regular Meeting Minutes
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	City Council Regular Meeting Minutes
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove ☐ Disapprove Move item to another agenda. No motion, no action



FARMERSVILLE CITY COUNCIL REGULAR SESSION MINUTES For

May 11, 2021, 6:00 P.M.

I. PRELIMINARY MATTERS

- Mayor Wiebold called the meeting to order at 6:00 p.m. Council members, Craig Overstreet, Jim Hemby, Dwain Mathers and Terry Williams were all present. Mike Henry was not in attendance. City staff members Ben White, Sandra Green, Rick Ranspot, Kim Morris, Michael Sullivan, Daphne Hamlin and City Attorney Alan Lathrom were also present.
- Prayer was led by Rick Ranspot, Warrant Officer, followed by the pledges to the United States and Texas flags being led by the Boy Scout Troop.
 - Mayor Wiebold skipped to the recognition of Andy May for his project on the Chaparral Trail.
 - Recognition of Departing Councilmembers
 - Sandra Green recognized Jim Hemby and Dwain Mathers.
 - Oath of Office for Re-Elected and Newly elected Councilmembers
 - o Craig Overstreet, Place 1
 - o Ted Wagner, Place 3
 - o Lance Hudson, Place 5
 - Sandra Green gave the oath of offices to re-elected member Craig Overstreet and then to Ted Wagner and Lance Hudson.
 - Announcements
 - > Calendar of upcoming holidays and meetings.
 - > Applications for Boards and Commissions are now being accepted. An application can be downloaded on the website or picked up at City Hall.
 - Citywide Clean Up Day will be held on Saturday, June 26th from 7 a.m. to 1 p.m.
 - ➤ The City Council would like to recognize Andy May for a great job on his project on the Chaparral Trail.

Mayor Wiebold wanted to thank everyone who attended the Sister City signing. He extended a special thank you to Collin College President, Dr. Neil Matkin, Dr. Mark Smith, Provost, and Dr. Diana Hopes, Executive Dean of the Farmersville campus. He stated they had 1st Sergeant Wendy Tarleton and members of the Sergeant Audie Murphy Club from Fort Hood in attendance. He said he wanted to thank the Farmersville VFW Post and Mr. Darrell Moore. Lastly, he wanted to thank the Farmersville Heritage Museum and the Audie Murphy Committee for sponsoring the reception.

II. PUBLIC COMMENT ON AGENA ITEMS (FOR NON-PUBLIC HEARING AGENDA ITEMS

No one came forward in person or via teleconference.

III. CITIZEN COMMENTS ON MATTERS NOT ON AGENDA

- Brian Edwards, who represents The Stable at 124 McKinney Street, stated he was one of the downtown businesses that received a letter from the city regarding the sign they painted on their building. He asked who he needed to receive clarification from regarding the letter. He wanted to know if they could just roll paint over the letters of the sign. He explained the Code Enforcement Officer came in the business, did not show credentials and took a picture, without consent, as he handed an employee the letter. He also wanted to clarify the ten day period and the violation. He wanted to know when the sign ordinance had been enforced because multiple buildings downtown have signs painted on their buildings.
- Dwain Mathers, who resides at 109 College Street, addressed Council and he
 offered congratulations to the new Councilmembers and the re-elected Craig
 Overstreet. He encouraged them to talk to people, do the right thing for the city
 and make the right decisions. He said they would disagree with other
 Councilmembers, but they would be able to work through it.
- Jason Acevedo, who represents a business at 115 S. Main Street, addressed Council regarding the sign ordinance. He explained his building is one of the buildings that has a sign painted on it. He expressed his belief that some ordinances need to change and he feels the sign ordinance is one of those ordinances. He said Farmersville's downtown is an important, key element to the city and one of the only historic downtowns in the metroplex. He said a number of the buildings have painting on them and he does not see how painting a sign on a painted building would be in violation. He asked the Council

- to reconsider amending the sign ordinance to allow painted signs on the brick because he feels like it blends into the historical downtown area.
- Allison Mathers, who resides at 109 College Street, addressed Council and stated there were several goals Ex-Mayor Randy Rice tried to accomplish while he held the seat. She said those goals were open government, transparency, honoring and following the Texas Open Meetings Act, and honesty. She explained that Randy Rice also wanted to make sure walking quorums were not happening. She read the definition of a walking quorum. She said she was asking for a few things from the Councilmembers as they serve out their terms. She listed those items as accountability, legal and ethical standards for the people of Farmersville and that woman and minorities in this town are treated fairly and equally without being labeled as trouble makers, pot stirrers, crazy, delusional, disrespectful, or even worse. She addressed the Mayor stating some people do not leave meetings with him feeling the same way he does and he should seek out why he has offended them. She told Council they must seek to listen and understand even more. She said the City Manager is supposed to bridge the gap between politics and administration and not give way to politics, especially when it hurts the city.
- Mayor Wiebold recognized Jim Barber for earning his Freedom Award, which is equivalent to an Eagle Scout in the Boy Scouts.

IV. CONSENT AGENDA

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- A. City Council Minutes for 4-27-21
- B. City Council Minutes for 4-28-21
 - o Motion to approve made by Craig Overstreet
 - o 2nd made by Terry Williams
 - All council members voted in favor

V. <u>INFORMATIONAL ITEMS</u>

These Informational Items are intended solely to keep the City Council appraised of the actions and efforts of the various boards and commissions serving the City of Farmersville. Council members who serve as a liaison to a particular board or commission may report to the City Council regarding that body's most recent and/or upcoming meetings and activities. Council members may also deliberate and/or request further information or clarification regarding any one or more of the items contained in this provision. City Council approval of, or action on, these items is not required or requested. Matters that require City Council action shall be considered and acted on only if an item related thereto is included in the Consent Agenda or the Regular Agenda.

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- A. City Amenities Board
 - 1. Possible Council Liaison Report
- B. Farmersville Community Development Board (Type B)
 - 1. Possible Council Liaison Report
 - Terry Williams stated they requested a workshop to understand financials. He said they should also hear something regarding the Chaparral Trail grants sometime in August.
- C. FEDC Farmersville Economic Development Board (Type A)
 - 1. Financials
 - 2. Possible Council Liaison Report
- D. Main Street Board
 - 1. Possible Council Liaison Report
- E. Parks & Recreation Board
 - 1. Minutes
 - 2. Possible Council Liaison Report
- F. Planning & Zoning Commission
 - Minutes
 - 2. Possible Council Liaison Report

G. TIRZ Board

- 1. Financials
- 2. Possible Council Liaison Report

H. City Manager's Verbal Report

- Update on home improvement incentive program
 - Ben White stated the City of Denison has a program to grant incentives to properties in their city that are being renovated or improved. He discussed some of the ways the City of Denison gives incentives to citizens or builders. He said it has been recommended that he review the City of Richardson's program as well as other cities programs. He stated he has not had a chance to really review those and bring a recommendation to Council.
 - Mayor Wiebold asked if the Innovations & Efficiency Committee could help review those and take out the high points.
 - Ben White stated that would be a great help.

Update on boundary agreements

- Ben White explained there has been no movement from the City of Josephine, but he would continue to speak with Mayor Holt.
- Update on Collin Parkway and Farmersville Parkway
 - Ben White stated concrete rationing continues because of the cold weather in February. They are going to start grading on May 24th and they believe they can start street paving in June. The traffic signals will be completed in August 2021. He explained that some lanes may not be useable while they flip back and forth and finish grading and placing brick in the median area.
 - Craig Overstreet asked if there has been a breach of contract.
 - Ben White stated not at this time, but it would be worth reviewing the contract.
 - Craig Overstreet said he knows everyone is doing what they can, but if there is a breach of contract we need to notify the contractor in writing if we hope to recover funds at some point.
 - Ben White explained the interlocal agreement with Collin County regarding Farmersville Parkway that will be discussed later in the agenda will move \$1.75 million into the city's funds from the 2007 Collin County Bond.

VI. REGULAR AGENDA

- A. Presentation from UTA Capstone Project Group concerning Farmersville Citizen Survey.
 - Ben White went over the highlights of the survey results. He explained that from the survey that was given in 2016 the two items that did not improve were streets and code enforcement. He said the greatest take always from the survey were repairing of streets, code enforcement, housing, employment opportunities, along with sidewalks, fitness and recreation centers and manage growth responsibly.
 - Terry Williams stated the key things he saw was street repair, code enforcement and recreation programs.
 - Mayor Wiebold stated he felt there was a need for broadband.
- B. Consider, discuss and act upon a development agreement with Lakehaven Municipal Utility District.
 - Ben White went over the major changes from the last meeting. He said we have met the goal of having the Wastewater Treatment Plant be ran by the city for the entire region. He said we would be best served by nullifying the agreement with North Texas Municipal Water District and take that into account with this agreement. He said Alan Lathrom has crafted some wording that says the owner and city agree that the spirit and intent of the Wastewater Regionalization Agreement has been fulfilled and if North Texas Municipal Water District does not agree the city and owner will work with them to amend the Wastewater Regionalization Agreement.
 - Craig Overstreet said the developers have changed on the property from when the original agreement was made and all those rights went from the former owner to the new owner. He said that no longer does the development hold the permit, but rather the city now holds the permit. He said he does not know if the North Texas Municipal Water District will terminate the old agreement, but it would appear to be in the best interest to do so.
 - Bryon Wiebold explained the bottom line is we are all going to work together and should the termination of the original Wastewater Regionalization Agreement not be approved by North Texas we are going continue to work together to come to some kind of agreement with them.
 - Ben White explained they placed wording in the document that would ensure
 the preliminary plat would not expire as long as they were working on
 progress toward the completion of the project. He stated the city did not
 want to give up their right to act on a complaint in Lakehaven so Alan
 Lathrom put some wording in the agreement to cover the city.

- Alan Lathrom said there are some instances where the city is allowed to regulate nuisances in the county within a 5,000 foot zone that may have a negative impact on the city. So, we wanted to make sure we could enforce those requirements. He said the city determines and defines what those nuisances are under Chapter 217. He explained one of the items we could regulate before was the sale and distribution of fireworks within 5,000 feet of the city corporate limits. He explained we have the ability to regulate some signage that is in the extraterritorial jurisdiction. The property that we are addressing is in the city's extraterritorial jurisdiction, and generally speaking the city's governmental authority does not extend outside the city's corporate limits. He explained the development standards that are a part of the development agreement are being applied to those properties that will be developed. He said the city does not have the ability to adopt or enforce zoning ordinances in the extraterritorial jurisdiction. We have the ability through this agreement to apply the standards listed in the agreement and make sure the property is developed in accordance to those standards that are spelled out in the document as exhibit H. He stated we also have the ability to modify some of the city's ordinances through this agreement under Chapter 212 of the Texas Local Government Code.
- Mayor Wiebold asked what the trigger would be on the development being annexed into the city limits.
- Ben White explained the money borrowed against the development would have to be paid off. He said it would have to be debt free.
- Mayor Wiebold asked if Alan Lathrom thought approving the agreement was in the best interest of the city.
- Alan Lathrom said the agreement is a business decision for the city. He said on a legal perspective it is fully lawful document, but it is a decision for the city whether or not to go through with it.
- Craig Overstreet stated the headwork's for the wastewater treatment plant does get built with the \$3.5 million payment by the developer so the city is not at risk. He said the largest risk the city faces is if the smaller percentage of the houses get built, for example if a recession was to occur. The lease on the temporary wastewater treatment plant would have to be paid and absent of a bond the city would be responsible for the lease payment.
- Ben White stated there is a penalty associated with the package plant. He said most of the cost of the package plant is the responsibility of the owner of the development. He said he believes the risk is to North Texas Municipal Water District. He said if there was a recession it would just leave the package plants in place longer.
- Alan Lathrom stated the agreement does allow for the package plant to be installed at 125,000 gallon increments. So hopefully that would help hedge the potential for a real massive bill if everything went south.
- Ben White explained the city would assess when to add more.

- Motion to approve made by Terry Williams
- o 2nd was made by Craig Overstreet
- All council members voted in favor
- C. Consider, discuss and act upon an interlocal agreement with Collin County regarding jail services.
 - o Motion to approve made by Craig Overstreet
 - o 2nd was made by Terry Williams
 - o All council members voted in favor
- D. Consider, discuss and act upon an interlocal agreement with Collin County regarding dispatch services.
 - Motion to approve made by Terry Williams
 - o 2nd was made by Lance Hudson
 - All council members voted in favor
- E. Consider, discuss and act upon an interlocal agreement with Collin County regarding Farmersville Parkway.
 - Ben White stated when they started planning the 4-lane divided roadway about half of the money was from a 2007 county bond that was conceived for this purpose. He said the funds are being held at Collin County right now. He explained they are trying to move funds around to consolidate. He said originally there was \$1.9 million set aside for Farmersville Parkway and \$100,000.00 for Floyd Road. He stated they wanted to combine both of those together for the benefit of Collin Parkway and Farmersville Parkway. He said to date we have used \$225,000.00 for Farmersville Parkway that was original spent for engineering cost and \$25,000.00 was spent for the benefit of Floyd Road. He explained that leaves \$1.75 million to be transferred into our account for the project.
 - Motion to approve made by Lance Hudson
 - $\circ \ \ 2^{\text{nd}} \ \text{was made by Terry Williams}$
 - All council members voted in favor

- F. Consider, discuss and act upon strategies for raising revenues for roads.
 - Ben White stated some strategies were discussed earlier in the year that will be implemented in the next budget. He explained that TIRZ is doing improvements on interface streets. He said in the upcoming budget cycle he is going to ask TIRZ to increase police and fire funds for areas in the TIRZ. He indicated that in the upcoming year he would use the increase in sales tax, if any, and take 20% of the top and place it in to street department. If there is an increase in ad valorem, 20% off the top would go into the street department. He explained that we also applied for a TxCDBG grant to repair roads and we are waiting to see if we receive the grant. HE said we could move money out of 4A and 4B to the general fund. Each of those entities gets a half of a percent and the city gets 1% of the sales tax. So it is 2% max that the State of Texas says we can levy in our area. He said before we had a 4A or 4B their 1% came in to the city.
 - Alan Lathrom stated that would require an elections and a change in the FEDC and FCDC.
 - Ben White said another idea is to establish a transportation user fund as part of the monthly utility bill. He explained the city can also do a pro-rata share method that is paid by landowners that are affected or live on the street.
 - Alan Lathrom stated 1/3 would be paid by one side of the street, 1/3 paid by the other side of the street and 1/3 paid by the city out of the general fund.
 - Ben White stated we could decrease the TIRZ area. He said that if you
 decrease the size of the TIRZ that revenue would then come into the city.
 He explained the draw back to that would be the city would not receive the
 incremental portion from Collin County.
 - Alan Lathrom stated the money that is collected from the TIRZ district is the incremental increase in the valuation of the property and can only be expended in the TIRZ area or directly benefit the TIRZ area.
 - Ben White stated we could have an election to expand selling liquor and charge a tax.
 - Mayor Wiebold stated he feels we need a workshop to go over the information.
 - Ben White explained there are bonds we can do as well, but it would just put the city further in debt.
 - Mayor Wiebold asked if there was a strategic plan in place for the streets and the order they needed to be replaced.
 - Ben White stated he based the need on complaints and observation of the streets.

Council decided to hold a workshop in the future regarding this item.

VII. EXECUTIVE SESSION

 Mayor Wiebold stated the Council would go into executive session at 8:07 p.m. to discuss the following:

DISCUSSION OF MATTERS PERMITTED BY TEXAS GOVERNMENT CODE CHAPTER 551 AS FOLLOWS:

- A. SECTION 551.074, DELIBERATION REGARDING PERSONNEL MATTERS AS FOLLOWS:
 - 1. Discussion regarding the job performance and compensation/benefits package of the City Manager.
 - 2. Discussion regarding the job performance and compensation/benefits package of the Main Street Manager.

VIII. RECONVENE FROM EXECUTIVE SESSION

 Mayor Wiebold stated the Council would reconvene from executive session at 8:43 p.m.

IX. <u>DISCUSS/CONSIDER/ACT ON MATTERS DISCUSSED IN EXECUTIVE SESSION</u>

- A. Any matters related to and arising out of the discussion of the job performance and compensation/benefits package of the City Manager.
 - No action was taken on this item.
- B. Any matters related to and arising out of the discussion of the job performance and compensation/benefits package of the Main Street Manager.
 - Motion to authorize action as discussed in executive session made by Craig Overstreet
 - o 2nd was made by Terry Williams
 - o All council members voted in favor

X. REQUESTS TO BE PLACED ON FUTURE AGENDAS

Terry Williams wanted the general status of code enforcement.

XI. <u>ADJOURNMENT</u>

Meeting was adjourned at 8:45 p.m.

	APPROVE:	
	Bryon Wiebold, Mayor	
ATTEST:		
Sandra Green, TRMC City Secretary		

Agenda Section	Consent Agenda	
Section Number	IV.D	
Subject	City Financial Report	
То	Mayor and Council Members	
From	Ben White, City Manager	
Date	May 25, 2021	
Attachment(s)	City Financial Report	
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/city_council_meetings.php	
Consideration and Discussion	City Council discussion as required.	
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to another agenda. No motion, no action 	

City of Farmersville

April 2021

Financial Budget Report

MEMO

To:

Benjamin White, City Manager

From:

Daphne Hamlin, City Accountant

Date:

May 20th, 2021

Subject: April 2021 Budget Report

Financial Reporting is available for review on the City website. www.farmersvilletx.com. Press OpenGov button; > Press Stories button at the top under City logo; Press City of Farmersville April 2021 Financial Report.

General Fund and Enterprise Fund Budget Summary with (2) year comparison:

	2020-2021 Budget	Revenues vs. Expenses	2020-2021 to Date	2019-2020 Actual	2018-2019 Actual
General Fund Revenue	4,164,042	Revenue to Date	2,842,273	2,376,972	2,406,377
General Fund Expense	4,164,042	Expenses to Date	2,362,181	2,009,896	2,137,985
Water Fund Revenue	1,830,906	Revenue to Date	1,088,934	835,289	767,534
Water Fund Impact Fee Revenue	84,310	Revenue to Date	94,586	16,678	107,076
Water Fund Expense	1,915,216	Expenses to Date	918,551	1,117,356	926,083
Wastewater Fund Revenue	1,397,304	Revenue to Date	774,140	664,215	574,913
Wastewater Fund Impact Fee Revenue	120,336	Revenue to Date	311,273	30,437	287,014
Wastewater Fund Expense	1,517,640	Expenses to Date	671,033	768,094	573,454
Electric Fund Revenue	4,154,363	Revenue to Date	2,111,588	1,991,934	1,932,740
Electric Fund Expense	4,154,363	Expenses to Date	2,196,020	2,475,338	2,138,231
Refuse Fund Revenue	510,058	Revenue to Date	300,562	294,283	273,673
Refuse Fund Expense	510,058	Expenses to Date	263,817	260,010	248,055

Cash Summary

The cash summary and revenue vs. expenses for the General Fund and Enterprise Funds are attached.

SUMMARY OF CASH BALANCES APRIL 2021

ACCOUNT: FNB (0815)		rest Earned	-	Restricted		Assigned		Account Balance
General Fund	Cle	aring Acco	unt	\$			Mega	
Permit Fund					\$	(730,796.05		
Refuse Fund					\$	(45,793.40	-	
Water Fund					\$	22,985.90		
					\$	528,671.25		
Wastewater Fund					\$	744,701.40		
Electric Fund					\$	(586,472.32)	
Cares Act Funding			4					
CC Child Safety			4					
2012 Bond			\$					
Waterwaste Bond Fund			Ş					
Law Enf Training			\$	1,874.31				
Disbursement Fund			\$	2,143.33				
Library Donation Fund			\$	2,589.40				
Court Tech/Sec			\$	23,365.95				
Civic Ctr/Library Repair			\$	(26,498.35)			
JW Spain Grant			\$					
Rike St. Grant			\$)			
Radio Note			\$					
Chapparal Grant/Safe Route To School/Sewer/Sidewall	<		\$					
CC Bond Farmersville Parkway			\$	130,333.11				
2019 Farmersville Parkway			S	(9,829.45				
Equipment Replacement			S	5,322.29				
nterest Earned	\$	11.13	·	,				
OTAL:	\$	11.13	\$	144,182.22	\$	(66,703.22)	ć	77,479.0
				,		(00)/03/22/	*	77,475.0
	Debt :	Service Acco	unt	S	10	- 1970 1-7	J. H	and the
County Tax Deposit (cbtx 0807)(Debt Service)	\$	27.58	\$	226,956.53				
Pebt Service Reserve (Texpool 0014) (2 months rsv)	\$	5.35	\$					
OTAL:	\$	32.93	\$	706,506.02			\$	706,506.0
Appropri	ated Su	rplus Investr	nei	nt Accounts				
ustomer meter deposits (Texpool 0008)	\$	1.25	\$	113,982.56				
Vater Dev. Board (Texstar 1110)	\$	5.31	\$	515,317.00				
019 C/O Street (Texstar 0190)	\$	3.55	\$	35,177.12				
stcon Escrow(Texstar 0300)	\$	1.13	\$	125,147.35				
ummit Property Sewer Escrow (cbtx 231)	\$	0.27	\$	16,710.31				
012 G/O Bond, streets, water, wastewater (Texstar 01	\$	0.85	\$	59,726.34				
OTAL:	\$	12.36	\$	866,060.68	\$	2	\$	866,060.68
Unassign	ed Sur	olus Investm			11113			Bank Till by
en Fund Acct. (Texpool 0004)(Reso. 90 Day Reserve)	\$	23.92	\$	2,265,519.10				
take thanks I to	\$	0.80	\$	79,967.75				
/ater/WW Fund (Texpool 0003)(Operating 90 day)		3.67	\$	332,027.07				
/ater/WW Fund (Texpool 0003)(Operating 90 day) /ater/WW Fund (Texpool 00017)(Capital)	\$			50 000 00				
/ater/WW Fund (Texpool 0003)(Operating 90 day) /ater/WW Fund (Texpool 00017)(Capital) ec. Fund (Texpool 0005) (Operating)	\$ \$	0.48	\$	50,000.00				
/ater/WW Fund (Texpool 0003)(Operating 90 day) /ater/WW Fund (Texpool 00017)(Capital) ec. Fund (Texpool 0005) (Operating) ec. Fund (Texpool 0016)(Capital)	\$ \$ \$	0.48 3.78	•	339,325.98				
/ater/WW Fund (Texpool 0003)(Operating 90 day) /ater/WW Fund (Texpool 00017)(Capital) ec. Fund (Texpool 0005) (Operating) ec. Fund (Texpool 0016)(Capital) ec. Surcharge (Texpool 0015)	\$ \$ \$ \$		\$					
Vater/WW Fund (Texpool 0003)(Operating 90 day) Vater/WW Fund (Texpool 00017)(Capital) ec. Fund (Texpool 0005) (Operating) ec. Fund (Texpool 0016)(Capital) ec. Surcharge (Texpool 0015) oney Market Acct. (cbtx 092)	\$ \$ \$ \$	3.78	\$	339,325.98	\$	74,204.49		
/ater/WW Fund (Texpool 0003)(Operating 90 day) /ater/WW Fund (Texpool 00017)(Capital) ec. Fund (Texpool 0005) (Operating) ec. Fund (Texpool 0016)(Capital)	\$ \$ \$ \$	3.78	\$	339,325.98	\$ \$	74,204.49 74,204.49	\$	3,269,141.9

lanaged Accounts Nons	pendable	alpha.	The same of the sa		
\$					
\$	-	Ś		Ś	
\$ 4,	911,686.37	\$	7,501,27	\$	4,919,187.64
	\$ \$	lanaged Accounts Nonspendable \$ - \$ - \$ 4,911,686.37	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$

SUMMARY OF CASH BALANCES APRIL 2021

FEDC 4A	Board Inv	estment &	Ch	ecking Account	to Fy	1000	A PROPERTY OF THE PARTY OF THE
FEDC 4A Checking Account(Independent Bank 7909)	\$	25.23		The second secon			
FEDC 4A Checking Account(Independent Bank 452)	\$	891.69	\$	1,809,041.34			
FEDC 4A Investment Account (Texpool 0001)	\$	0.78	\$	72,413.00			
TOTAL:	\$	917.70	\$	1,991,998.54 \$		\$	1,991,998.54

FCDC 4	Board Inv	estment & C	hecl	king Account	OL MINE	DOM:	-	Salah Marin Salah Sa
FCDC 4B Checking Account (Independent Bank 9724)	\$	7.93	\$	200,135.44				
FCDC 4B Investment Account (Texpool 0001)	\$	6.00	\$	546,837.96				
TOTAL:	\$	13.93	\$	746,973.40	\$	-	\$	746,973.40

CV.	TI	RZ Account	-			
County Tax Deposits (cbtx 01276)	\$	1.60	\$	64,787.20		
TIRZ Texpool Account (xxx019)	\$	10.13	\$	912,622.04		
TOTAL:	\$	11.73	\$	977,409.24	\$	\$ 977,409.24

Note: Salmon color used to indicate an item dedicated to a specific project or need

Note: Standard & Poor's Rating Service assigned A+/long-term stable rating to Farmersville, Texas, 11-2018

I hereby certify that the City of Farmersville's Investment Portfolio is in compliance with the City's investment strategy as expressed in the City's Investment Policy (Resolution 99-17, and with relevant provisions of the law.

The Public Funds Investment Act (Sec.2256.008) requires the City's Investment Officer to obtain 10 hrs. of continuing education each period from a source approved by the governing body. Listed below are courses Daphne Hamlin completed to satisfy that requirement:

10-2019 NCTCOG - Public Funds Inv Act.

Daphne Hamlin

Daphne Hamlin, City Investment Officer

5-19-2021 05:22 PM

100-GENERAL FUND FINANCIAL SUMMARY

CITY OF FARMERSVILLE REVENUE & EXPENSE REPORT (UNAUDITED) AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT	YEAR TO DATE ACTUAL	TOTAL	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OO-REVENUE	164,04	97,139.4	842,273	00.00	1,321,768.21	68.26
TOTAL REVENUES	4,164,042	297,139.43	2,842,273.79	00.00	1,321,768.21	68.26
EXPENDITURE SUMMARY						
OO-TRANSFER OUT CAPITAL EXPENDITURES TRANSFERS TOTAL OO-TRANSFER OUT	0 0 0	00.0	0.00	0.00	00.0	00.0
PERSONNEL SERVICES CONTRACTS & PROF. SVCS MAINTENANCE PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TOTAL 11-MAYOR & CITY COUNCIL	2,040 1,000 500 13,760 17,300	170.00 0.00 0.00 0.00 0.00	1,190.00 0.00 72.00 8,905.63 10,167.63	00.0	850.00 1,000.00 428.00 4,854.37 7,132.37	
12-ADMINISTRATION PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. MATL./TOOLS/EQUP MAINTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TRANSFERS TOTAL 12-ADMINISTRATION	515,934 286,182 0 134,844 22,750 26,000 49,700 1,035,410	33,059.55 26,835.05 0.00 6,857.98 1,906.71 1,570.06 3,496.62 0.00	250,591.07 164,604.66 0.00 75,020.96 14,178.25 5,536.66 19,968.04 0.00 529,899.64 (0.00 0.00 0.00 0.00 0.00 0.00 0.01	265,342.93 121,577.34 0.00 59,823.04 8,571.75 20,463.34 29,731.96 0.01	48.57 57.52 0.00 55.64 62.32 21.29 40.18 0.00
13-DEVELOPMENT SERVICES PERSONNEL SERVICES CONTRACTS & PROF. SVCS MAINTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TOTAL 13-DEVELOPMENT SERVICES	0000000			00.00	00.00	00.00
14-MUNICIPAL COURT PERSONNEL SERVICES CONTRACTS & PROF. SUCS MAINTENANCE UTILITIES	158,380 26,400 19,482 1,740	11,768.26 1,812.50 1,146.82	92,128.69 11,587.50 10,226.36 895.90	0.00 0.00 1,900.97	66,251.31 14,812.50 7,354.67 844.10	58.17 43.89 62.25 51.49

100-GENERAL FUND FINANCIAL SUMMARY

2

8 OF YEAR COMPLETED: 58.33

CITY OF FRAMERSVILLE REVENUE & EXPENSE REPORT (UNAUDITED) AS OF: APRIL 30TH, 2021

% YTD BUDGET	33.35	57.06 0.00 62.10	11.37 58.35 37.46 0.00	0.0	53.10 67.23 0.00 58.46 48.20 41.35 66.79 101.25	55.78 44.90 0.00 43.89 39.32 32.03 102.14 0.00 53.59	00.0
BUDGET	4,998.77 2,255.89 1,750.00	44,473.60 200.00 10,592.21 4,984.51	3,235.16 2,720.31 9,381.43 0.00 75,587.22	4,641.00 273.01 4,914.01	454,828.58 28,753.93 1,000.00 44,389.05 21,499.00 41,699.19 10,759.19 1,314.05) 0.00	104,276.78 39,980.00 500.00 21,127.03 1,602.01 17,806.96 5,500.00 2,500.00	0.00
TOTAL ENCUMBERED	0.00		00.00	00.00	4,738.62	88.52 0.00 0.00 0.00 0.00 0.00	0.00
YEAR TO DATE ACTUAL	2,501.23 7,154.11 0.00 124,493.79	59,093,40 0.00 17,352,79 6,015,49	3,811.69 5,618.57 0.00 92,306.78	0.00 14,626.99 14,626.99	515,015.42 58,980.07 0.00 57,737.33 20,001.00 29,400.81 21,620.07 106,097.05 808,851.75	131,530.22 32,580.00 0.00 16,439.45 1,037.99 8,393.04 26,148.57 0.00	0.00
CURRENT PERIOD	244.26 973.32 0.00 16,060.04	6,176.85 0.00 1,040.00 659.77	0.00 0.00 472.89 0.00 8,349.51	0.00 438.58 438.58	69,190.89 19,156.71 0.00 2,781.02) 3,016.28 8,889.18 1,379.31 619.32) 0.00	19,523,28 240,00 0,00 4,222,18 143,97 469,32 175,00 0,00	00.0
CURRENT BUDGET	7,500 9,410 1,750 224,662	103,567 200 27,945 11,000	3,650 6,532 15,000 0 167,894	4,641 14,900 19,541	969,844 87,734 1,000 106,865 41,500 71,100 32,372 104,783	235,807 72,560 500 37,650 2,640 25,000 25,000 25,000 25,000	0
	SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TOTAL 14-MUNICIPAL COURT	15-LIBRARY PERSONNEL SERVICES CONTRACTS & PROF. SVCS MAINTENANCE UTILITIES	SOFFLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TRANSFERS TOTAL 15-LIBRARY	16-CIVIC/CENTER CONTRACTS & PROF. SVCS UTILITIES TOTAL 16-CIVIC/CENTER	PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. MATL./TOOLS/EQUP MAINTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TRANSFERS TOTAL 21-POLICE DEPT.	22-FIRE DEPT. PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. NATL./TOOLS/EQUP MAINTENANCE UTILITIES SUPPLIES FERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TRANSFERS TOTAL 22-FIRE DEPT.	31-STREET CAPITAL EXPENDITURES TOTAL 31-STREET

5-19-2021 05:22 PM

100-GENERAL FUND FINANCIAL SUMMARY

CITY OF FARMERSVILLE REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

(2)

, E	8	27777777777777777777777777777777777777	m w a a a u o a lw	88 8 8000 88 8
% YTD BUDGET	125.98 140.77 46.07 48.17 27.10 758.95 5.44 0.00	84.71 31.77 163.76 160.47 59.50 157.80 0.00 0.00	43.73 46.15 44.19 47.20 28.79 17.55 0.00 39.05	
BUDGET	23,097.83) 3,587.87) 87,262.22 1,813.98 9,367.98 3,294.74) 1,418.46	3, 987 6, 033 6, 033 6, 033 9, 213 300 300 8, 958	33,859.75 27,866.28 11,161.74 8,712.47 53,408.31 3,710.07 500.00 0.00	95,120.74 49 0.00 0 95,120.74 43
TOTAL ENCUMBERED	1,694.26 0.00 0.00 0.00 0.00 0.00 0.00	000000000		0.00 0.00 0.00 0.00
YEAR TO DATE ACTUAL	112,001.83 12,387.87 72,854.52 1,686.02 3,482.02 3,794.74 8,154 0.00	477. 4466. 692. 789. 0.	26,313,25 23,883,72 8,838,26 7,787,53 21,591,69 0.00 89,204,38	92,820.26 0.00 92,820.26 2,820.26
CURRENT	13,955.71 35.00 7,394.82 226.68 449.31 613.21 0.00 0.00	10,576.88 1,920.00 173.13 3,312.39 1,324.46 0.00 0.00 0.00 17,306.86	1,557.49 7,192.00 1,019.53 0.00 3,277.76 0.00 0.00	4,282,38
CURRENT BUDGET	88,904 8,800 161,811 3,500 12,850 1,500 1,500 277,865	91,465 23,500 41,336 6,500 22,750 300 300 186,351	60,173 51,750 20,000 16,500 75,000 4,500 500 0	187,941 0 187,941 4,164,042
	34-SIREET SYSTEM PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. MATL./TOOLS/EQUP MAINTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TOTAL 34-STREET SYSTEM	60-PUBLIC WORKS BLDG PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. WATL./TOOLS/EQUP MAINTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TRANSFERS TOTAL 60-PUBLIC WORKS BLDG	39-PARKS PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. MATL./TOOLS/EQUP MALNTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TOTAL 39-PARKS	71-DEBT SERVICE DEBT SERVICE TRANSFERS TOTAL 71-DEBT SERVICE TOTAL EXPENDITURES REVENUE OVER // INDER) EXPENDITURES

100-GENERAL FUND

OF FARMERSVILLE CILY

PAGE:

REVENUE & EXPENSE REPORT (UNAUDITED) AS OF: APRIL 30TH, 2021

8 YTD BUDGET 71.08 0.00 0.00 56.30 58.33 131.85 23.72 61.60 0.00 174.12 178.75 135.56 22.50 48.60 70.00 60.73 0.00 0.00 100.00 6.47 00.0 90.27 62.73 50.00 19.38 0.00 00.00 00.0 00.0 58.33 66.27 99.25 % OF YEAR COMPLETED: 0.00 0.00 74,724,34) 157.50) 2,293.52) 2,288.45 7,296.55 82,970.93 0.00 11,554.59 0.00 0.00 17,779.20) 00.00 00.00 23,968.00) 15,221.65 3,210.67 24,300.00 1,200.00 0.00 0.00 5,804.82 23,257.66 400.00 195.65) 00.00 00.00 0.00 0.46 1,000.00 00.00 49,950.00) 1,125.00) 00.0 2,057.43 77,094.21 859,98 150.00 12,213.00 6,241.82 BUDGET BALANCE ENCUMBERED TOTAL 970.49 00.0 28,392.41 0.00 0.00 20,433.35 29,789.33 34,020.00 102,592.54 113,272.02 00.0 0.00 0.00 1,311,620.07 195,65 11,703.45 00.0 0.00 00.0 00.0 00.0 00.0 00.0 49,950.00 0.00 00.0 338,146.34 4,042.57 9,493,52 711,55 175,541.34 67,779.20 45.00 72,905.79 18,887.00 1,395.18 4,698.34 1,125.00 4,499.23 23,968.00 YEAR TO DATE ACTUAL 0.00 2,918.75 0.00 0.00 00.0 00.0 4,860.00 0.00 0.00 2,360.43 1,027.69 77.85 17,341,64 14,091.25 90.00 39,475.21 PERIOD CURRENT 35,655 33,000 58,320 7,200 3,000 150,000 114,132 1,200 15,000 1,000 100,817 102,593 7,200 6,100 200 50,000 500 39,947 600,621 31,100 1,394,591 CURRENT BUDGET FRANCHISE FEES - GARBAGE ELEC. FUND FRANCHISE FEE FARMERSVILLE LIGHTS DONA FVILLE LIGHT CARRIAGE RI TEXAS FOREST SERVICE GRA ALCOHOL BEVERAGE PERMIT MICRO CHIP PROGRAM SENIOR CENTER DONATIONS 100.00.5734.000 FRANCHISE FEES - TELE. 100.00.5735.000 FRANCHISE FEES - CABLE FRANCHISE FEES - OTHER GAMING MACHINE LICENSE PLANNING & ZONING FEES FEDC IMPROVEMENT FUND PERMITS & INSPECTIONS FEDC 4A STAFF SUPPORT RENT E. TX. MED CIR. PUBLIC WORKS REVENUE FRANCHISE FEES - GAS .00.00.5713.000 DEL. TAX, PEN. & INT. COUNTY LIBRARY FUND HOTEL OCCUPANCY TAX PARK DEDICATION FEE CC CONV FEE UTILITY 00-REVENUE 100.00.5711.000 AD VALOREM TAX 100.00.5712.000 CC CONV FEE COURT ONION SHED RENTAL ATHLECTIC COMPLEX FEES (ANIMAL REG) 100.00.5735.000 FRANCHISE FEES - 100.00.5736.000 FRANCHISE FEES - 100.00.5740.000 ANNEXATION FEE 100.00.5741.000 PERMITS & INSPECTION OF 5741.001 ALCOHOL BEVERAGE 100.00.5742.000 PLANNING & ZONING CARES ACT REFUND INTEREST EARNED S W BELL LEASE BRICK CAMPAIGN CNTY FIRE RUNS GRANT PROCEEDS T-MOBLIE LEASE OTHER REVENUE BEVERAGE TAX OTHER INCOME PENALTIES DONATIONS SALES TAX SKYBEAM TIRZ 100.00.5746.000 O 100.00.5747.000 C 100.00.5748.000 M 100.00.5752.000 S 100.00.5723.000 H 100.00.5730.000 F 100.00.5731.000 E 100.00.5765.000 F 100.00.5766.000 F 100.00.5767.000 C 100.00.5775.000 I 100.00.5777.000 B 100.00.5778.000 B 100.00.5743.000 100.00.5714.000 100.00.5715.000 .00.00.5721.000 .00.00.5722.000 100.00.5732.000 100.00.5733.000 100.00.5745.000 100.00.5753.000 100.00.5758.000 100.00.5759.000 100.00.5762.000 100.00.5769.000 100.69.50.001 100.00.5769.002 100.00.5769.003 100.00.5772.000 100.00.5763.000 100.00.5768,000 100.00.5771.000 REVENUES

100,00,5791,000 4B SUPPORT REVENUE

100-GENERAL FUND

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

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REVENUES	CURRENT BUDGET	CURRENT	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET	% YTD BUDGET
100.00.5792.000 ADM.SUPPORT CHARGES	20,710	1,725.82	12,080.74	0.00	8,629.26	58
100.00.5793.000 RENT RECEIVED	3,600	300,00	2,100.00	00.00	1,500.00	5B B B
100.00.5794 000 CIVIC RENT	5,500	150,00	450.00	00.00	5,050,00	00 1
100.00.5795.000 4B SALARY	85,000	00 * 0	30,608.69	00.00	54,391,31	36.01
100.00.5799.000 CAPITAL LEASE REFUNDING	0	00.00	00.00	00.00	00.00	00.00
100.00.5899.000 SALE OF EQUIPMENT	0	00.00	00.00	00-00	00.00	00.00
100.00.5939.000 FORESTRY SVC GRANT	0	00.0	00.00	00.00	00.00	00.00
100.00.5940.000 INSURANCE CLAIM REFUND	0	00.00	00.00	00.00	00.00	00-0
100.00.5991.000 TRANSFERS IN-OTHER FUNDS	1,464,286	118,690,49	830,833.43	00.00	633,452,57	56.74
100.00.5992:000 SALE OF FIXED ASSESTS	115,572	00.00	18,272.12	00.00	97,299.88	15.81
100.00.5994.000 LEASE PURCHASE PROCEEDS	0	00 0	0.00	00.00	00.00	00.00
100.00.5995_000 TRANSFERS-RESERVE	0	00.00	00.00	00.00	00.00	00.00
100.00.5998.000 TRANS.IN- GEN. FND. SURPLU	0	00.00	00.00	00.00	00.00	00.00
100.00.5999.000 TRANS.IN-PARK IMP.SURPLU	0	00.00	0.00	00.00	00.0	00.00
100.00.5999.001 TIRZ TRANSFER OUT (360,205)	00.00	(495,561.24)	00.00	135,356.24	137.58
TOTAL 00~REVENUE	4,164,042	297,139.43	2,842,273.79	00.0	1,321,768.21	68.26
TOTAL REVENUE	4,164,042	297,139.43	2,842,273.79	00.00	1,321,768.21	68.26

700-WATER FUND FINANCIAL SUMMARY

				% %	OF YEAR COMPLETED:	58,33
	CURRENT BUDGET	CURRENT	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET	% YTD BUDGET
REVENUE SUMMARY						
00-REVENUE	1,915,216	147,947.27	1,183,520.60	0.00	731,695.40	61.80
TOTAL REVENUES	1,915,216	147,947.27	1,183,520.60	00.0		61.80
EXPENDITURE SUMMARY						
00-TRANSFER OUT TRANSFERS TOTAL 00-TRANSFER OUT	00	00.00	0.00	0.00	0.00	00.00
12-ADMINISTRATION PERSONNEL SERVICES CONTRACTS & PROF. SVCS MAINTENANCE UTILITIES	140,572 500 35,333	8,187.67 0.00 3,243.75	64,018.30 99.60 47,008.43	0000	76,553.70 400.40 11,675.43}	45,54 19,92 133,04
SUPPLIES PERSONNEL RELATED ITEMS TOTAL 12-ADMINISTRATION	3,000 18,000 203,155	2,237.84 14,242.82	2,503.96 1,348.86 12,434.87 127,414.02	000000000000000000000000000000000000000	3,246.04 1,651.14 5,565.13 75,740.98	43.55 44.96 69.08 62.72
52-STORM WATER SYSTEM PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. WATL./TOOLS/EQUP UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TOTAL 52-STORM WATER SYSTEM	0000000				00.00	
35-WATER DEPT. PERSONNEL SERVICES CONTRACTS & PROF. SVCS CONST. MATL./TOOLS/EQUP MAINTENANCE UTILITIES SUPPLIES PERSONNEL RELATED ITEMS CAPITAL EXPENDITURES TRANSFERS TOTAL 35-WATER DEPT.	257,116 120,405 282,170 5,500 32,750 847,596 22,150 121,874 1,712,061	18,074.07 1,787.69 4,511.38 283.03 2,764.65 70,633.11 0.00 10,156.17	155,741.12 53,900.55 51,246.32 5,741.10 21,213.60 424,387.01 7,814.29 7,814.29 7,814.29 7,814.29	1,456.10 6,992.24 0.00 0.00 0.00 0.00 0.00 0.00	101,374.88 65,048.35 223,931.44 241.10) 11,536.40 423,208.99 14,335.71 22,500.00 50,780.81	60.57 45.98 20.64 104.38 64.77 50.07 35.28 0.00 58.33
TOTAL EXPENDITURES REVENUE OVER/(UNDER) EXPENDITURES	1,915,216	122,452.92	918,551.20	8,448.34	988,216.46	48.40

700-WATER FUND

FARMERSVILLE CITY OF

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

0.00 78.55 61.96 78.55 60.57 72.69 9.84 9.84 0.00 0.00 BUDGET 61.80 YTD ٥/٥ 0.00 4,375.00 3,217.01 70,587.01 10,276.00) 760,444.78 0.00 2,887.00 1,803.28 27,542.69) 73,800.00) 731,695.40 00.0 731,695.40 BALANCE BUDGET 00.00 ENCOMBERED TOTAL 7,125.00 11,782.99 108,412.99 94,586.00 852,391.22 7,683.00 196.72 27,542.68 73,800.00 00.00 1,183,520.60 YEAR TO DATE ACTUAL 0.00 1,525.00 1,689.40 7,820.47 4,722.00 132,17.63 0.00 0.00 0.00 0.00 147,947.27 CURRENT PERIOD 11,500 15,000 179,000 84,310 10,570 2,000 1,612,836 1,915,216 1,915,216 CURRENT BUDGET 00-REVENUE 700.00.5714.000 CC CONV. FEE 700.00.5743.000 CONNECT FEE 700.00.5744.000 PENALTIES 700.00.5745.000 AGREEMENTS AND CONTRACTS 700.00.5746.000 IMPACT FEE
700.00.5746.000 CITY WATER SALES
700.00.5752.000 CHANGE IN UTILITY DEPOST
700.00.5753.000 WATER TAP FEES
700.00.5752.000 INTEREST EARNED 700.00.5800.000 CONTRIBUTED CAPITAL 700.00.5993.000 TRANSFER IN 700.00.5767.000 OTHER REVENUE 700.00.5769.000 OTHER REVENUE TOTAL 00-REVENUE TOTAL REVENUE REVENUES

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58.33

% OF YEAR COMPLETED:

FINANCIAL SUMMARY

705-WASTEWATER

OF FARMERSVILLE CITY

PAGE:

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

% YTD BUDGET 71.52 0.00 60.93 58.33 28.13 48.32 56.55 55.04 66.04 10.87 10.87 43.57 00.0 71.52 44.22 30.30 % OF YEAR COMPLETED: 284,854.00 9,959.70) 104,084.36 27,958.16 32,523.24 261,653.67 11,362.49 1,867.54 5,000.00 21,937.50 0.00 105,325.00 414,379.37) 432,226.89 432,226.89 846,606.26 BALANCE BUDGET -0.00 00.0 0.00 0.00 00.00 00.0 TOTAL ENCUMBERED 45,252.64 10,941.84 30,409.76 340,531.33 13,912.51 3,632.46 0.00 34,733.00 9,959.70 147,455.00 636,828.24 34,205.50 1,085,413.11 0.00 1,085,413.11 671,033.74 414,379.37 YEAR TO DATE ACTUAL 5,284.19 5,390.12 774.27 44,367.93 2,344.14 613.21 0.00 0.00 0.00 121,065.00 79,838.86 137,455.40 0.00 137,455.40 4,802.24 84,641.10 52,814.30 PERIOD CURRENT 56,143 62,933 602,185 25,275 5,500 5,000 149,337 252,780 1,517,640 1,517,640 0 1,517,640 CURRENT REVENUE OVER/ (UNDER) EXPENDITURES TOTAL 36-WASTEWATER SYSTEM TOTAL 12-ADMINISTRATION TOTAL 00-TRANSFER OUT PERSONNEL RELATED ITEMS CONST. MATL./TOOLS/EQUP 36-WASTEWATER SYSTEM
PERSONNEL SERVICES
CONTRACTS & PROF. SVCS CAPITAL EXPENDITURES PERSONNEL SERVICES EXPENDITURE SUMMARY TOTAL EXPENDITURES 12-ADMINISTRATION 00-TRANSFER OUT REVENUE SUMMARY TOTAL REVENUES DEBT SERVICE MAINTENANCE 00-REVENUE TRANSFERS TRANSFERS SUPPLIES

705-WASTEWATER

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

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PAGE:

% OF YEAR COMPLETED: 58.33

REVENUES	CURRENT BUDGET	CURRENT	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YID BUDGET
00-REVENUE 705.00.5741.000 SEWER SALES 705.00.5743.000 FEES 705.00.5744.000 PENALTIES 705.00.5745.000 AGREEMENTS AND CONTRACTS 705.00.5746.000 IMPACT FEE 705.00.5762.000 INTEREST EARNED 705.00.5762.000 CONTRIBUTED CAPITAL 705.00.5800.000 CONTRIBUTED CAPITAL 705.00.5995.000 TRANSFER IN RESERVES TOTAL 00-REVENUE	1,374,804 15,000 12,000 120,336 5,000 2,500 2,500 1,517,640	120,652.00 1,757.73 0.00 15,042.00 0.00 0.00 0.00 0.00 0.00	762,464.84 0.00 8,429.29 0.00 311,273.00 3,107.00 138.98 0.00 0.00 0.00		612,339.16 0.00 6,570.71 0.00 1,893.00) 1,893.00 2,361.02 0.00 0.00	55.46 0.00 56.20 0.00 258.67 62.14 5.56 0.00 0.00
TOTAL REVENUE	1,517,640	137,455.40	1,085,413.11	0.00	432,226.89	71.52

715-ELECTRIC FUND FINANCIAL SUMMARY

CITY OF FARMERSVILLE REVENUE & EXPENSE REPORT (UNAUDITED) AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

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4,154,363 4,154,363 4,154,363 4,154,363 77,005 MISTRATION S 77,005 A154,363 17,005 17,005 SSVCS SYCS SYCS SYCS 161,575 161,575
SFER OUT SINCS SAUCS SAUCS
SFER OUT 0 (S 77,005 MISTRATION 77,005 S 89,000 S 89,000 S 161,575 S 161,575
ANSFER OUT 0 (CES 77,005 MINISTRATION 77,005 CES 482,695 F. SVCS 89,000 OLS/EQUP 161,575
CES 77,005 MINISTRATION 77,005 CES 482,695 F. SVCS 89,000 OLS/EQUP 161,575
CES 482,695 F. SVCS 89,000 OLS/EQUP 161,575
TOTAL EXPENDITURES TOTAL

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715-ELECTRIC FUND

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL	BUDGET BALANCE	% YTD BUDGET
00-REVENUE						
715.00.5743.000 FEES	9,500	715,00	4.185.00	00 0	00 315 7	70
715.00.5744.000 PENALTIES	40,000	3,206.97	00.010.00	00.0	00.040,0	7 00 00 00 00 00 00 00 00 00 00 00 00 00
715.00.5745.000 AGREEMENTS AND CONTRACTS	C	00 0			20.100,61	07.70
715.00.5751.000 ELECTRICITY SALES	3.488.861	264.739.01	1 KRR 287 88	00,0	00.0	00.00
715.00.5752.000 CHANGE IN ELECTRIC DEPOS		70.00	000000000000000000000000000000000000000	000	71.8/UU,3/3.12	40.39
TIE OO EIEE OOO ONDONOD	0	00.0	00.0	00-0	00.0	00.0
713.00.3733.000 SURCHARGE	150,000	8,051.89	66,667.17	00.00	83, 332.83	44.44
/15.00.5/5/.000 PCA (POWER COST ADJ)	459,502	00.0	331,318.75	00.00	128,183,25	72.10
715.00.5762.000 INTEREST	6,500	5.72	216,89	00.00	6,283,11	3.34
715.00.5767.000 OTHER REVENUE	0	00.00	00.00	00.00	00.00	00.0
715.00.5770.000 SALES TAX REVENUE	0	00.00	00.00	00 0	00.00	00.00
715.00.5995.000 TRANSFER IN ELEC NOTE	0	00.0	00.00	00 0	00.00	00.0
715.00.5998.000 TRANSFER IN RESERVES	0	00.00	00.00	00.00	00.00	00.0
TOTAL 00-REVENUE	4,154,363	276,718.59	2,111,588.67	00.00	2,042,774.33	50.83
TOTAL REVENUE	4,154,363	276,718.59	2,111,588.67	00 0	2,042,774.33	50.83

720-REFUSE FUND FINANCIAL SUMMARY

CITY OF FARMERSVILLE REVENUE & EXPENSE REPORT (UNAUDITED) AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET	% YTD BUDGET
REVENUE SUMMARY						
00-REVENUE	510,058	42,067.95	300,562.28	00.00	209,495.72	58.93
TOTAL REVENUES	510,058	42,067.95	300,562.28	00.0	209, 495.72	58.93
EXPENDITURE SUMMARY						
32-REFUSE DEPT.						
PERSONNEL SERVICES	0	00.0	00.00	00.00	00.00	00.00
CONTRACTS & PROF. SVCS	397,232	37,686.27	198,002.86	00.0	199,229.14	49,85
CONST. MATL./TOOLS/EQUP	110,426	9,202.16	64,415.12	00 = 0	46,010.88	58.33
MALNIENANCE	0	00.00	00.00	00.0	00.00	00-0
OTILLITIES	2,400	200.00	1,400.00	00.0	1,000.00	58,33
PERSONNEL RELATED ITEMS	0	00.00	00.00	00.0	00.00	00.00
CAPITAL EXPENDITURES	0	00.00	00"0	00.0	00.00	00-0
TRANSFERS	0	00.0	00.00	00.0	00-0	00.00
TOTAL 32-REFUSE DEPT.	510,058	47,088.43	263,817.98	00.0	246,240.02	51.72
35-WATER DEPT.						
SUPPLIES	0	00.00	0.00	00.00	00.00	0.00
IOIAL 35-WATER DEFT.	0	00.0	00.00	00.0	00.0	00-0
TOTAL EXPENDITURES	510,058	47,088.43	263,817.98	00.00	246,240.02	51.72
REVENUE OVER/(UNDER) EXPENDITURES	0	5,020.48)	36,744.30	00.00	36,744.30)	00.00

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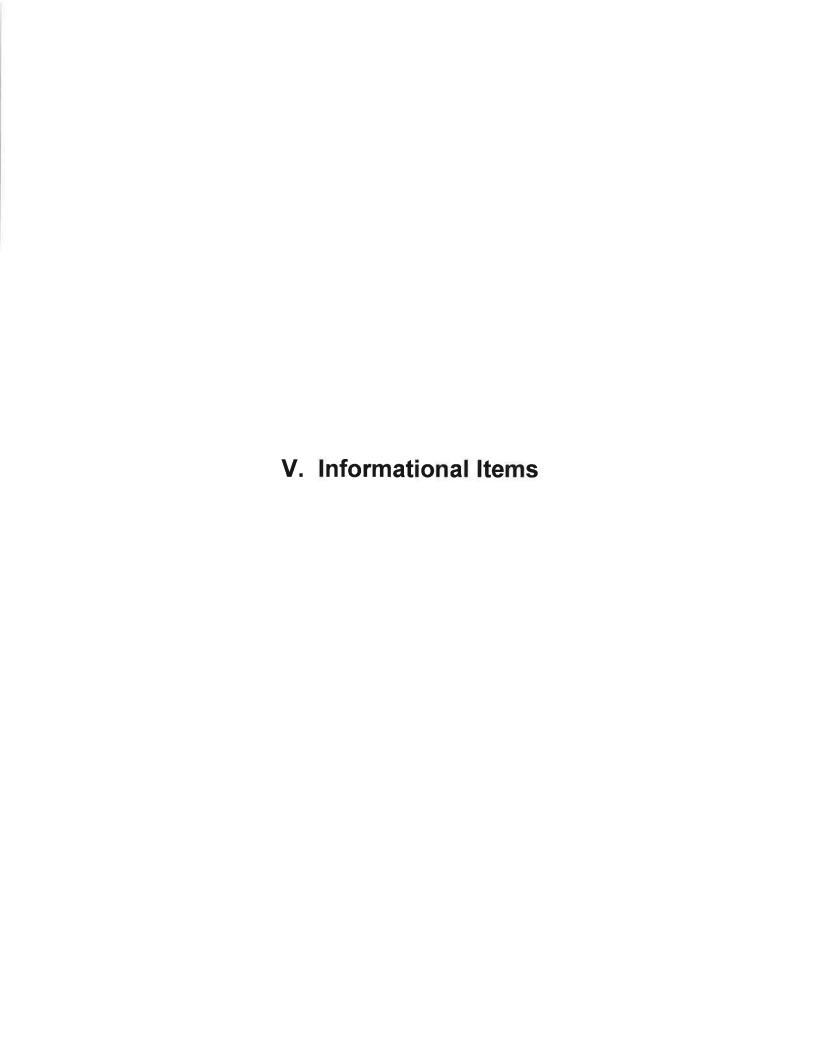
720-REFUSE FUND

CITY OF FARMERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

% OF YEAR COMPLETED: 58.33

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CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL	BUDGET	% YTD BUDGET
0	00:00	00.00	00.00	00.00	00
7,500	505.74	3,045.25	00.00	4 454 75	40.60
0	00.0	00 0	000		
234,297	18.818.26	139,950,68	000	08.90	100
182,691	15 104 03	707 777 70		20.010.01	
1101	10.4	O - 10th - 1th OH	00.0	11,940.50	07.33
79,436	7,025.42	48,573.65	00.00	30,862,35	61.15
6,134	614.50	4,247.00	00.0	1,887.00	69.24
0	00.00	00.00	00.00	00.0	0.00
0	00.00	00.00	00.00	00.00	00.00
0	00.00	00.00	00.00	00.00	00.00
0	00.00	00-0	00.00	00.0	00.00
0	00.00	00.00	00.00	00.00	00.00
510,058	42,067.95	300,562.28	00.0	209,495.72	58.93
510,058	42,067.95	300,562.28	00.00	209,495.72	58.93
	CURRENT BUDGET BUDGET 7,500 234,297 182,691 79,436 6,134 0 0 0 0 0 0 510,058	CG 000 000 000 000 000 000 000 000 000 0	CURRENT YEAR CURRENT D.00 0.00 0.00 18,818.26 0.00 15,104.03 36 7,025.42 37 7,025.42 0.00	CURRENT YEAR TO DATE TOTA PERIOD ACTUAL ENCUMBE 0 0.00 0.00 0.00 97 18,818.26 139,950.68 91 15,104.03 104,745.70 7,025.42 48,573.65 34 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0.00	CURRENT YEAR TO DATE TOTAL PERIOD 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0



Agenda Section	Informational Items
Section Number	V.A
Subject	City Amenities Board
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to another agenda. • No motion, no action

Agenda Section	Informational Items
Section Number	V.B
Subject	Farmersville Community Development Board (Type B)
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Financials Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/cit y_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote □ Approve □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to another agenda. • No motion, no action

Farmersville Community Development Corp 4B April 2021 Financial Report

Farmersville Community Development Corp 4B April 2021

Statement Balance 4-1-2021

\$180,874.81

Deposits:	\$-
Sales Tax:	\$19,737.70
Now Checking Int05%	\$7.93
Wire Fee	\$(10.00)
Checks 3024,3026,3029	\$(475.00)
Balance 5-02-2021	\$200,135.44

Outstanding Transactions

Check Sales Tax

Transfer to Texpool

CD Interest

Balance 5-10-2021	\$200,135.44

Farmersville Community Development Corporation Financial Statement For the Fiscal Year Ended September 30, 2021

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Amenda Castian	Information of the con-
Agenda Section	Informational Items
Section Number	V.C
Subject	FEDC Farmersville Economic Development Board (Type A)
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Minutes Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to another agenda. No motion, no action



CITY OF FARMERSVILLE FARMERSVILLE ECONOMIC DEVELOPMENT CORPORATION MINUTES March 18th, 2021, 6:30 P.M. COUNCIL CHAMBERS, CITY HALL 205 S. Main Street Farmersville, TX 75442

CALLTO ORDER

The Farmersville EDC met in regular session on March 18th, 2021 at 6:30 p.m. in the City Hall Council Chambers with the following board members present: Robbie Tedford, Matt Crowder, Jason Lane, Elise Bobitt and Randy Rice.

RECOGNITION OF CITIZENS AND VISITORS

Special guest recognized Daphne Hamlin City Accountant, Councilman Dwain Mathers.

CONSENT AGENDA:

CONSIDER, DISCUSS AND ACT UPON MEETING MINUTES FOR JANUARY 21st, 2021

Mr. Crowder motioned to approve meeting minutes as submitted for January 21, 2021, second by Mr. Rice, motion passed unanimously.

CONSIDER, DISCUSS AND ACT UPON FINANCIAL STATEMENTS FOR JANUARY 2021 AND FEBRUARY 2021 AND BUDGET AMENDMENTS.

Mr. Crowder asked about the line item Chamber Event is it for the banquet. Mr. Lane stated yes this is an event that we sponsor every year.

Mr. Tedford motioned to approve financial statements as submitted for January 2021 and February 2021, second by Ms. Bobitt, motion passed unanimously.

REGULAR AGENDA:

RECEIVE UPDATE ON FAÇADE GRANT

Ms. Hamlin gave brief update behind the façade grant application.

- Mr. Sawatsky a broker associate with Remax real estate opened an office in Farmersville downtown area. Largest broker in Hunt County. This will be my home office. June West with Remax will be here to assist. Application for the façade grant is our first goal so we can get to work as soon as possible. Just looking for any opinion and advice to make it Farmersville. Still do not have a great deal of information.
- Mr. Lane stated we recently update our façade grant and guidelines, EDC Board will need a copy of what you are doing to the façade. Of course cannot do anything on the inside.
- Mr. Crowder stated he visited with Remax Saturday. The façade grant it out there
 and give us a plan on what you want to do. Guidelines are clear on what can be
 done.
- Mr. Sawatsky stated he understands they will need to start on drawings.
- Mr. Crowder stated in the guidelines, it is understood that applicants may not have drawings but in façade grant, we have guidelines to work with.

CONSIDER, DISCUSS AND ACT UPON THOROUGHFARE PLAN UPDATE AND FUTURE LAND USE COST

- Mr. Lane stated that we do not have this in our current budget. Open up to the EDC board for guestions or comments.
- Ms. Bobitt said this is not budgeted.
- Mr. Lane asked the board if they knew about this additional cost. Mr. Lane stated one of his concerns that it is not budgeted.
- Ms. Bobitt stated that the cost seems to me it is extremely high need to push back and ask more questions.
- Mr. Crowder stated did not like the fact of an invoice not budgeted for in this budget.
- Mr. Tedford stated we paid for the study but this is the first I heard about it.
- Mr. Lane asked what the boards opinion on how to proceed with this is invoice. Mr. Lane stated we have partnered with the City, but this is not budgeted for and we already have a deficit budget. Asking the board on how to handle this but not averse to helping the City.
- Mr. Rice stated return to City with comments that this is an unbudgeted item and did not get approval before money was spent.
- Mr. Crowder like the thought having an explanation and feels like this should be a City expense.
- Mr. Bobitt feels same need more information. No action

CONSIDER, DISCUSS AND ACT UPON CERTIFICATE OF DEPOSIT RENEWAL

- Mr. Lane stated we received an automatic renewal notice.
- Mr. Tedford done a little research. The Certificate of Deposit we have is maturing. Currently a portion of the EDC money is in Texpool. Mr. Tedford reached out to Independent Bank and an opportunity of a higher rate of return is available for the EDC Board. Basically what we have is a Certificate of Deposit maturing on the 25th

this month. We also have (2) two other accounts active at Independent Bank. Mr. Tedford stated what the bank is willing to do is consolidate into one account and create an index fund that will pay us .5% on 500K to a million. We currently have (1) one million in Texpool that is earning .005%. My thought is to take the 250k Certificate of Deposit that is maturing plus existing accounts at Independent Bank and roll together and earn .5% Also consider moving Texpool money in the amount (1) one million to Independent Bank and earn .6%. Mr. Tedford stated rather keep the money local. High Yield index fund paying more right now.

- Mr. Rice asked if there are any draw backs.
- Mr. Tedford not that I can see. On a motion made by Mr. Tedford to consolidate the
 maturing Certificate of Deposit into our existing index fund at Independent Bank and
 change to high yield money market account move 300K from other Independent
 Bank account giving 800K paying.5% second by Mr. Rice all in favor. Motion
 passed.
- Mr. Lane asked if the EDC board is interested in making a motion to move one (1) million from Texpool? Mr. Tedford made a motion to move one (1) million from Texpool to Independent Bank to secure funds, second by Mr. Crowder all in favor.
- Mr. Lane thanked Mr. Tedford for all his hard work and being a good steward of the Cities funds.

CONSIDER, DISCUSS AND ACT UPON STETSON & STILETTO STANDOFF

- Mr. Tedford stated he needed a little more information that the sponsorship can be used for what we like it to be used for.
- Daphne will consult with Alan Lathrom. Board wants to make sure to receive the benefit of one of our students. Did a local student get our scholarship Ms. Bobitt asked? Daphne stated that the EDC Board sponsored the lights at the event for Stetson & Stiletto.
- Mr. Tedford stated EDC Board needs more research on how to designate funds.
- Mr. Lane said the direction we need to go is have Daphne check with Lisa at Collin College and the Attorney Alan Lathrom make sure we stay on the straight and arrow. Daphne will look into it and email the board

CONSDIER, DISCUSS AND ACT UPON ITEMS FOR PAYMENT

Tabled

CONSIDER, DISCUSS AND ACT UPON EDC ACTION PLAN

- Mr. Lane stated I know that Mr. Crowder has done some work and asked Mr. Crowder to recap.
- Mr. Crowder spoke with Kevin Shatley EDC Director for Dallas one of the resident experts on what EDC looks like. Mr. Crowder asked about Cities our size. Mr. Shatley personal opinion Farmersville is right in the path of growth and it can't be avoided. We are in a position to pick what type of businesses are coming.
- Austin EDC Director indicated the same thing City of Farmersville should have already have an EDC Director.

- Princeton is actively looking for an EDC Director.
- Alexis Jackson EDC Director for Celina. Celina has had an EDC Director since
 1997. Stated that the growth rate since 2000 for Celina is 428%, but what she stated
 you need someone who is active. Ms. Jackson stated you don't have a seat at the
 table. City of Farmersville makes it easy for other Cities to compete and win
 because we are not active. Two examples a company bought land outside of town.
 Planning and Zoning this week had a couple apartment complexes. A few different
 people stated not always a good idea to accept what goes before Planning and
 Zoning
- Dave Quinn a consultant who worked with Jim Dandy out of Frisco. They said we are behind. Need to develop a budget. Need someone who can build request and build relationships with EDC, City Council, College, and City Manager to tie all together. His thought would to bring someone in that has a passion for the City. Someone local with a salary around 70K plus benefits. Also, he could provide training for EDC Director. He also suggested in bringing an advisor under contract. Dave Quinn is also providing support to Melissa, Princeton, and Fairview.
- Center, Texas, Jim Gibson had 5052 citizens in 2019 close to the size of Farmersville. He is EDC Director plus a couple other things. What triggered them to hire an EDC Director? Was an Event that event Hanes field Shell they had people coming in because of oil and gas. Brought revenue into City. He has done some awesome things for the City. Plan for downtown City what does the sidewalks look like benches, design of the buildings etc... You have to be able to address the growth and population decide what you want to be. We have a comprehensive plan which has given us a leg up.
- Mr. Crowder stated he has not been able to find anyone that thinks we should not have an EDC Director. We are behind the curve. If we do not do something we will not get to choose what comes into our City. If we do not do this the right way we can be overrun by things we do not want and can't stop.
- Mr. Lane stated his homework assignment on this research was City of Frisco. When did they hire an EDC Director for the City of Frisco? Jim Dandy was hired in 1986 when the population was 10k. One of the first projects done was to secure the big mall. Generated a ton of revenue and used that to leverage other stuff they have done since then. What did they do in the meantime? They did marketing gimmicks. Mr. Dandy's opinion was that we need an EDC Director but you need to hire someone with a clear plan, scope, goals and objectives. You have to have that plan in place before you bring in somebody. Mr. Lane stated what his thought is if we need staffing we can hire for day to day operation. Mr. Dandy suggested maybe for now the City of Farmersville could use an Economic Specialist not an EDC Director. Mr. Lane state we have funds in the budget. But we also cannot get bogged down and do nothing. Let's get some of these folks Dave Quinn or Greg Last to give us a presentation on what we need to do and get things done. One thing they need to tell us if we need an EDC Director Fulltime tell us what we need to do. Get some training as a board as well.
- Ms. Bobitt stated as soon as we can we need to get this going. Reading the material
 for the bond for ISD a lot of people are moving here. Get some concept of timing, do
 we want a presenter come back to us in May or June.
- Ms. Bobitt stated we need to make sure that they are dedicated to this role.

- Mr. Lane asked how the EDC Board wants to proceed. Mike Barnes Group out of Waco, they can provide temporary personnel on the interim. Tip Strategies they have done work for McKinney, Melissa, Fairview, Garland along the toll way. Mr. Greg Last, Dave Quinn with Jim Dandy.
- Mr. Tedford said maybe we can send out what are we looking for. EDC board training set specific goals. I think as soon as we get information back pick one and get started. Biggest challenge we had we hired someone and told them to go do it and it just didn't work out. Feel more comfortable if we have a definition of what we want and the results we want from
- Mr. Crowder said we have a basic scope of work we want somebody to pressure test and see if we are right or are we wrong. Maybe we just need a Part timer.
- Mr. Rice stated send out a letter inquiry then build your RFQ off of results.
- Mr. Lane said I realize we are trying to get scope of work for an EDC Director. There is some stuff on the front end we need to pin down. We need to bring in commercial/industrial the exact makeup to bringing in sales tax revenue and good paying jobs. Think there is a little front end work of what the position is and what the strategic plan to develop economically in the City of Farmersville. Clear picture of what we are looking for and what we want the future to look like in business opportunities. Bring back Mr. Last to hash out what we need to do.
- Ms. Bobitt we have comprehensive plan and land use map is a piece of it what a
 development looks like.
- Mr. Lane stated in the strategic plan on what needs to be done and what is the staffing. You come up with goals and objectives.
- Ms. Bobitt stated what we are looking at is someone to help with a stragic plan.
- Mr. Tedford we need someone that can come to us and tell us how to get started.
- Mr. Lane in the interest of time we should consider going with Mr. Last to help us get there. See if he can come up for a plan for us. On a motion made by Mr. Tedford for Mr. Lane to contact Mr. Last to assist in consulting services immediately second by Mr. Crowder. All in favor

REQUESTS TO BE PLACED ON FUTURE AGENDAS

EDC action plan

Legal for Sponsorship

<u>ADJOURNMENT</u>

Mr. Lane adjourned the meeting at 8:15 p.m.

ATTEST:

Randy Rice, Secretary

APPROV

Jason L



CITY OF FARMERSVILLE FARMERSVILLE ECONOMIC DEVELOPMENT CORPORATION MINUTES April 22nd, 2021, 6:30 P.M. COUNCIL CHAMBERS, CITY HALL 205 S. Main Street Farmersville, TX 75442

CALLTO ORDER

The Farmersville EDC met in regular session on April 22nd, 2021 at 6:30 p.m. in the City Hall Council Chambers with the following board members present: Robbie Tedford, Matt Crowder, Jason Lane, Elise Bobitt and Randy Rice.

RECOGNITION OF CITIZENS AND VISITORS

Special guest recognized Daphne Hamlin City Accountant, Councilman Dwain Mathers and Greg Last EDP Best Practices, LLC.

PUBLIC COMMENT

No Comment

BUSINESS ITEMS FOR DISCUSSION AND POSSIBLE ACTION:

- Mr. Last with EDP Best Practices gave brief introduction of himself, stated he has reviewed our past meetings and feels confident he can help the EDC Board reach their goal whatever it may be. Very familiar with job descriptions etc. I began at Southlake when they were small, wore many different hats. But did see community grow. Hopefully I can help you with the transition of growth.
- Mr. Last gave a presentation on EDC best practices and all the options. Not necessarily what I'm recommending.
- Mr. Lane stated he knows growth is on the way it is coming sooner rather than later and we need to be ahead of the curve and be on the leading edge. But not hemorrhaging cash. We do not have sales tax revenue as high as we need to be for a full time position. At some point we are going to need to hire a full time EDC Director. I'm sure there are some intermediate steps this board need to do to get there. Mr. Lane stated we have spent several months hashing and rehashing what direction we should go trying to do the best job for the City. My opinion we can use some professional help to lead us in the right direction.
- Mr. Crowder stated he really appreciated the comment in the letter and stated he
 highlighted a comment that was good. "Best to be prepared and not winging it". Appreciate the several different options available and the preparation up front.
- Mr. Last stated he wanted to begin on the very last page of the presentation, "Benchmarking" some Cities". I'm familiar with all the folks in Greenville, Prosper, and Frisco great people very experienced. I keep a data base of people I talk to one thing I keep is population.

- Mr. Last stated he prepared a format of cities between 3,000 and 6,000 population. Farmersville 3,500 population give or take. Information dated 2019. Cities sorted by highest to lowest in population. Spreadsheet showing organizations revenues received, either 4A or 4B, staffing, etc. Very little data on this spreadsheet have not reached out to Cities. Mr. Last asked if this is something you are interested in seeing is the range of Cities you want to know about? Mr. Last stated one of the challenges is what kind of activity are you receiving.
- Mr. Last stated it's hard to point just on population. What kind of activity level are you having? If you are getting only a couple calls a week. A lot of commercial follow rooftops. Type A typically works on primarily jobs.
- Mr. Lane state board has not done a lot on retail mostly on planning and zone focused on commercial/industrial side. Mr. Lane stated EDC Board helped fund the City of Farmersville land use plan. We have highway 78 and highway 380 and the railroad. Mr. Lane commented on the population numbers given by Mr. Last. NCTCOG would be closer to 4,000 and the City has done some work and have delayed going to home rule. We are just teetering on the edge right now. Mr. Lane stated council decided to postpone on home rule.
- Ms. Bobitt stated maybe we are being too passive and maybe we need to be aggressive at pulling commercial interest in.
- Mr. Last stated that's what we are here to talk about.
- Mr. Last stated it does not do any good to do marketing if you do not have a place for them. Need a lot of coordination before marketing
- Mr. Crowder asked how can we start. A town our size is trying to make the right call. Since we are at a fast growth rate and it does plays a part. I have been here since 2013 downtown and it is full now. The events are packed. We have a lot of people coming to town that do not necessarily live here. Interesting about commercial we cannot go after the bigger places, because we do not have a place to put them. Where do you start?
- Mr. Last stated a lot has to do with infrastructure, real estate, compiling a story, initially merit in building up resources. Can see you doing a two prong approach. Still getting things done before you hire a person, job description, etc.
- Mr. Lane stated benchmarking for the cities may be a tad bit premature. I do not
 know enough about it to compare. But really interested in the double dipping issue.
 Stewardship of the tax payer dollars. But my concern is if we go for the goal line on
 the first play we may not have enough money. There are a whole lot of things to be
 done to make sure the EDC Director is successful.
- Mr. Last stated the EDC board might want to start on item 6 Pro Forma Budgets. No group is never going to be 4 pages line item. Take the master list put all items you think will be used. Secretary, Admin, someone to prepare the agendas, etc. Add a local banker or someone in real estate.
- Mr. Last stated the first step is to develop a budget. Pro forma budget run numbers to see if you have the money.
- Mr. Last stated going to have significant expenses running infrastructure. Line 6 I think this is your next step.
- Mr. Last stated our next step would be a job description. The one given. You will need a service agreement discussion between EDC and employee or mutual agreement between EDC and City.
- Mr. Last stated you will need a facilities agreement is hard to find a place to place someone (chair computer, etc.) something else down the road they will need a private office.
- Mr. Last stated in the Interviewing and hiring process. Need some advertisement.
 TEDC is the organization for EDC Director. It will be on this website.
- Mr. Last stated it takes several months to hire. You need someone experienced.

- Mr. Lane asked how we navigate the decision process on where we are now and were we need to be. How do we figure out status goal to end goal of a full time EDC and adm, furniture etc.
- Mr. Last recommend is to do the budget process. Pro Forma budget. I can prepare a Pro Forma budget with what you will exactly need.
- Mr. Tedford stated does not feel we need the Pro Forma budget now.
- Mr. Last stated he does what is called an action plan. Doing one now with Celina.
- Mr. Last stated this is the order of what I think things need to be done.
- Mr. Last suggest create an aerial of available spaces and handout to give to someone when they call. Is there a way to automate maps? How do you keep that current? Mr. Last stated you have a bunch of sights already. Needs to keep it updated.
- Mr. Last showing Jacksboro website regarding mapping. Need professional representation of properties available.
- Compile every broker that is contact. Provide brokers information.
- Start an excel listing of contacts. Access provides a great data base. Recommend keeping contacts together.
- Traffic count reports are great for retail. Nothing more important than traffic count for retail. Mr. Last stated he can give us traffic counts from TXDOT.
- Mr. Lane asked how often will this need to be done.
- Mr. Last said at least 2 years.
- Traffic count, real estate, housing, a workforce study. Website enhancement. Recommendation of content. Word plus is an open platform.
- Mr. Lane stated realistically need content.
- Community profile. Mr. Last showed Sangers community profile.
- Mr. Lane stated we are open for discussion on low hanging fruit as you call it. After you develop it initially we can pull the trigger and get things done but it will become stagnant like before. That is the biggest concern.
- Mr. Crowder the biggest thing we are afraid of is the money. But if you know what something is going to cost. Pro forma budget is needed at least you know what you are planning for. It would give you the cost and time frame. We need to figure out what we want to do and do it. We have to make a decision and move forward. I do not want to work on something that will become obsolete. Budget is a tangible item we can put our hands on. I would be comfortable starting here. Then what is the next step.
- Mr. Lane stated he agrees but have a questions about the training need
- Mr. Last stated most of the beginning items he can get done in a couple of months.
- Discussing training with Board
- Mr. Lane asked if the board was in approval of moving forward with Pro forma budget and training at same time.
- Board agreed to move forward with Pro forma budget and training

ADJOURNMENT

Mr. Lane adjourned the meeting at 8:10 p.m.

ATTEST:

APPROVE:

Grandy Rice, Secretary

Jason Lane, Chairman

Agenda Section	Informational Items
Section Number	V.D
Subject	Main Street Board
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to another agenda. No motion, no action

Agenda Section	Informational Items
Section Number	V.E
Subject	Parks & Recreation Board
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Minutes Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to another agenda. • No motion, no action



FARMERSVILLE PARKS AND RECREATION BOARD MINUTES FOR March 4, 2021

Present for the meeting: Miranda Martin, John Young, Beverly Mondy, Suzie Grusendorf, Misty Wiebold,. Kiel Cathey Absent was Charlotte Holloway. Also present: Paula Jackson as staff, Ben White City Manager.

PRELIMINARY MATTERS

Meeting was called to order by 5:00

APPROVAL OF MINUTES

- Motion made by Misty Wiebold to approve January 7, 2021 meeting minutes
- Motion seconded by Kiel Cathey
- Motion carried

REGULAR AGENDA

A. Presentation by Boy Scout Andy May

Andy May is working toward his Eagle Scout by designing and putting together the material list for benches for the Chaparral Trial camp spot. The will be 4 benches 2 of which will be near the fire pit. The Parks Board welcomed Andy and stated they are proud that he chose this for his project.

- Motion was made by Kiel Cathey to approve the project.
- Motion seconded by Beverly Mondy
- Motion Carried

B. Rambler Park

- Miranda started off the discussion about Ramble Park by asking the board to agree to putting off placing the ADA Swing and the other Swing already purchased and ask for an architect to draw the Park and an all Accessibility Park.
- John stated he agreed to a part but we have this ADA swing the other Swing set
 equipment we just voted on what type and who to put down the rubber. Can we
 not just go ahead and move forth with these plans and get the architect draw up
 for the rest of Ramble and the other parks at a later time. And again I'm not
 opposed to it but I am opposed to delaying a project further that we have already
 spent money for.
- Charlotte asked how long will it be before the City hired an architect.
- Miranda stated it be about a year.

Farmersville Parks and Recreation Meeting March 4th, 2021

- Beverly stated if we are going to bring in an architect then that person needs to look at all the Parks.
- John stated that was what I was getting at it would be great for an architect to come in and make the changes to the City's comp plan.
- Miranda stated she wanted to make sure that she is getting the this right.
 - 1. Move forward with ADA Swing and the other swing.
 - 2. Get an Architect to look at the other parks.
- Beverly stated that we should have started with the City Park which is the center of Town.
- John explained why the ADA Swing is being put in the Old City Park. We were
 looking at replacing the playground equipment that is there with new and putting
 the ADA Swing but City Park there is not enough area and it's just not level enough
 to place this type of equipment in.
- Misty would like the board to elaborate on what other component would be a part of a project like this.
- Miranda stated we would have the swings, ADA Merry-go-round, or the Teapot type, small play structure or medium play structure with advanced play. A Wall alone the backside of the playground where it covers from the backyards, then have the historical Society take it and do a memorial on how it looked then to now.
- Susie brought up the Multi Park- Baseball, Tennis and Volley Ball.
- Beverly stated a movie on the Park using the Multi Court.

C. Little League

Confirm the New Little League Contract and Financials.

D. Park Land Dedication Section of the Subdivision Ordinance

The Board discussed the Park Land Dedication fee of 5%, and what other Cities are doing. The Board wants to go into a closer look at what other Cities have in place and come back next meeting. What is needed is to change the Subdivision Ordinance to have a little more clarity to the Subdivisions coming in.

- Miranda stated she reviewed the Subdivision Ordinances for McKinney, Van Alstyne, Princeton and Anna.
 - 1. McKinney -1 acre per 50 unit Subdivision or the City Council comes up with equal value.
 - 2. Van Alstyne 5% of the land developed Council decides the Land or Money
 - 3. Anna Same as Farmersville
 - 4. Princeton 5% of Gross Land or 1500.00 per unit
- Misty stated there is a study done by Texas A&M of the Legality of curtain areas of a neighborhood.
- Miranda stated this is why we are going through this process to make sure we are legal.
- John stated that it's not the Boards place to write the ordinance, we only make a recommendation and if the Council would consider the change and then it is sent to the Attorney for them to make any changes directed by Council.

Farmersville Parks and Recreation Meeting March 4th, 2021

- Kiel stated 5% may not be enough. Maybe the way it should read is the developer will give us 5% and take the land and put a park on it.
- Miranda stated that she wants the Parks Board to pick where the park goes
- John stated let the HOA be responsible for the park
- Kiel stated he agrees look how long it has taken to get something placed at Rambler Kiel and John both feel that we are not ready to go to Council on a recommendation, it would be better if we have a workshop.

E. Consider, discuss and act upon having a booth at Farmers Market on May 1st to sell seedlings. And What types of seedlings to order.

What type of Trees: Red Bud, Red Maple and Red Dogwood

- Motion made by Susie
- Motion second made by Kiel
- Motion carried

F. Consider, discuss and act upon Music in the Park: June 5, July 3 and August 7

- Motion made by Kiel
- Motion second made by Charlotte
- Motion carried

G. Consider, discuss and act upon Movie in the Park

After dong some research we are not able to have a movie in the Park without having a license to do so. The equipment would have to be purchased and we do not have the f fund.

H. Consider, discuss and act upon having a Banner made for Opening Day of Rails to Trails April $\bf 24^{th}$.

- Motion made by Kiel
- Motion second made by Misty
- Motion carried

Comments and Concerns

NONE

DISCUSSION OF PLACING ITEMS ON FUTURE AGENDAS

Opening day of Rails to trails Banner
Music in the park Music and venders
Arbor Day and a booth at Farmers Market
Ramble Park site plan / drone shots
Work Shop on Park land decoration.

ADJOURNMENT

Motion to Adjourned at 5.48 Charlotte Holloway Motion Seconded by Kiel Cathey Motion carried

Farmersville Parks and Recreation Meeting March 4th, 2021

ATTEST:

Paula Jackson, Assistant to the City Manager

APPROVE:

Miranda Martin, CHAIR



FARMERSVILLE PARKS AND RECREATION BOARD MINUTES FOR April 8, 2021

Present for the meeting: Miranda Martin, Charlotte Holloway, Beverly Mondy, Misty Wiebold, Kiel Cathey Absent was Suzie Grusendorf and John Young. Also present: Paula Jackson as staff.

PRELIMINARY MATTERS

Meeting was called to order by 5:03

REGULAR AGENDA

- A. Rambler Park
 - Recap
- Miranda stated the she believes at the last meeting the board discussed moving the gazebo off of Rambler and putting a pavilion like what is at South Lake.
- Beverly ask about the architect.
- Miranda stated that there is no work from the City. They will be the ones to hire the
 architect
- Misty and Miranda stated that we were supposed to get the area marked and flagged where the Swings and Concrete are going so we have a better lay of the land
- B. Consider, discuss who will cover the booth at Farmers Market for Arbor Day to sell trees. Note Arbor Day is April 30th and Farmers Market will be May 1st.

 Paula spoke and stated she was not able to order the trees so they would get here in time. The time to order Seedling is around October from the Arbor Day Foundation.
- C. Consider, discuss and act upon having Music in the Park
 - Music Miranda stated that she has talk to so Bands:
 Blandelles, Big Joe Walker, Bois d' arc and Clay Potter
 Blandelles are interested only in June Motion Charlotte Second Misty Motion Carried
 Clay Potter is interested in August Motion Beverly Second Misty Motion Carried
 Bois d' arc interested in June or July
 Big Joe Walker July Motion Kiel Second Charlotte Motion Carried
 - 2. Vendors -
- Miranda stated that usually have 1 vendor like last year it was the IOOF and the fund went to moving the cemetery.

Farmersville Parks and Recreation Meeting April 8th, 2021

- Beverly stated why not put the fund in the Parks Budget we can sell Hot Dogs Chips and drink and the money can go into Parks.
- Miranda stated that we could do that.
- Beverly stated that she has a food handles license already.

The Board will need to go to City Council Recommendation to service as Vendors to the Music in the Park and the proceeds will go to being able to pay to our Bands in the future. Ask for these funds to delay the funds for next year like Rambler Park.

- Motion made by Misty Wiebold
- Motion Seconded by Charlotte Holloway
- Motion Carried

D. Consider, discuss and act upon what to the Banner should say for Open Day of Rails to Trails April 24th

- Miranda start off by saying that our Mayor wants to do an event. This will start at 9:am
 This is what will be done for the event:
- An Arch from Farmersville Lights will be place at the Trail Head
- Balloons will be placed on the Archway (Green, White, Brown and Gold)
- Maps of the Trail showing the new trail extension maps that the City has added to the 5
 we already have, then a map showing the entire Trial all the way to Boston, Texas
- Red Carpet at the archway
- Pop up tent
- Banners 3 x 15 1 down town, 1 4x5 at 78 and Farmersville and 2 4x5 at the trailhead.
 The Banner will have the Logo for Opening Day, City Logo and Nett Logo.
- Put the information in the New paper, put on the websites.
 - Motion made by Beverly Mondy
 - Motion Seconded by Charlotte Holloway
 - Motion Carried

E. Comments and Concerns

DISCUSSION ON PLACEING ITEMS ON FUTURE AGENDAS

Rambler Park Layout Marked and photos

Vendor for Music in the Park Update of the recommendation to City Council

Advertisement and Snow Cones

Minutes of the March and April Meeting

Recap of the Rails to Trails Opening

Update on Boy Scout Andy May photos

WORKSHOP

Park Land Dedication Section of the Subdivision Ordinance

- Miranda started off by reading the section of the Subdivision Ordinance for Park Dedication.
- Miranda also stated that she has put a proposal together with the information from last meeting.

Farmersville Parks and Recreation Meeting April 8th, 2021

Miranda read the proposal and then got input from the Board:

Change fee per unit to \$1500.00.

5% or 2 acres (no flood zone)

Or Subdivision can decide to put in there on park with lighting and to be maintained by HOA.

- Miranda still encourages the board to go and read other cities Ordinance on Park Dedication
- Kiel stated he would like this proposal placed on the next agenda for a Recommendation to City Council.

ADJOURNMENT

- Motion to Adjourned at 6:42
- Motion may be Charlotte Holloway
- Motion seconded by Beverly Mondy

Motion carried

ATTEST:

Paula Jackson, Assistant to the City Manager

APPROVE:

Miranda Martin, CHAIR

Agenda Section	Informational Items
Section Number	V.F
Subject	Planning & Zoning Commission
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Minutes Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to another agenda. • No motion, no action



CITY OF FARMERSVILLE PLANNING AND ZONING COMMISSION MINUTES REGULAR SESSION MEETING April 19, 2021, 6:00 P.M.

I. PRELIMINARY MATTERS

- Chairman Joe Helmberger presided over the meeting which was called to order at 6:00 p.m. Commissioners Michael Hesse, Lance Hudson, Leaca Caspari (via teleconference) and John Klostermann were in attendance. Adam White and Rachel Crist were absent. Also, in attendance were staff liaison, Sandra Green; Council liaison, Mike Henry; and City Attorney, Michael Martin.
- Lance Hudson led the prayer and the pledges to the United States and Texas flags.

II. PUBLIC COMMENT ON AGENDA ITEMS (FOR NON-PUBLIC HEARING AGENDA ITEMS)

None came forward to speak in person or via teleconference.

III. PUBLIC HEARING

A. Public hearing to consider, discuss and act upon an application requesting a change in zoning on approximately 37 acres of land, more or less, from A – Agricultural District Uses to PD – Planned Development District with a base zoning designation of C – Commercial District Uses on approximately 15.26 acres of land and a base zoning designation of MF-2 -- Multifamily Residence-2 District Uses on approximately 21.74 acres of land. The property is generally situated along the south side of County Road 611 and the north side of the access road between State Highway 78 and westbound Audie Murphy Parkway (U.S. Highway 380) and the northwestern side of a portion of State Highway 78, in the W.B. Williams Survey, Abstract A-952, in the City of Farmersville, Collin County, Texas.

- Chairman Helmberger opened the public hearing at 6:03p.m.
- Matt Moore with Clay Moore Engineering addressed the Commission and stated the property is currently zoned Agriculture and they are proposing a Planned Development with a commercial zoned district adjacent to the existing industrial and multi-family on the other tract. He said there is not a development plan in place yet, they are simply trying to get zoning in place. He indicated the proposed zoning does line up with the future land use plan.
- Tim Helzer stated he is the Corporate Operations Manager with JD Russell and represented Penvesco. He said because they are a manufacturing plant it is noisy and has strong smells and they are hesitant to have residential any closer than 200 feet from their property. He indicated the owner sent a letter to the Planning & Zoning Commission that expressed those concerns.
- Chairman Helmberger asked if anyone else wanted to speak for or against the proposed zoning change.
- No one came forward so he closed the public hearing at 6:06 p.m.
- Chairman Helmberger asked Matt Moore what the width of Sub-District 1 would be.
- Matt Moore said it is probably 300 to 350 feet. He said they have a pipeline that traverses the property and they will have to work around that. He explained he does not envision the multi-family being right up against the line separating the commercial and multi-family tracts. He stated they are going to have landscaping and setbacks they would have to consider as well. He said he felt like the commercial would provide an appropriate buffer from the industrial to the multi-family tracts.
- Chairman Helmberger asked the city attorney if the line dimensions would be held if it was rezoned.
- Michael Martin, City Attorney, stated the properties would be zoned as the exhibit indicated.
- Michael Hesse stated 21.14 acres seemed like a lot of acreage for multifamily.
- Lance Hudson indicated the property would be cut up by the pipeline and they could not build over it.
- Joe Helmberger stated they could probably place a road across it, but no fill and no buildings.
- Michael Hesse asked where the entrances would be into the commercial area.
- Matt Moore stated the access would be challenging. He said because of the size of the tract the storm water detention and drainage would play into the development of the multi-family. He said the acreage is a common size for an apartment complex.
- Michael Hesse asked what kind of commercial might be built.

- Matt Moore explained that flex office/warehouse spaces would be built more than likely. He said they are trying to take care of service type industries, like irrigation contractors and others similar. He said the spaces would provide an office and warehouses to store their equipment. He indicated that is subject to change though.
- Michael Hesse stated the commercial uses seem reasonable. He is just concerned about the traffic of 18-wheelers coming in and out of the property.
- John Klostermann asked if there was a maximum height on commercial buildings.
- Chairman Helmberger stated he did not see a height restriction in the zoning ordinance for commercial, but there is one for multi-family.
- Michael Hesse stated we have an industrial area right in the middle of the town that has been a great business in the city for years, but he wants to make sure that everything is eye appealing. He said that most of the office spaces like they are proposing can be made to look really modern.
- Matt Moore said they would have to do screening and landscaping of the area.
- Chairman Helmberger stated they would have to submit a site plan the Planning & Zoning Commission would have to approve.
- Leaca Caspari asked about the frontage on State Highway 78 and U.S. Highway 380. She asked how much of the property would be in highway commercial area on the future land use map.
- Chairman Helmberger stated the whole property is shown as highway commercial.
- Sandra Green pulled up the future land use map and the future land use types. She said the future land use types allow apartments in the highway commercial areas on the map.
- Chairman Helmberger indicated the uses did fit in with the Comprehensive Plan.
- Michael Hesse stated he does not have any issues with the multi-family, he is
 just concerned about the amount of traffic coming into the commercial area.
- Matt Moore stated he believed most of the traffic would come from the north.
 He said they would have to deal with the traffic when they design the site.
- Chairman Helmberger stated he believed it was a good use for the property.
 He said they are both TxDOT roads that are adjacent to the site and TxDOT would be responsible for traffic control on those streets.
 - Motion to approve made by Lance Hudson
 - o 2nd made by John Klostermann
 - o All members voted in favor, except Michael Hesse who voted no.

IV. ITEMS FOR DISCUSSION AND POSSIBLE ACTION

- A. Consider, discuss and act upon minutes from March 15, 2021.
 - Motion to approve made by Michael Hesse
 2nd made by Leaca Caspari
 All members voted in favor

V. ADJOURNMENT

Meeting was adjourned at 6:31p.m.

ATTEST:

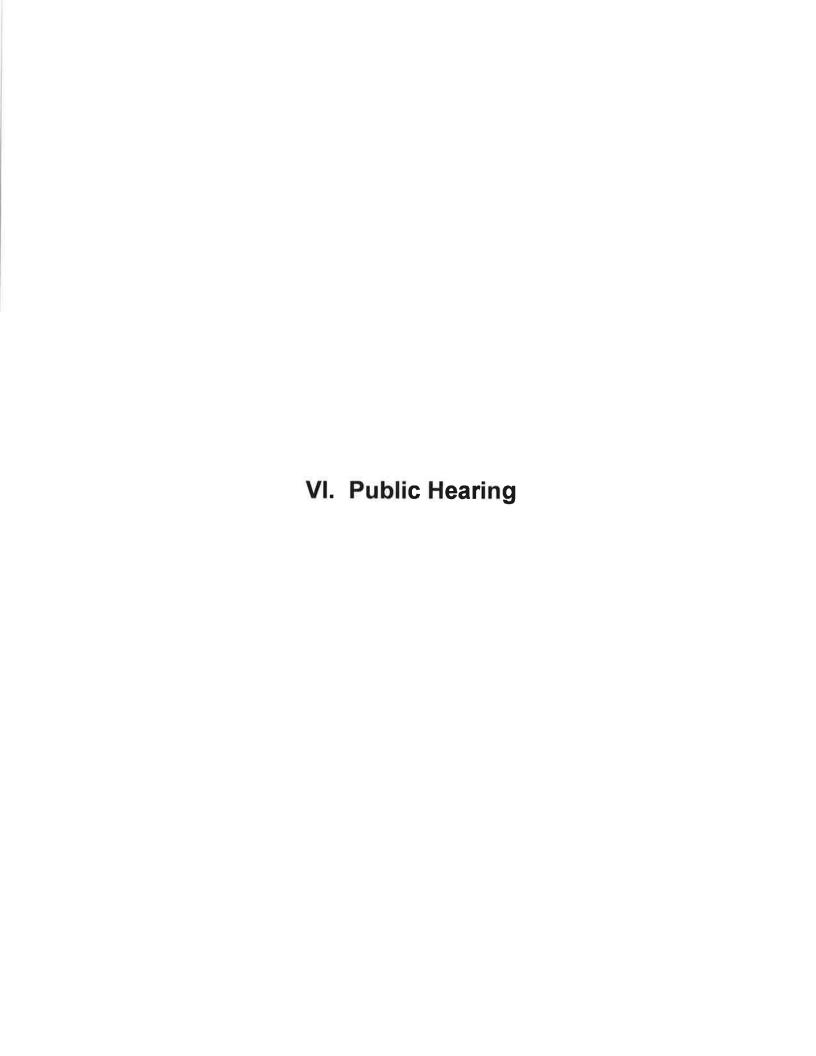
Sandra Green, TRMC, City Secretary

APPROVE:

Joe Helmberger,



Agenda Section	Informational Items
Section Number	V.G
Subject	TIRZ Board
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Possible Council Liaison Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove Move item to another agenda. No motion, no action



Agenda Section	Public Hearing
Section Number	VI.A
Subject	Public hearing to consider, discuss and act upon a recommendation from the Planning & Zoning Commission and Ordinance #O-2021-0525-001 regarding an application requesting a change in zoning on approximately 12 acres of land, more or less, from C — Commercial District Uses to MF-2 — Multifamily Residence-2 District Uses for an apartment complex. The property is generally situated at the back of 2144 West Audie Murphy Parkway., and generally located in the Farmersville West Addition, being a portion of Lot 1, out of the W.B. Williams Survey, Abstract-952, of Farmersville, Collin County, Texas.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	 O-2021-0525-001 Survey of Property Map Location
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove Move item to another agenda. No motion, no action

CITY OF FARMERSVILLE ORDINANCE #2021-0525-001

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE. THE OFFICIAL ZONING DISTRICT MAP OF TEXAS AMENDING COMPREHENSIVE ZONING ORDINANCE, ORDINANCE NO. 0-2018-0508-001, AS AMENDED. BY CHANGING THE ZONING ON THE NORTHERN APPROXIMATELY 12.00 ACRES OF LAND OUT OF THE APPROXIMATELY 21.5426 ACRE TRACT IDENTIFIED AS LOT 1 OF THE FARMERSVILLE WEST ADDITION IN THE W. B. WILLIAMS SURVEY, ABSTRACT NO. 952, IN THE CITY OF FARMERSVILLE, COLLIN COUNTY, TEXAS, FROM C - COMMERICAL DISTRICT USES TO MF-2 -MULTI-FAMILY RESIDENCE-2 DISTRICT USES; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING A PENALTY; PROVIDING FOR INJUNCTIVE RELIEF; PROVIDING FOR PUBLICATION; PROVIDING ENGROSSMENT AND ENROLLMENT: PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Farmersville, Texas, (the "City") is a Type A General – Law Municipality located in Collin County created in accordance with the provisions of Chapter 6 of the Texas Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, after public notice and public hearing as required by law, the Planning and Zoning Commission of the City of Farmersville, Texas, ("Planning and Zoning Commission") has recommended a change in zoning classification of the property described herein and has recommended amending the official zoning map of the City of Farmersville, Texas, regarding the rezoning of the property hereinafter described; and

WHEREAS, all legal requirements, conditions, and prerequisites have been complied with prior to this case coming before the City Council of the City of Farmersville ("City Council"); and

WHEREAS, the City Council, after public notice and public hearing as required by law, and upon due deliberation and consideration of the recommendation of the Planning and Zoning Commission and of all testimony and information submitted during said public hearings, has determined that in the public's best interest and in support of the health, safety, morals, and general welfare of the citizens of the City, the zoning of the property described herein shall be changed and that the official zoning map of the City of Farmersville, Texas, should be amended to reflect the rezoning of the property herein described;

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

SECTION 1. FINDINGS INCORPORATED

All of the above premises are found to be true and correct legislative and factual determinations of the City of Farmersville and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. PROPERTY REZONED

From and after the effective date of this Ordinance, the property described herein shall be rezoned as set forth in this section, and the Official Zoning Map of the Comprehensive Zoning Ordinance, Ordinance No. O-2018-0508-001, as amended, of the City of Farmersville, Texas, is hereby amended and changed in the following particulars to reflect the action taken herein, and all other existing sections, subsections, paragraphs, sentences, definitions, phrases, and words of the City's Zoning Ordinance are not amended but shall remain intact and are hereby ratified, verified, and affirmed, in order to create a change in the zoning classification of the property described herein, as follows:

That certain tract of land containing approximately 12.00 acres of land in the W. B. Williams Survey, Abstract No. 952, more commonly known as being the northern portion of 2144 West Audie Murphy Parkway, which area is more fully described and depicted on the "Zoning Exhibit" attached hereto as Exhibits "A" and "B," respectively, and incorporated herein by reference for all purposes allowed by law (the "Property"), presently zoned C – Commercial District Uses, is hereby rezoned to MF-2 – Multi-Family Residence-2 District uses.

SECTION 3. OFFICIAL ZONING MAP TO BE MODIFIED

It is directed that the official zoning map of the City of Farmersville be changed to reflect the zoning classification established by this Ordinance.

SECTION 4: REPEALER

This Ordinance shall be cumulative of all other Ordinances, resolutions, and/or policies of the City, whether written or otherwise, and shall not repeal any of the provisions of those ordinances except in those instances where the provisions of those ordinances are in direct conflict with the provisions of this Ordinance. Any and all Ordinances, resolutions, and/or policies of the City, whether written or otherwise, which are in any manner in conflict with or inconsistent with this Ordinance shall be and are hereby repealed to the extent of such conflict and/or inconsistency.

SECTION 5: SEVERABILITY

It is hereby declared to be the intent of the City Council that the several provisions of

this Ordinance are severable. In the event that any court of competent jurisdiction shall judge any provisions of this Ordinance to be illegal, invalid, or unenforceable, such judgment shall not affect any other provisions of this Ordinance which are not specifically designated as being illegal, invalid, or unenforceable.

SECTION 6: PENALTIES FOR VIOLATION

Any person, firm, corporation or business entity violating this Ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined any sum not exceeding Two Thousand Dollars (\$2,000.00). Each continuing day's violation under this Ordinance shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude the City of Farmersville from filing suit to enjoin the violation. The City of Farmersville retains all legal rights and remedies available to it pursuant to local, state and federal law.

SECTION 7: INJUNCTIVE RELIEF

Any violation of this Ordinance can be enjoined by a suit filed in the name of the City of Farmersville in a court of competent jurisdiction, and this remedy shall be in addition to any penal provision in this ordinance or in the Code of the City of Farmersville.

SECTION 8: PUBLICATION

The City Secretary is hereby directed to publish in the Official Newspaper of the City of Farmersville the Caption, Penalty, and Effective Date Clause of this Ordinance as required by Section 52.011 of the Local Government Code.

SECTION 9: ENGROSSMENT AND ENROLLMENT

The City Secretary of the City of Farmersville is hereby directed to engross and enroll this Ordinance by copying the exact Caption and the Effective Date Clause in the minutes of the City Council of the City of Farmersville, and by filing this Ordinance in the Ordinance records of the City.

SECTION 10: SAVINGS

All rights and remedies of the City of Farmersville are expressly saved as to any and all violations of the provisions of any Ordinances which have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such Ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

SECTION 11: EFFECTIVE DATE

This Ordinance shall take effect immediately from and after its passage and publication as required by law.

APPROVED THIS 25th DAY OF MAY, 2021.

	APPROVED:	
	BY: Bryon Wiebold, Mayor	 9
ATTEST:		
Sandra Green, TMRC		

Exhibit "A"

Description of Property

BEING all that tract of land in the City of Farmersville, Collin County, Texas, and being part of Lot 1 of Farmersville West Addition, an addition to the City of Farmersville, Collin County, Texas, according to the plat thereof recorded in Volume 2006, Page 13 of the Plat Records of Collin County, Texas, and being further described as follows:

BEGINNING at a 1/2 inch steel rod found at the Northeast corner of said Lot 1, and at the Northwest corner of Lot 9 of Murphy's Crossing as recorded in Volume Q, Page 432 of the Plat Records of Collin County, Texas;

THENCE South 00 degrees 18 minutes 22 seconds West (Directional Control Line), 580.00 feet to a 1/2 inch steel rod found at an angle point of said Lot 1;

THENCE South 00 degrees 13 minutes 43 seconds West, 5.67 feet along the East line of said Lot 1 to a 5/8 inch steel rod set for corner;

THENCE North 88 degrees 55 minutes 20 seconds West, 905.14 feet to a 5/8 inch steel rod set for corner;

THENCE North 01 degrees 07 minutes 28 seconds East, 349.01 feet to a 1/2 inch steel rod found at an ell corner of said Lot 1;

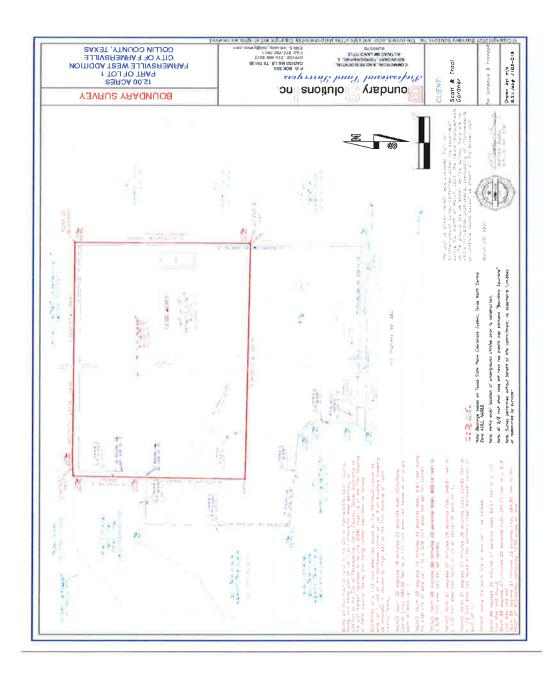
THENCE North 01 degrees 07 minutes 28 seconds East, 224.02 feet to a 1/2 inch steel rod found at the Northerly most Northwest corner of said Lot 1;

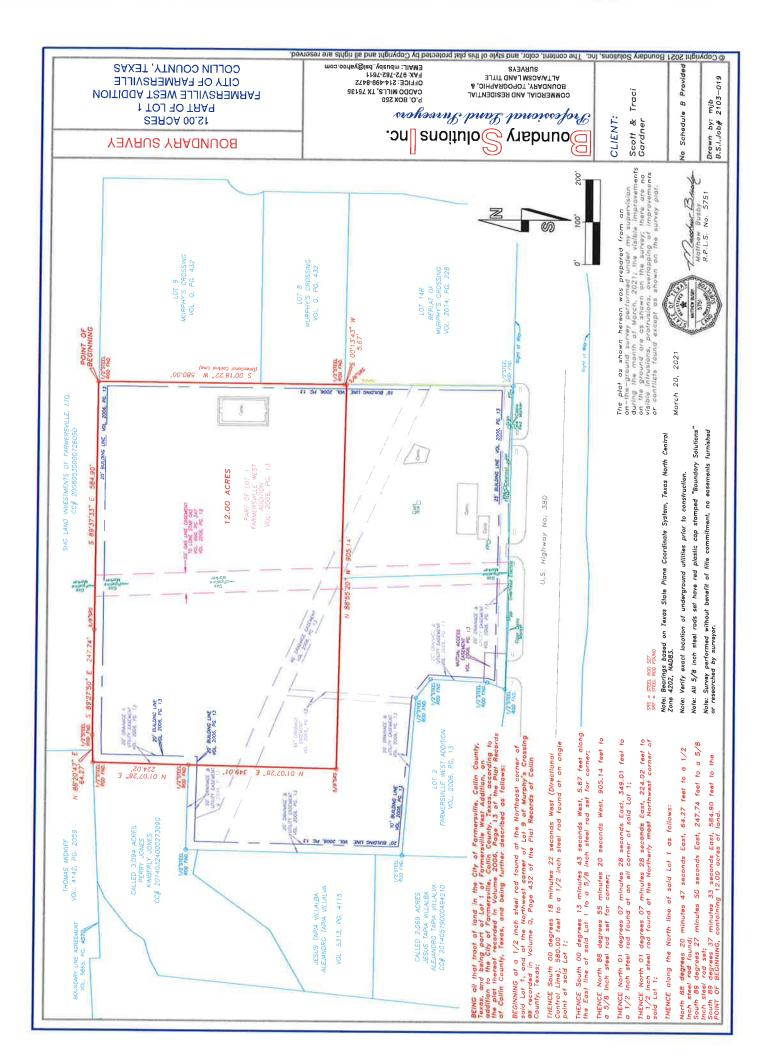
THENCE along the North line of said Lot 1 as follows:

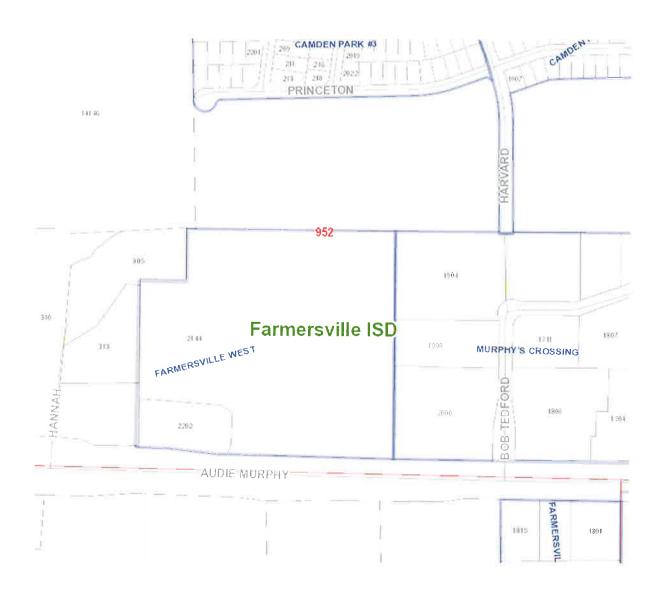
North 88 degrees 20 minutes 47 seconds East, 64.27 feet to a 1/2 inch steel rod found; South 89 degrees 27 minutes 50 seconds East, 247.74 feet to a 5/8 inch steel rod set; South 89 degrees 37 minutes 33 seconds East, 584.90 feet to the POINT OF BEGINNING, containing 12.00 acres of land.

EXHIBIT "B"

Depiction of Property







VII. Reading of Ordinances

Agenda Section	Reading of Ordinances
Section Number	VII.A
Subject	Consider, discuss and act upon the first and only reading of Ordinance #O-2021-0525-002 regarding a budget amendment for the Electrical Department.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	O-2021-0525-002
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/cit y_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to another agenda. No motion, no action

CITY OF FARMERSVILLE ORDINANCE # O-2021-0525-002

AN ORDINANCE AMENDING THE BUDGET FOR THE FISCAL YEAR 2020 – 2021 IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS, APPROPRIATING THE VARIOUS AMOUNTS HEREIN; REPEALING ALL PRIOR ORDINANCES AND ACTIONS IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Farmersville, Texas is a Type A General-Law Municipality located in Collin County, established in accordance with the provisions of Chapter 6 of the Texas Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Manager of the City of Farmersville has reviewed the budget that was adopted by the City Council for the Fiscal Year 2020 – 2021 ("Budget"); and

WHEREAS, the City Manager of the City of Farmersville believes the Budget requires certain amendments and has submitted to the Mayor and the City Council proposed amendment(s) to the Budget regarding the revenues and expenditures of conducting the affairs of said City, and providing a complete financial plan for the Fiscal Year 2020 – 2021; and,

WHEREAS, the City Council has determined that it is in the best interest of the City to amend the Fiscal Year 2020 – 2021 budget to adopt the proposed amendment to the Budget to allocate funds from the sale of the Texas Public Property Finance Contractual Obligations, Taxable Series 2021 that was received by City and deposited in the general fund to increase the funding available for the Electric Department and to transfer said monies from the general fund to the Electric Department account to utilize the money from such obligations.

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

SECTION 1. INCORPORATION OF FINDINGS

The findings set forth above are found to be true and correct legislative and factual determinations of the City of Farmersville and are hereby approved and incorporated into the body of this Ordinance and made a part hereof for all purposes as if fully set forth herein.

SECTION 2. BUDGET AMENDMENT ADOPTION

From and after the effective date of this Ordinance, the amendments to the budget of the revenues and expenditures for the Fiscal Year 2020 – 2021 that are attached hereto as Exhibit "A" and incorporated herein by reference are hereby adopted and the budget for Fiscal Year 2020 – 2021 is hereby accordingly so amended with all other provisions of the Budget remaining the same and the amended budget for Fiscal Year 2020 – 2021 being hereby adopted.

SECTION 3. SEVERABILITY

It is hereby declared to be the intention of the City Council that the several provisions of this Ordinance are severable, and if any court of competent jurisdiction shall judge any provisions of this Ordinance to be illegal, invalid, or unenforceable, such judgment shall not affect any other provisions of this Ordinance which are not specifically designated as being illegal, invalid or unenforceable.

SECTION 4. REPEALER

This Ordinance shall be cumulative of all other Ordinances, resolutions, and/or policies of the City, whether written or otherwise, and shall not repeal any of the provisions of those ordinances except in those instances where the provisions of those ordinances are in direct conflict with the provisions of this Ordinance. Any and all ordinances, resolutions, and/or policies of the City, whether written or otherwise, which are in any manner in conflict with or inconsistent with this Ordinance shall be and are hereby repealed to the extent of such conflict and/or inconsistency.

SECTION 5. ENGROSSMENT AND ENROLLMENT

The City Secretary of the City of Farmersville is hereby directed to engross and enroll this Ordinance by copying the exact Caption and the Effective Date clause in the minutes of the City Council of the City of Farmersville and by filing this Ordinance in the Ordinance records of the City.

SECTION 6. SAVINGS

All rights and remedies of the City of Farmersville are expressly saved as to any and all violations of the provisions of any Ordinances which have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such Ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

SECTION 7. EFFECTIVE DATE

This Ordinance shall take effect immediately upon its adoption and publication in accordance with and as provided by Texas law.

PASSED on first and only reading on the 25th day of May, 2021 at a properly scheduled meeting of the City Council of the City of Farmersville, Texas, there being a quorum present, and approved by the Mayor on the date set out below.

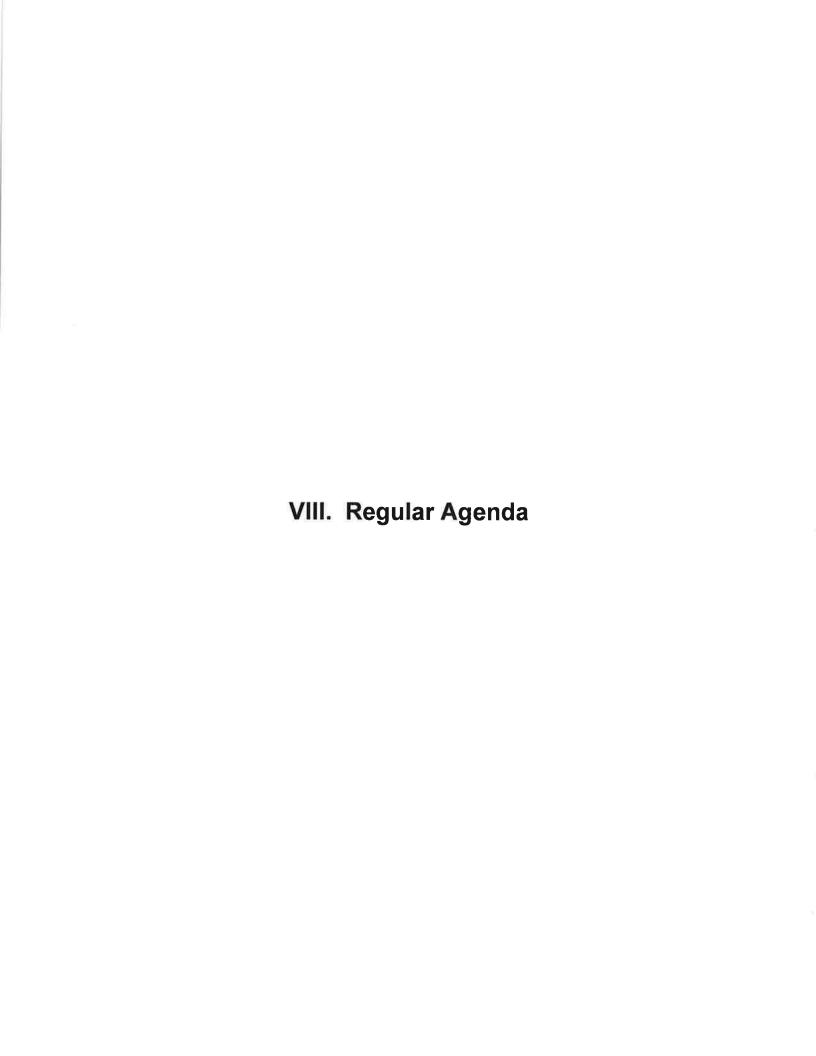
APPROVED THIS 25th DAY OF MAY, 2021.

ATTEST:	Bryon Wiebold, Mayor	
Sandra Green, TRMC City Secretary		

EXHIBIT A

2020-2021 Revision (2)

									F	PROPOSED
		PROJECTED						INTERFUND		ENDING
	E	BEGINNING					TR.	ANSFERS IN		FUND
PROPRIETARY FUNDS	FUNI	D BALANCE	_	REVENUES	EX	PENDITURES		(OUT)	_	BALANCE
Enterprise Funds										
Electric Fund	\$	515,392	\$	4,154,363	\$	3,215,157	\$	(939,206)	\$	515,392
Electric Bond Proceeds			\$	800,000	\$	800,000				
Electric Fund Ending Balance	\$	515,392	\$	4,954,363	\$	4,015,157	\$	(939,206)	\$	515,392



Agenda Section	Regular Agenda
Section Number	VIII.A
Subject	Consider, discuss and act upon the city audit report.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Audit Report
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove ☐ Disapprove Move item to another agenda. No motion, no action



May 24, 2021

To the City Council and Management City of Farmersville, Texas

In planning and performing our audit of the financial statements of the City of Farmersville, Texas (the "City"), as of and for the year ended September 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. Deficiencies in the City's internal control considered to be material deficiencies were as follows:

1. CLOSING PROCESS

Finding

As a part of our audit we encountered several accounts that required adjustment to be consistent with Generally Accepted Accounting Principles "GAAP". These adjustments are listed in the audit communication letter provided to City Council. The number of journal entries proposed for this audit are more than we typically observe. When there are a significant number of journal entries this may indicate that the information being provided to decision makers throughout the year likely isn't consistent with U.S. GAAP.

Recommendation

We recommend that management review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly.

2. POLICE SEIZED FUNDS

Finding

The City was not accounting for the police seized funds cash account within the accounting system.

Recommendation

While legislation requires that the police chief manage the utilization of the seized funds account, the funds should not be excluded from the City's accounting system. The City should include the seized funds account in its system and consider it regularly in the bank reconciliation process.

3. COURT - ACCOUNTING SYSTEM

Finding

The due to state balances created by the citations within the system are not properly clearing out when payments are issued to the state and posted to the accounting system.

Recommendation

We recommend that the city partner with the accounting system provider to determine the cause of the issue as well as the necessary steps to correct it.

Other matters are any additional noteworthy items that are unrelated to internal control such as compliance with laws and regulations and recommendations. We noted other matters involving the City's operation:

4. DEFICIT POOLED CASH BALANCES

Finding

The City has 18 accounts that make up the City's pooled cash. Of these 18 accounts 8 contained negative account balances, effectively receiving a loan from another fund.

Recommendation

The City should ensure that each fund does not have a deficit cash balance by replenishing the pooled cash account with unrestricted funds available within the corresponding fund, or by approving a transfer from another fund.

5. INVOICE PROCESSING AND CODING

Finding

We noted multiple invoices lacked general ledger coding. Per the City's existing processes, department heads are required to approve each invoice by assigning a general ledger code to each invoice. This did not indicate an improper coding of invoices, but a lack of documentation by the department heads.

Recommendation

We recommend that the City considers reviewing their invoice processing procedures and ensure that those procedures are consistently applied.

6. RESTRICTED FUNDS

Finding

The City received restricted funds to be utilized for parks into the general fund.

Recommendation

The City should consider moving the funds to a special revenue fund to ensure the restricted use of the funds are monitored.

7. INTERFUND BALANCES

Finding

Multiple interfund balances were unchanged from the previous year.

Recommendation

The City should consider the transfer or reimbursing of interfund balances within the following fiscal year, as "due to" and "due from" accounts are intended to be short term.

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

Very truly yours,

BrooksWatson & Co., PLLC

Brook Watson & Co.

ANNUAL FINANCIAL REPORT

of the

City of Farmersville, Texas

For the Year Ended September 30, 2020



City of Farmersville, Texas

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

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

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

Opinion

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

Emphasis of Matter

As discussed in Note V.E. to the financial statements, the City has restated beginning net position balance within governmental activities and the general fund due to a correction relating to the accounting of police seized funds in the prior year. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other 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 accompanying supplementary information, such as the combining statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

BrooksWatson & Co., PLLC Certified Public Accountants

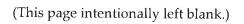
Brook Watson & Co.

Houston, Texas

May 24, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS



MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) September 30, 2020

As management of the City of Farmersville, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2020.

Financial Highlights

- The City's total combined net position was \$13,569,377 at September 30, 2020. Of this, \$3,119,865 (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$4,270,700, an increase of \$395,434.
- As of the end of the year, the unassigned fund balance of the general fund was \$964,923 or 28% of total general fund expenditures.
- The City had an overall increase in net position of \$946,308, which is primarily a result of capital investments in governmental activities in the current year.

Overview of the Financial Statements

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

Government-Wide Statements

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

The statement of net position presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, community development, library and civic center, and public works. The business-type activities of the City include a water, wastewater, electric and refuse operations.

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

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

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

The City of Farmersville, Texas maintains thirteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service fund, and the capital projects funds are considered to be major funds. Fund data for the remaining nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of Farmersville, Texas adopts an annual appropriated budget for its general, debt service and utility funds. A budgetary comparison schedule has been provided to demonstrate compliance with the general fund budget.

Proprietary Funds. The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water distribution, wastewater collection/treatment, electric and refuse operations. The proprietary fund financial statements provide separate information

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

for the water, wastewater, electric and refuse funds. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

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

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* (RSI) concerning the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pension and OPEB.

Government-Wide Financial Analysis

As noted previously, net position over time, may serve as a useful indicator of the City's financial position. For the City of Farmersville, Texas, assets exceeded liabilities by \$13,569,377 as of year end.

The largest portion of the City's net position, \$9,353,827, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and utility systems, as well as the public works facilities), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	\	2020			2019	
	Governmental	Business-Type	9	Governmental	Business-Type	
	Activities	Activities	Total	Activities	Activities	Total
Current and						
other assets	\$ 4,855,396	\$ 3,562,290	\$ 8,417,686	\$ 5,181,877	\$ 5,259,101	\$ 10,440,978
Capital assets, net	7,928,850	12,214,088	20,142,938	7,526,966	11,062,320	18,589,286
Total Assets	12,784,246	15,776,378	28,560,624	12,708,843	16,321,421	29,030,264
Deferred Outflows	622,632	49,666	672,298	308,208	158,730	466,938
				!)		
Other liabilities	1,261,254	993,938	2,255,192	1,092,178	1,145,629	2,237,807
Long-term liabilities	7,956,931	5,280,415	13,237,346	9,001,610	5,626,235	14,627,845
Total Liabilities	9,218,185	6,274,353	15,492,538	10,093,788	6,771,864	16,865,652
Deferred Inflows	96,773	74,234	171,007	6,057	2,424	8,481
			-			
Net Position:						
Net investment						
in capital assets	1,722,456	7,631,371	9,353,827	1,411,798	6,327,922	7,739,720
Restricted	1,095,685	(Se)	1,095,685	814,439	-,,	814,439
Unrestricted	1,273,779	1,846,086	3,119,865	690,969	3,377,941	4,068,910
Total Net Position	\$ 4,091,920	\$ 9,477,457	\$ 13,569,377		\$ 9,705,863	\$ 12,623,069

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

Statement of Activities:

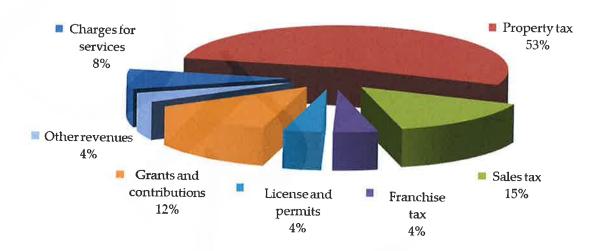
The following table provides a summary of the City's changes in net position:

			nded Septen				Governmental Business-Type			er 30, 2019	
	Governmenta Activities	I Bı	usiness-Type Activities					В			
Revenues	Activities		Activities	_	Government	-	Activities	-	Activities		Government
Program revenues:											
Charges for services	\$ 293,899	\$	7,431,807	\$	7,725,706	\$	330,666	\$	7,264,081	\$	7,594,747
Operating grants and contributions	260,977		_		260,977	4	130,821	Ψ	7,204,001	Ψ	130,821
Capital grants and contributions	216,326		63,560		279,886		156,176		_		156,176
General revenues:					,		,-, 0				130,170
Property tax	2,039,721		-		2,039,721		1,881,624				1,881,624
Sales tax	579,850		3.66		579,850		500,236				500,236
Franchise and local taxes	172,557				172,557		152,603				152,603
License and permits	146,870		3e3		146,870		232,939		2		232,939
Investment income	48,798		30,835		79,633		109,085		204,142		313,227
Other revenues	90,929		(97)		90,929		100,680		201/112		100,680
Total Revenues	3,849,927		7,526,202	_	11,376,129	2	3,594,830		7,468,223	_	11,063,053
Expenses											
General government	911,748				911,748		972 204				
Municipal court	166,265				166,265		873,384				873,384
Public safety	1,390,683				1,390,683		198,301 1,585,433				198,301
Public works	961,711				961,711		1,303,200		(18)		1,585,433
Culture and recreation	24,515		2		24,515						1,303,200
Library and civic center	169,108		5. 1		169,108		26,071				26,071
Interest and fiscal charges	268,309		-		268,309		173,902				173,902
Water	200,509		1,781,290		1,781,290		303,978		1,000,440		303,978
Wastewater			1,156,968		1,156,968		5		1,992,442		1,992,442
Electric			3,209,185		3,209,185		-		999,041		999,041
Refuse	ž.		390,038		390,038		5		3,000,794		3,000,794
Total Expenses	3,892,340	_	6,537,481		10,429,821	_	4,464,269		6,363,276	-	370,999
Change in Net Position	·									_	10,021,018
Before Transfers	(42,413)		988,721		946,308		(869,439)		1,104,947		235,508
Transfers in (out)	1,217,127		(1,217,127)				1,288,972		(1,288,972)		
Total _	1,217,127		(1,217,127)		2		1,288,972		(1,288,972)		(4)
Change in Net Position	1,174,714		(228,406)		946,308		419,533		(184,025)		235,508
eginning Net Position	2,917,206		9,705,863	1	2,623,069		2,497,673		9,889,888		12,387,561

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

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

Governmental Activities - Revenues

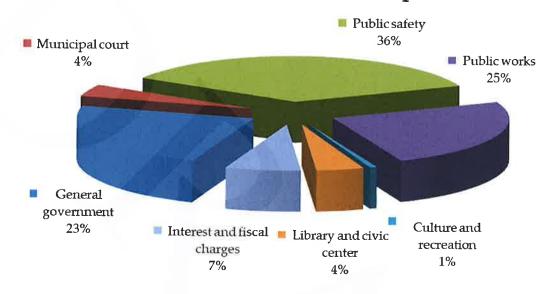


For the year ended September 30, 2020, revenues from governmental activities totaled \$3,849,927. Property tax, sales tax, and charges for services are the City's largest revenue sources. Operating grants and contributions increased by \$130,156 due primarily due to contributions for COVID-19. Capital grants and contributions increased by \$190,306 due primarily to nonrecurring capital grants for street projects. Property taxes increased by \$158,097 or 8% primarily as a result of increased property appraisal values. Sales taxes increased by \$79,614 or 16% primarily as a result of an increase in local business sales revenue. License and permit revenues decreased by \$86,069 or 37% as a result of there being more building permit and inspection fees in the previous year caused by a new development. Investment income decreased by \$60,287, consistent with the overall market. Other revenues decreased \$9,751 or 10% due primarily to nonrecurring insurance reimbursements received in the prior year. All other revenues remained stable.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses

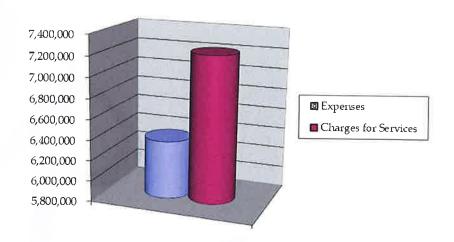


For the year ended September 30, 2020, expenses for governmental activities totaled \$3,892,340. This represents an increase of \$571,929 or 13% from the prior year. The City's largest functional expenses are public safety of \$1,390,683 and public works of \$961,711. Public safety expenses decreased \$194,750 or 12% due to fewer repairs and maintenance, as well as a reduction in department related depreciation costs. Municipal court expenses decreased from the prior year by \$32,036 or 16% due to lower court activity, which was driven by the impact of the COVID-19 pandemic. Public works expenses decreased by \$341,489 or 26% due primarily to a decline in repairs and maintenance related expenses. Interest and fiscal charges increased by \$35,669 or 12%, which is consistent with the debt service schedules. All other expenditures remained stable.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

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

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2020, charges for services by business-type activities totaled \$7,431,807. This represents an increase of \$167,726 or 2%.

Total expenses increased \$174,205 or 3%. This primarily consists of an increase in water and wastewater department personnel costs, waterline and sewer treatment plant maintenance, and engineering costs in the electric utility department.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

As of the end of the year the general fund reflected a total fund balance of \$985,461, an increase of \$221,577. The increase was primarily a result of revenues and transfer in exceeding current year expenditures.

The debt service fund reflected a total fund balance of \$702,369, an increase of \$183,533 from the prior year. The increase is a result of property tax revenues exceeding debt service expenses.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

The capital projects fund reflected a fund balance of \$304,909, a decrease of \$835,557. The decrease was a result of capital outlay expenditures exceeding investment income.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total positive budget variance of \$221,577 in the general fund. Total actual revenues were \$392,576 less than budgeted, actual expenditures were \$218,925 less than budgeted, and other financing sources and uses had a positive budget variance of \$395,228.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$7,928,850 in a variety of capital assets and infrastructure, net of accumulated depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34. The City's business-type activities funds had invested \$12,214,088 in a variety of capital assets and infrastructure, net of accumulated depreciation.

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

- Street improvements totaling \$1,088,598.
- Sidewalk construction totaling \$21,785.
- Purchase of new AC unit for \$23,275.
- New investment in water and sewer infrastructure totaling \$1,528,839.
- New investments in electric infrastructure totaling \$159,231.
- Purchase of a new Altec Digger totaling \$214,139
- New electric meter reading system improvements totaling \$56,289.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued September 30, 2020

LONG-TERM DEBT

At the end of the current year, the City had total bonds payable of \$12,975,000, notes payable of \$244,180 and capital lease payable totaling \$173,508. During the year, the City made principal payment totaling \$965,344. More detailed information about the City's long-term liabilities is presented in note IV. D to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Mayor and City Council are committed to maintaining and improving the overall wellbeing of the City of Farmersville, Texas and improving services provided to their public citizens. The City is conservatively budgeting to maintain services in the upcoming year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Farmersville, Texas's finances for all those with an interest in the City's finances. Questions concerning this report or requests for additional financial information should be directed to the City Manager, 205 S. Main, Farmersville, Texas 75442, (972) 782-6151.

FINANCIAL STATEMENTS

STATEMENT OF NET POSITION (Page 1 of 2) September 30, 2020

Primary Government							
				Total			
\$	4,620,553	\$	2,434,061	\$	7,054,614		
					-		
	277,177		1,085,895		1,363,072		
	(42,334)		42,334		-		
	4,855,396		3,562,290		8,417,686		
	2,260,135		1,656,200		3,916,335		
	5,668,715		10,557,888		16,226,603		
	3-4		140		2		
	7,928,850		12,214,088	-	20,142,938		
	12,784,246		15,776,378		28,560,624		
			-				
	583,589		46,694		630,283		
	8,914		2,972		11,886		
	30,129		=		30,129		
	622,632		49,666		672,298		
	-	\$ 4,620,553 277,177 (42,334) 4,855,396 2,260,135 5,668,715 7,928,850 12,784,246 583,589 8,914 30,129	Governmental Activities \$ 4,620,553 \$ 277,177 (42,334) 4,855,396 2,260,135 5,668,715	Governmental Activities Business-Type Activities \$ 4,620,553 \$ 2,434,061 277,177 1,085,895 (42,334) 42,334 4,855,396 3,562,290 2,260,135 1,656,200 5,668,715 10,557,888 7,928,850 12,214,088 12,784,246 15,776,378 583,589 46,694 8,914 2,972 30,129 -	Governmental Activities Business-Type Activities \$ 4,620,553 \$ 2,434,061 \$ 277,177 1,085,895 42,334 42,334 4,855,396 3,562,290 3,562,290 2,260,135 1,656,200 5,668,715 10,557,888 7,928,850 12,214,088 15,776,378 583,589 46,694 8,914 2,972 30,129 - -		

Con	non	ent	Um	ite
V.UII		ent	B 3 8 1	

Component Units							
E	conomic	C	ommunity				
De	velopment	De	velopment				
Co	orporation	C	orporation				
\$	1,325,500	\$	916,832				
	250,000						
	47,108		47,108				
	*		: -				
	1,622,608		963,940				
	30,000		192,820				
	-		12,049				
	39,331						
	69,331		204,869				
	1,691,939		1,168,809				
	e 8)∫						
	77 //		=				
	9		<u> </u>				
	-		-				

STATEMENT OF NET POSITION (Page 2 of 2) September 30, 2020

]	Primary Government	
	Governmental Activities	Business-Type Activities	Total
Liabilities	*		10111
Current liabilities:			
Accounts payable	360,493	250,178	610,671
Accrued liabilities	73,835	67,275	141,110
Accrued interest payable	35,550		35,550
Customer deposits	=	332,887	332,887
Compensated absences, current	58,285	27,510	85,795
Current portion of long-term debt	733,091	316,088	1,049,179
Total Current Liabilities	1,261,254	993,938	2,255,192
Noncurrent liabilities:			2,200,172
Long-term debt due in more than a year	7,596,571	5,132,420	12,728,991
Compensated absences, noncurrent	6,476	3,056	9,532
OPEB liability	70,960	23,653	94,613
Net pension liability	282,924	81,955	364,879
Advance from component unit		39,331	39,331
Total Noncurrent Liabilities	7,956,931	5,280,415	13,237,346
Total Liabilities	9,218,185	6,274,353	15,492,538
Deferred Inflows of Resources		= =	
Pension inflows	86,168	70,699	156,867
OPEB inflows	10,605	3,535	14,140
Total Deferred Inflows of Resources	96,773	74,234	171,007
Net Position			
Net investment in capital assets	1,722,456	7,631,371	9,353,827
Restricted for:	1,7 = 2,100	7,001,071	7,333,627
Debt service	702,369		702,369
Parks	20,538		20,538
Library	2,589	-	2,589
Municipal court	20,772	(a)	20,772
Public safety	209,440	-	209,440
Special projects	139,977		139,977
Community development	=======================================	22°	-
Unrestricted	1,273,779	1,846,086	3,119,865
Total Net Position	\$ 4,091,920	\$ 9,477,457 \$	13,569,377

Compor	nent Units
Economic	Community
Development	Development
Corporation	Corporation
	الاِ
4,054	18,766
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000	2
273	-
	
4,054	18,766
20	. 75
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9	1,45
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-	
4,054	18,766
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20.000	
30,000	204,869
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5	
1,687,885	945,174
(30,000)	· (A)
	\$ 1,150,043

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

					Progr	am Revenue	s	
			-		(perating		Capital
			(Charges for	G	rants and		Grants and
Functions/Programs		Expenses		Services	Contributions		Contributions	
Primary Government	3				0		-	
Governmental Activities								
General government	\$	911,748	\$	293,899	\$	66	\$	-
Municipal court		166,265		(*)		×		546
Library and civic center		169,108		170		a		382
Public safety		1,390,683		3 1		132,416		
Public works		961,711		*		-		216,326
Community development		24,515		3		128,495		(#)
Interest and fiscal charges		268,309		<u>a</u>		Ē		
Total Governmental Activities		3,892,340		293,899	-	260,977	•	216,326
Business-Type Activities					3		-	
Water		1,781,290		1,749,297		15		
Wastewater		1,156,968		1,236,754		72		120
Electric		3,209,185		3,940,756				63,560
Refuse		390,038		505,000				·
Total Business-Type Activities		6,537,481		7,431,807			-	63,560
Total Primary Government	\$	10,429,821	\$	7,725,706	\$	260,977	\$	279,886
Component Units			9		1			
Economic Development Corporation		70,738		=		(#)		14 16
Community Development Corporation		177,765						; - ::
Total Component Units	\$	248,503	\$	<u> </u>	\$	-	\$	· · · · · · · · · · · · · · · · · · ·

General Revenues:

Taxes

Property tax

Sales tax

Franchise and local taxes

License and permits

Investment income

Other revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

	et (Expense) R	Prim	ary Governme	nt			Compor Economic		Community
Go	vernmental		usiness-Type			D	evelopment		evelopment
	Activities		Activities		Total		Corporation		Corporation
		-	7761111100		10101	_	Corporation	·-	orporation
\$	(617,783)	\$		\$	(617,783)	\$	щ	\$	-
	(166,265)		12		(166,265)		-		::=
	(169,108)		(lp)		(169,108)		=		95
	(1,258,267)		(A)		(1,258,267)		9		72
	(745,385)		=		(745,385)		-		19
	103,980		=		103,980		=		87
	(268,309)		=		(268,309)		2		-
	(3,121,138)		*		(3,121,138)	_	-		
	(*)		(31,993)		(31,993)		8		
	1-2		79,786		79,786		-		_
	•		795,131		795,131		-		
	140		114,962		114,962		_		
	(±)	0	957,886		957,886	_	-	_	
	(3,121,138)	_	957,886	_	(2,163,252)	-	i et	_	:-
	(#.).				-		(70,738)		
	727		i i				S=		(177,765
	¥	_					(70,738)	_	(177,765
	2,039,721		≘		2,039,721				
	579,850		*		579,850		289,925		289,925
	1 72, 557		=		172,557		-		
	146,870		8		146,870				-
	48,798		30,835		79,633		12,969		10,720
	90,929		-		90,929		*		3,200
	1,217,127		(1,217,127)		160				
	4,295,852		(1,186,292)		3,109,560		302,894	_	303,845
	1,174,714	-	(228,406)		946,308		232,156	.1	126,080
	2,917,206		9,705,863		12,623,069		1,455,729		1,023,963
	4,091,920	\$	9,477,457	\$	13,569,377	\$	1,687,885	\$	1,150,043

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2020

Accept	_	General Fund	D:	ebt Service Fund		Capital Projects Fund		TIRZ
Assets								
Cash and cash equivalents Receivables, net	\$	1,006,710	\$	675,957	\$	493,697	\$	2,113,266
		06.540		40.400				
Property taxes Sales tax		86,740		63,493		540		聖
Franchise taxes		94,216				5 2 ()		3
Intergovernmental		5,580		-				5:
Other receivables		12,289		¥		(#J		147
Due from other funds		14,859		26.410		-		: *
Total Assets	\$	1,220,394	\$	26,412	<u></u>	400.607	_	0.440.044
	φ	1,220,394	—	765,862	\$	493,697	\$	2,113,266
<u>Liabilities</u>								
Accounts payable	\$	59,522	\$	- 4	\$	177,077	\$	1,264
Accrued liabilities		73,835		-		2		
Due to other funds		14,701				11,711		
Total Liabilities		148,058				188,788	-	1,264
Deferred Inflows of Resources								
Unavailable revenue -								
property taxes		86,875		63,493		· ·		
Total Deferred Inflows	-	86,875		63,493	-		-	
Fund Balances					-		-	
Restricted for:								
Debt service				702,369				
Capital improvements				702,309		304,909		2 112 002
Parks		20,538				304,303		2,112,002
Library		20,000		120				-
Municipal court		(4)				9		
Public safety		9						
Special projects		==== #1		#/ 2		(T)		
Unassigned		964,923		5		\W\ F22		= =
Total Fund Balances		985,461	-	702,369	-	304,909	-	2,112,002
Total Liabilities, Deferred Inflows of			-	. 02,007	-	001,707	S	2,112,002
Resources, and Fund Balances	\$	1,220,394	\$	765,862	\$	493,697	\$	2,113,266
	_						_	

N	lonmajor		Total					
Gov	ernmental	Governmenta						
	Funds		Funds					
\$	330,923	\$	4,620,553					
			150,233					
	7		94,216					
	皇		5,580					
			12,289					
	16		14,859					
	164,355		190,767					
\$	495,278	\$	5,088,497					
			-5-0003-0100-0100-0					
\$	122,630	\$	360,493					
	(40)		73,835					
	206,689		233,101					
	329,319		667,429					
	<u>-</u> ,		150,368					
		-	150,368					
	=		702,369					
	-		2,416,911					
	1.5		20,538					
	2,589		2,589					
	20,772		20,772					
	209,440		209,440					
	139,977		139,977					
	(206,819)		758,104					
	165,959		4,270,700					
\$	495,278	\$	5,088,497					

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

September 30, 2020

Fund Balances - Total Governmental Funds \$	4,270,700
Adjustments for the Statement of Net Position:	
Capital assets used in governmental activities are not current financial	
resources and, therefore, not reported in the governmental funds.	
Capital assets - non-depreciable	2,260,135
Capital assets - net depreciable	5,668,715
Other long-term assets are not available to pay for current-period	
expenditures and, therefore, are deferred in the governmental funds.	
Property tax receivable	150,368
Deferred outflows (inflows) of resources represent a consumption of net position	
that applies to a future period(s) and is not recognized as an outflow (inflow)	
of resources (expenditures) until then.	
Pension contributions	117,201
OPEB contributions	536
Pension investment earnings	443,568
Pension changes in assumptions	22,820
Pension (gains) losses	(83,474)
OPEB investment earnings	(10,605)
OPEB (gains) losses	8,378
Changes in pension proportion	(2,694)
Deferred charge on refunding	30,129
Some liabilities, including bonds payable and deferred charges	
are not reported as liabilities in the governmental funds.	
Accrued interest	(35,550)
Premiums on bonds payable	(386,571)
Compensated absences	(64,761)
Non-current liabilities due in one year	(733,091)
Non-current liabilities due in more than one year	(7,210,000)
OPEB liability	(70,960)
Net pension liability	(282,924)
Net Position of Governmental Activites \$	4,091,920

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

For the Year Ended September 30, 2020

	×	General Fund	D	ebt Service Fund	-	Capital Projects Fund		TIRZ
Revenues								
Property tax	\$	803,958	\$	894,593	\$	525	\$	343,729
Sales tax		579,850				(#)		22
Franchise and local taxes		172,557		70		923		**
License and permits		146,870		S		-		
Charges for services		176,838		(*)				12
Fines and forfeitures		106,120		(50)		(5.5)		
Intergovernmental		128,495		(E)		9		=
Donations and contributions		3 2 2		30		Sec.		(¥)
Grant income						5 7 8		
Investment income		11,453		6,396		9,769		19,865
Other revenues		90,929				5 - 01		223
Total Revenues		2,217,070		900,989	11:	9,769	-	363,594
Expenditures								
Current:								
Mayor and city council		9,017		*		-		
Administration		857,009		=		-		124,445
Library and civic center		171,385		≘		- 3		
Municipal court		191,326		+		4		
Police		1,172,696				π		*
Fire and EMS		330,324		2		2		-
Public works		607,220		-		845,326		2
Debt service:						,		
Principal		84,713		495,000		€		60,000
Interest and fiscal charges		10,920		222,456				60,275
Issuance costs				15:		-		750
Total Expenditures		3,434,610		717,456	-	845,326	-	245,470
Revenues Over (Under) Expenditures		(1,217,540)		183,533		(835,557)		118,124
Other Financing Sources (Uses)						, ,		,
Transfers in		1,439,117		2		_		
Transfers (out)								(221,990)
Total Other Financing Sources (Uses)		1,439,117	S-1	S#5			_	(221,990)
Net Change in Fund Balances		221,577	_	183,533		(835,557)	-	(103,866)
Beginning fund balances		763,884		518,836		1,140,466		2,215,868
Ending Fund Balances	\$	985,461	\$	702,369	\$	304,909	\$	2,112,002
See Notes to Financial Statements.		700,101	—	702,007	Ψ ===	JUT, 707	Ψ	<u> </u>

	Nonmajor		Total					
G	overnmental	G	Governmenta					
	Funds	_	Funds					
\$		\$	2 042 290					
Ψ		Ф	2,042,280					
			579,850					
	- 		172,557					
	5		146,870					
	10,941		176,838					
	10,941		117,061					
	66		128,495 66					
	348,742							
	1,315		348,742					
	1,313		48,798 90,929					
	361,064	-						
-	301,004	_	3,852,486					
			9,017					
	3.50		981,454					
	3		171,385					
	9,026		200,352					
	46,924		1,219,620					
	-		330,324					
	166,235		1,618,781					
	3		639,713					
	*		293,651					
	-		750					
	222,185		5,465,047					
	138,879		(1,612,561)					
	_		1,439,117					
	120							
_		-	(221,990) 1,217,127					
-	120 070	-						
	138,879		(395,434)					
ď	27,080	<u></u>	4,666,134					
\$	165,959	\$	4,270,700					

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

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

Net changes in fund balances - total governmental funds \$ (395,434)

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

Capital outlay 1,133,658
Depreciation expense (731,774)

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

Compensated absences(7,061)Accrued interest2,169Pension expense527,958OPEB expense(15,879)

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

Amortization of deferred charges on refunding
Amortization of debt premium
25,931
Principal payments
639,713

Change in Net Position of Governmental Activities \$ 1,174,714

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

September 30, 2020

	Water Fund	Wastewater Fund	Electric Utility	Nonmajor Refuse Utility	
Assets	Tunu	Fund	- Cliffy	Ctility	
Current Assets					
Cash and cash equivalents	\$ 410,653	\$ 1,420,873	\$ 588,286	\$ 14,249	
Accounts and other receivables	246,533	163,802	604,060	71,500	
Due from other funds	:50	768,264		≘	
Total Current Assets	657,186	2,352,939		85,749	
Noncurrent Assets					
Capital assets:					
Non-depreciable	73,130	1,561,447	21,623	-	
Net depreciable capital assets	3,936,166	5,453,917	1,167,805	5	
Total Noncurrent Assets	4,009,296	7,015,364	1,189,428	<u> </u>	
Total Assets	4,666,482	9,368,303	2,381,774	85,749	
Deferred Outflows of Resources	*	• : 	· — — —		
Pension outflows	14,195	.*:	32,499	(m)	
OPEB outflows	951		2,021	7.5	
Total Deferred Outflows of Resources	15,146	120	34,520	V.S.	
<u>Liabilities</u>		*			
Current Liabilities					
Accounts payable	465	14,382	196,395	38,936	
Accrued liabilities	11,945	29,497	25,833	i e	
Customer deposits	101,130	*	231,757	500	
Due to other funds	9.	,÷.	725,93 0	· ·	
Compensated absences, current	15,701	2	11,809	2	
Current portion of long-term debt		285,000	31,088	5 4 5	
Total Current Liabilities	129,241	328,879	1,222,812	38,936	
Noncurrent Liabilities			• (
Long-term debt due in more than a ye	ear -	4,990,000	142,420	8.29	
Compensated absences, noncurrent	1,744	· ·	1,312	981	
OPEB liability	7,569	<u> </u>	16,084	: -	
Net pension liability	24,914	2	57,041	10.00 1 mm -	
Advances from component unit		-	39,331	366	
Total Noncurrent Liabilities	34,227	4,990,000	256,188	252	
Total Liabilities	163,468	5,318,879	1,479,000	38,936	
Deferred Inflows of Resources	3	X	.63————·		
Pension inflows	21,493	*	49,206	·	
OPEB inflows	1,131	ī.	2,404		
Total Deferred Inflows of Resources	22,624	a = = = = = = = = = = = = = = = = = = =	51,610		
Net Position		(0)	•)		
Net investment in capital assets	4,009,295	2,606,157	1,015,919	90	
Unrestricted	486,241	1,443,267	(130,235)	46,813	
Total Net Position	\$ 4,495,536	\$ 4,049,424	\$ 885,684	\$ 46,813	

	Total
	Proprietary
	Funds
\$	2,434,061
	1,085,895
	768,264
	4,288,220
	1,656,200
	10,557,888
	12,214,088
	16,502,308
	46,694
	2,972
	49,666
(3)	17,000
	250,178
	67,275
	332,887
	725,930
	27,510
-	316,088
_	1,719,868
	5,132,420
	3,056
	23,653
	81,955
	39,331
	5,280,415
	7,000,283
	70,699
	3,535
	74,234
	7,631,371
	1,846,086
\$	9,477,457

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

For the Year Ended September 30, 2020

	Water Fund		Vastewater Fund		Electric Utility	Nonmajor Refuse Utility		
Operating Revenues								
Utility sales	\$ 1,646,578	\$	1,161,629	\$	3,856,463	\$	494,034	
Service fees	21,984		75,125		38,458		10,966	
Penalties and fees	80,735	_	*		¥		**	
Total Operating Revenues	1,749,297		1,236,754	-	3,940,756		505,000	
Operating Expenses								
Personnel	323,913		102,029		531,420		*	
Contract and professional servic	es 59,425		48,770		35,116		381,991	
Maintenance	220,472		528,636		38,311			
Operations	29,486		38,358		2,310,678		6,455	
Supplies	847,852		6,052		33,908			
Miscellaneous	46,815		10,569		48,986		1,592	
Depreciation	253,327		352,181		201,223		¥1	
Total Operating Expenses	1,781,290		1,086,595		3,199,642		390,038	
Operating Income (Loss)	(31,993)		150,159		741,114	(i)	114,962	
Nonoperating Revenues (Expenses)								
Investment income	4,940		21,222		4,673		<u>u</u>	
Interest expense	3 1		(70,373)		(9,543)		=	
Total Nonoperating Revenues		-				-		
(Expenses)	4,940		(49,151)		(4,870)			
Income (Loss) Before Transfers	(27,053)		101,008		736,244		114,962	
Capital contributions					63,560		ш	
Transfers in	207,159		-		5,750		ж.	
Transfers (out)	(121,874)		(258,530)		(939,206)		(110,426)	
Change in Net Position	58,232		(157,522)		(133,652)		4,536	
Beginning net position	4,437,304		4,206,946		1,019,336		42,277	
Ending Net Position	\$ 4,495,536	\$	4,049,424	\$	885,684	\$	46,813	

	Total
	Proprietary
	Funds
\$	7,158,704
	146,533
_	80,735
	7,431,807
	957,362
	525,302
	787,419
	2,384,977
	887,812
	107,962
	806,731
	6,457,565
	974,242
	30,835
_	(79,916)
	(49,081)
	925,161
	63,560
	212,909
	(1,430,036)
	(228,406)
	9,705,863
\$	9,477,457

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

	 Water Fund	· · · ·	Wastewater Fund		Electric Utility]	Nonmajor Refuse Utility
Cash Flows from Operating Activities							
Receipts from customers	\$ 1,710,230	\$	1,203,147	\$	3,906,647	\$	497,032
Payments to employees	(376,362)		(102,029)		(531,850)		(*
Payments to suppliers and contractors	(1,409,153)		(824,382)		(2,233,910)		(387,794)
Net Cash Provided by (Used for) Operating Activities	(75,285)		276,736		1,140,887		109,238
Cash Flows from Noncapital Financing Activities							
Transfers (out)	(121,874)		(252,780)		(939,206)		(110,426)
Transfers in	207,159		227				
Net Cash Provided by (Used for) Noncapital Financing Activities	85,285	() -	(252,780)		(939,206)	_	(110,426)
Cash Flows from Capital and Related							
Financing Activities							
Purchases of capital assets	(215,005)		(1,313,835)		(429,659)		
Proceeds from debt issuance	(===)		(1,010,000)		(427,007)		
Capital grants	22		-		63,560		
Principal paid on capital debt	**		(285,000)		03,300		-
Net Cash Provided by (Used for) Capital				_			
and Related Financing Activities	 (215,005)		(1,598,835)		(366,099)		
Cash Flows from Investing Activities							
Interest paid on debt					(9,543)		160
Interest on investments	4,940		(49,151)		4,673		
Net Cash Provided by (Used for) Investing							
Activities	4,940		(49,151)		(4,870)		84
Net Increase (Decrease) in Cash and Cash							
Equivalents	(200,065)		(1,624,030)		(169,288)		(1,188)
Beginning cash and cash equivalents	 610,718		3,044,903		584,066		15,437
Ending Cash and Cash Equivalents	\$ 410,653	\$	1,420,873	\$	414,778	\$	14,249
:					(173,508)		

	Total
	Proprietary
	Funds
\$	7,317,056
	(1,010,241)
_	(4,855,239)
	1,451,576
	(1,424,286)
	207,159
2	
	(1,217,127)
	(1.050.400)
	(1,958,499)
	63,560
	(285,000)
=	(200,000)
	(2,179,939)
	(9,543)
	(39,538)
	(49,081)
	(1,994,571)
	4,255,124
\$	2,260,553
	(173,508)

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

	Water Fund	Waste Fu	water nd	Electric Utility	N	Ionmajor Refuse Utility
Reconciliation of Operating					_	
Income (Loss) to Net Cash Provided by						
(Used for) Operating Activities						
Operating Income (Loss)	\$ (31,993)	\$ 1	50,159	\$ 741,114	\$	114,962
Adjustments to reconcile operating						
income (loss) to net cash provided by (used	l):					
Depreciation	253,327	3	52,181	201,223		
Changes in Operating Assets and Liabilities	6:					
(Increase) Decrease in:						
Accounts receivable	(49,443)	(33,607)	(33,234)		(7,968)
Intergovernmental receivables	(175,220)	(43,332)	218,552		; *
Deferred Outflows of Resources:						
Pension liability	64,593		-	46,718		-
OPEB liability	(832)		:=:	(1,415)		2
Increase (Decrease) in:						
Accounts payable and						
accrued liabilities	(29,883)	(1-	48,665)	14,537		2,244
Customer deposits	10,376		350	(875)		=
Compensated absences	4,286		=	5,511		
Deferred Inflows of Resources:						
Pension liability	21,493			49,206		2
OPEB liability	(81)			1,192		
OPEB liability	(8,046)			956		-
Net pension liability	(133,862)			(102,598)		72
Net Cash Provided by				 (===/==/		
(Used for) Operating Activities	\$ (75,285)	\$ 27	76,736	\$ 1,140,887	\$	109,238
Schedule of Non-Cash Capital and Related Financing Activities:						
Transfer of capital assets	-	\$	(5,750)	\$ 5,750	\$	350

See Notes to Financial Statements.

Total Proprietary Funds \$ 974,242 806,731 (124,252) 111,311 (2,247) (161,767) 9,501 9,797 70,699 1,111 (7,090) (236,460) 1,451,576

\$

NOTES TO FINANCIAL STATEMENTS
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Farmersville, Texas (the "City") was incorporated under the laws of the State of Texas on June 2, 1873.

The City operates under a "General Law" City which provides for a "Mayor-Council" form of government. All powers of the City shall be vested in an elective council, hereinafter referred to as the "Council," which shall enact local legislation, adopt budgets, determine policies, and appoint the City Attorney and the Judge of the Municipal Court. The City provides the following services as authorized by its charter: public safety, streets & roads, sanitation, water & sewer, electric, culture-recreation, public improvements and administrative services.

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

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

Discretely Presented Component Units

Economic Development Corporation – 4A

The Farmersville Economic Development Corporation (the "EDC") was incorporated by the City under the Development Corporation Act of 1979, as amended, Article 5190.6 Vernon's Annotated Civil Statutes, Section 4B, as amended (the Act). The EDC serves all citizens of the City and is governed by a seven member board of directors appointed by the City Council. An Executive Director is appointed by the EDC seven member board to carry out the Board's administrative and policy initiatives. The purpose of the EDC is to promote economic development within the City and the State of Texas in order to enhance the employment and the public welfare for, and on behalf of, the City in a manner and purpose authorized by Section 4A of the Act. The EDC's board is not substantially the same as the City's governing body. In addition, the EDC does not provide services entirely, or almost entirely to the City, nor does it maintain debt of any type that are repaid using City sources. The EDC's financial statements are presented discretely as a part of the financial statements of the City. The EDC does not issue separate financial statements.

Community Development Corporation - 4B

The purpose of the City of Farmersville Community Development Corporation (the "CDC") is to promote economic development within the City and the State of Texas in order to eliminate unemployment and underemployment, and to promote and to encourage employment and the public welfare of, for and on behalf of the City, and for parks, auditoriums, learning centers, open space improvements, athletic and exhibition facilities, and other related improvements and for maintenance and operating costs of publicly owned and operated projects by developing, implementing, providing, and financing projects. The CDC's board is not substantially the same as the City's governing body. In addition, the CDC does not provide services entirely, or almost entirely to the City, nor does it maintain debt of any type that are repaid using City sources. The CDC's financial statements are presented discretely as a part of the financial statements of the City. The CDC does not issue separate financial statements.

Blended Component Units

Tax Increment Financing Reinvestment Zone

The City created the Tax Increment Financing Reinvestment Zone Fund (the "TIRZ") in December 2011 to encourage and accelerate planned development of a certain contiguous geographic area within its jurisdiction and extra-territorial jurisdiction. Of the five member Board of Directors three are appointed by the Farmersville City Council and two members shall be appointed by the County Commissioners Court of Collin County and serve for two-year staggered terms. The members of the Board are citizens of Farmersville. Any future debt obligations issued and backed by the TIRZ are to be repaid from property tax levies, based on the incremental increase in the real property values from the base year 2011.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

The TIRZ Board of Directors acts primarily in an advisory role to the City Council, who exercise the ultimate financial control over the recommendations of the TIRZ board, including its budget and expenditures. The financial information of the TIRZ is blended as a governmental fund into the primary government. Separate financial statements are not prepared.

B. Financial Statement Presentation

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

- A Management's Discussion and Analysis (MD&A) section providing an analysis of the City's overall financial position and results of operations;
- Financial statements prepared using full accrual accounting for all of the City's activities;
- A change in the fund financial statements to focus on the major funds.

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

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

C. Government-Wide and Fund Financial Statements

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. In the fund financial statements, the accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The government reports the following governmental funds:

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed and focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The City reports the difference between its governmental fund assets and its liabilities and deferred inflows of resources as fund balance.

General Fund

The General Fund is the main operating fund of the City. The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, library and civic center, municipal court, public safety and public works. The general service fund is considered a major fund for reporting purposes.

Debt Service Fund

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

Capital Projects Fund

The capital projects fund is used to account for the expenditures of resources accumulated from the sale of bonds and related interest earnings, contributed capital or transfers from other funds, other than those recorded in the enterprise funds, for acquisition of capital facilities. The capital projects fund is considered a major fund for reporting purposes.

TIRZ

The tax increment reinvestment zone (TIRZ) fund is used for planned development of a certain contiguous geographic area and is considered a major fund for reporting purposes.

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes in a special revenue fund.

Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business activities are accounted for through proprietary funds. The measurement focus is on determination of net income, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues include charges for services. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses include costs of materials, contracts, personnel, and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Proprietary fund types follow GAAP prescribed by the Governmental Accounting Standards Board (GASB) and all financial Accounting Standards Board's standards issued prior to November 30, 1989. Subsequent to this date, the City accounts for its enterprise funds as presented by GASB. The proprietary fund types used by the City include enterprise funds.

The government reports the following enterprise funds:

Water

This fund is used to account for the provision of water services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water production and distribution system. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund. The water fund is considered a major fund for reporting purposes.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

Wastewater

This fund is used to account for the provision of wastewater services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water collection and treatment systems. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

This fund is used to account for the provision of electricity services to the residents of the City. Activities of the fund include administration, operations and maintenance of the electrical equipment. The fund also accounts for the accumulation of resources for and the payment of long-term debt, principal and interest. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund. The wastewater fund is considered a major fund for reporting purposes.

Electric

This fund is used to account for the provision of electric services to the residents of the City. Activities of the fund include administration, operations and maintenance of the electric production and distribution system. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund. The electric fund is considered a major fund for reporting purposes.

Refuse

This fund is used to account for the provision of sanitation services to the residents of the City. Activities of the fund include administration activities to maintain the services. All costs are financed through charges to sanitation customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund. The refuse fund is considered a nonmajor fund for reporting purposes.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Measurement focus refers to what is being measured and basis of accounting refers to when transactions are recorded in the financial records and reported on the financial statements and relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

become measurable. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

All governmental funds and component units are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current period. Property taxes, sales taxes, franchise taxes, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Other receipts and other taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

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

D. Estimates

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

E. Assets, liabilities, deferred inflows/outflows, and net position/fund balance

1. Deposits and Investments

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

In accordance with GASB Statement No. 31, Accounting and Reporting for Certain Investments and External Investment Pools, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexSTAR, are reported using the pools' share price.

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

Direct obligations of the U.S. Government Fully collateralized certificates of deposit and money market accounts Statewide investment pools

2. Fair Value Measurement

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

3. Receivables and Interfund Transactions

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

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

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

4. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

5. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). The inventories are valued at the lower of cost or market using the first-in/first-out method. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

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

	Estimated
Asset Description	Useful Life
Equipment and vehicles	5-20 years
Infrastructure	15 to 100 years
Utility systems	10 to 40 years
Buildings and improvements	20-50 years

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

7. Deferred Outflows/Inflows of Resources

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

An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet.

8. Net Position Flow Assumption

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

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

9. Fund Balance Flow Assumptions

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

10. Fund Balance Policies

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

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

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

11. Compensated Absences

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

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

Amounts of vested or accumulated sick leave and compensatory time that are not expected to be liquidated with expendable available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

12. Long-Term Obligations

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

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

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

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

13. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

14. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

F. Revenues and expenditures/expenses

1. Program revenues

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

2. Proprietary funds operating and nonoperating revenues and expenses

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, debt service, special revenue, and utility funds. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the department level. No funds can be transferred or added to a budgeted item without Council approval. Appropriations lapse at the end of the year. One budget amendment was made during the year.

A. Expenditures Over Appropriations

For the year ended, general fund expenditures exceeded appropriations at the legal level of control and as follows:

Debt service - interest

\$ 2,609

The City has implemented procedures to ensure budgetary compliance. No expenditure can be made unless there is a budget available or an approved budget amendment has been submitted.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

Department head and management will review the budget variances on a regular basis and the budget will be amended if necessary.

B. Deficit Fund Equity

At September 30, 2020, the Chapparal Grant Fund, Municipal Court Technology, Sidewalk Grant Fund, and South Rike Street Grant Fund have a deficit fund balance of \$55,742, \$332, \$42,334, and \$108,411, respectively. The deficit balances will be eliminated in the future with transfers from other funds and forfeitures received, and grant reimbursements.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2020, the primary government had the following investments:

Investment Type	Car	rying Value	Weighted Average Maturity (Years)
Investment pools	\$	5,880,991	0.11
Total carrying value	\$	5,880,991	
Portfolio weighted average maturity			0.11

As of September 30, 2020, the discretely presented component unit had the following investments:

Investment Type	Car	rying Value	Weighted Average Maturity (Years)
Certificates of deposit	\$	250,000	0.73
Investment pools		1,618,587	0.10
Total carrying value	\$	1,868,587	
Portfolio weighted average maturity			0.19

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

Credit risk The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAAm, or equivalent, by at least one nationally recognized rating service.

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

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

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. At September 30, 2020, the fair value of the position in TexPool approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

TexStar

The TexStar Participant Services Local Government Investment Pool ("TexStar") is an external investment pool operated by First Southwest Asset Management, Inc. and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investments Act provide for creation of public funds investment pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The State Comptroller has established an advisory board composed both of participants in TexStar and of other persons who do not have a business relationship with TexStar. The Advisory Board members review the investment policy and management fee structure. Standard & Poor's rates TexStar AAAm. At September 30, 2020, the

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

fair value of the position in TexStar approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

B. Receivables

The following comprise receivable balances of the City at year end:

Governmental Funds

	General	De	bt Service	Total
Property taxes	\$ 86,740	\$	63,493	\$ 150,233
Sales tax	94,216		\ -	94,216
Franchise taxes	5,580		2	5,580
Other	14,859		722	14,859
	\$ 201,395	\$	63,493	\$ 264,888

Enterprise Funds

	 Water	Wastewater		Electric		Refuse		Total	
Accounts	\$ 306,039	\$	229,413	\$	748,627	\$	103,405	\$	1,387,484
Other	9,345		(m)		20		9		9,345
Allowance	 (68,851)		(65,611)		(144,567)		(31,905)		(310,934)
	\$ 246,533	\$	163,802	\$	604,060	\$	71,500	\$	1,085,895

Component Units

	E	conomic	Community			
	Dev	elopment	Dev	elopment		
	Co	rporation	Co	rporation		
Sales tax	\$	47,108	\$	47,108		
	\$	47,108	\$	47,108		

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

C. Capital Assets

The primary government's summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances		Increases		Decreases/ Reclassifications			Ending Balances
Capital assets, not being depreciated:							_	
Land	\$	1,314,042	\$	3.00	\$	-	\$	1,314,042
Construction in progress		166,596		1,088,598		(309,101)	•	946,093
Total capital assets not being depreciated		1,480,638		1,088,598		(309,101)		2,260,135
Capital assets, being depreciated:								
Buildings and improvements		2,201,534		23,275		-		2,224,809
Vehicles and equipment		2,731,086		4		<u> </u>		2,731,086
Infrastructure		15,620,529		21,785		309,101		15,951,415
Total capital assets being depreciated		20,553,149		45,060		309,101	_	20,907,310
Less accumulated depreciation								
Buildings and improvements		(1,581,634)		(52,969)		-		(1,634,603)
Vehicles and equipment		(2,137,506)		(224,365)		14		(2,361,871)
Infrastructure	(1	10,787,681)		(454,440)		55		(11,242,121)
Total accumulated depreciation	(1	14,506,821)		(731,774)	_	74		(15,238,595)
Net capital assets being depreciated		6,046,328		(686,714)		309,101		5,668,715
Total Capital Assets	\$	7,526,966	\$	401,884	\$	22	\$	7,928,850

Depreciation was charged to governmental functions as follows:

General and administrative Library	Ф	23,332 6,774
Public safety		129,686
Public works		547,467
Community development		24,515
Total Governmental Activities Depreciation Expense	\$	731,774

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

	Beginning Balances		Increases		Decreases/ Reclassifications		Ending Balances
Capital assets, not being depreciated:			-				
Land	\$	77,285	\$:≘0	\$	(#)	\$ 77,285
Construction in progress		1,786,840		375,114		(583,039)	1,578,915
Total capital assets not being depreciated	_	1,864,125		375,114	<u> </u>	(583,039)	1,656,200
Capital assets, being depreciated:							
Buildings and improvements		231,192		S#1		3 9)	231,192
Vehicles and equipment		1,641,163		270,428	91		1,911,591
Infrastructure		16,398,605		1,312,957		583,039	18,294,601
Total capital assets being depreciated	=	18,270,960		1,583,385	-	583,039	20,437,384
Less accumulated depreciation							
Buildings and improvements		(36,620)		(5,405)		=	(42,025)
Vehicles and equipment		(859,748)		(161,442)			(1,021,190)
Infrastructure		(8,176,397)		(639,884)		9	(8,816,281)
Total accumulated depreciation		(9,072,765)		(806,731)			(9,879,496)
Net capital assets being depreciated		9,198,195		776,654		583,039	10,557,888
Total Capital Assets	\$	11,062,320	\$	1,151,768	\$		\$ 12,214,088

Depreciation was charged to business-type functions as follows:

Water	\$ 253,327
Wastewater	352,181
Electric	201,223
Total Business-Type Activities Depreciation Expense	\$ 806,731

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

Community	Develo	nment	Corporation
Community	Develo	PHICH	Corporation

	В	eginning			Dec	eases/	Ending		
	Balances		In	creases	Reclass	ifications	E	Balances	
Capital assets, not being depreciated:									
Land	\$	182,820	\$	¥	\$	===	\$	182,820	
Construction in progress		10,000		=		*		10,000	
Total capital assets not being depreciated		192,820		2				192,820	
Capital assets, being depreciated:									
Office equipment		7,425		6,246		-		13,671	
Total capital assets being depreciated		7,425		6,246				13,671	
Less accumulated depreciation									
Office equipment		(619)		(1,003)		2		(1,622)	
Total accumulated depreciation	6:	(619)		(1,003)				(1,622)	
Net capital assets being depreciated		6,806		5,243		-		12,049	
Total Capital Assets	\$	199,626	\$	5,243	\$	*	\$	204,869	

Economic Development Corporation

	Begi	nning			Deci	eases/	E	Ending
	Balances		Increases		Reclassifications		Balances	
Capital assets, not being depreciated:	3:							
Construction in progress	\$	340	\$	30,000	\$	2	\$	30,000
Total capital assets not being depreciated				30,000			-	30,000
Net capital assets being depreciated		- 30		(*c				14
Total Capital Assets	\$	<u>E</u>	\$	30,000	\$	2	\$	30,000

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

D. Long-term Debt

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

							A	Amounts
	Beginning					Ending	D	ue within
	Balance	 Additions	R	Reductions		Balance	C	ne Year
Governmental Activities:								
General obligation bonds	\$ 6,585,000	\$ -	\$	(495,000)	\$	6,090,000	\$	515,000
Certificates of obligation	1,670,000	:=:		(60,000)		1,610,000		65,000
Premium	412,502			(25,931)		386,571		-
	8,667,502	 (*)		(580,931)	-	8,086,571	-	580,000
Other liabilities:					-		-	
Notes payable	327,804			(84,713)		243,091		153,091
Total Governmental Activities	\$ 8,995,306	\$ 10	\$	(665,644)	\$	8,329,662	\$	733,091
Long-term liabilities due in more thar	one year				\$	7,596,571		
Business-Type Activities:								
Certificates of Obligation	\$ 5,560,000	\$ ŝ	\$	(285,000)	\$	5,275,000	\$	285,000
Capital leases	말	214,139		(40,631)		173,508	•	31,088
Total Business-Type Activities	\$ 5,560,000	\$ 214,139	\$	(325,631)	\$	5,448,508	\$	316,088
Long-term liabilities due in more than			\$	5,132,420				

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. In addition, capital leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset. As of September 30, 2020, the total net carrying value of the capital lease assets for business-type activities were \$171,311.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

		overnmental Activities	Business - Type Activities		Total
General Obligation Bonds:	-		-		
\$1,500,000 General Obligation Bonds, Series 2012	\$	1,025,000	\$	=	\$ 1,025,000
due in installments through 2032, interest at 1.25% to 3.125%					
\$2,185,000 General Obligation Refunding Bonds, Series 2014		1,475,000		2	1,475,000
due in installments through 2034, interest at 2% to 4%					
\$4,855,000 General Obligation Refunding Bonds, Series 2015		3,590,000		8	3,590,000
due in installments through 2035, interest at 2% to 4%					
Total General Obligation Bonds	\$	6,090,000	\$		\$ 6,090,000
Certificates of Obligation:					
\$5,845,000 Certificates of Obligation Bonds, Series 2017	\$	12	\$	275,000	\$ 275,000
due in installments through 2037, interest at .02% to 1.90%					
\$1,755,000 Certificates of Obligation Bonds, Series 2019					
due in installments through 2038, interest at 3.0% to 4.0%		1,610,000		#	 1,610,000
Total Certificates of Obligation	\$	1,610,000	\$	275,000	\$ 1,885,000
Notes Payable:					
\$265,000 Public Property Finance Contractual Obligations	\$	70,000	\$	=	\$ 70,000
due in annual installments through 2016, interest at 5%					
\$206,572 Caterpillar Financial Contract 001-0785042		93,091		=	93,091
due in monthly installments through 2020, interest at 3.2%					
\$130,000 Tax Notes, Series 2018		80,000		-	80,000
due in annual installments through 2023, interest at 3.70%					
Total Notes Payable	\$	243,091	\$	18	\$ 243,091
Capital Leases:					
\$214,139 Altec Digger Derrick capital lease, interest at 5.5%					
due in annual installments through 2024	\$		\$	173,508	\$ 173,508
Total Deferred Amounts	\$		\$	173,508	\$ 173,508

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

Governm		A 41 141
Governm	entai	ACDVITIES

Year ending	General Obl	ligati	on Bonds	Certificates	of Ob	ligation
September 30,	Principal		Interest	Principal		Interest
2021	\$ 515,000	\$	208,931	\$ 65,000	\$	57,875
2022	525,000		192,731	65,000		55,275
2023	545,000		174,106	70,000		52,675
2024	560,000		154,881	70,000		49,875
2025	585,000		134,881	<i>7</i> 5,000		47,075
2026	540,000		114,816	80,000		44,075
2027	310,000		99,584	80,000		40,875
2028	320,000		88,588	85,000		37,675
2029	335,000		77,066	90,000		34,275
2030	345,000		64,753	90,000		31,575
2031	355,000		51,831	95,000		28,875
2032	375,000		38,241	95,000		25,906
2033	280,000		25,600	100,000		22,819
2034	300,000		10,000	100,000		19,569
2035	200,000		120	105,000		16,194
2036	10-1		~	110,000		12,519
2037	Sie:		-	115,000		8,669
2038				120,000		4,500
Total	\$ 6,090,000	\$	1,436,009	\$ 1,610,000	\$	590,300

The 2019 certificates of obligation revenue bonds were issued on August 15, 2019, due in annual installments through 2038, bearing interest ranging from 3.0% to 4.0% payable February 15 and August 15.

The 2015 general obligation refunding bonds were issued September 8, 2015, due in annual installments through 2035, bearing interest ranging from 2.0% to 4.0% payable February 15 and August 15. Of the \$4,855,000 issued, \$2,150,000 of the 2006 series certificate of obligation was refunded.

The 2014 general obligation refunding bonds and the 2012 general obligation were used for the purpose of street improvements, including drainage, curbs, gutters, bridges, acquisition of equipment, machinery, land and right of ways as well as construction, acquiring, purchasing, renovating, enlarging, equipping and improving water and sewer system properties and facilities.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

The annual requirements to amortize total governmental notes payable at year ending were as follows:

Governmental	A	ctiv	vitio	es
--------------	---	------	-------	----

Notes	Payab	le		
Principal	Interest			
153,091	\$	4,044		
60,000		1,923		
30,000		555		
243,091	\$	6,522		
	60,000	153,091 \$ 60,000 30,000		

The annual requirements to amortize total business-type notes payable at year ending were as follows:

Business-Type Activities

Year ending		Certificates	of O	bligation
September 30,	_	Principal		Interest
2021	\$	285,000	\$	69,116
2022		290,000		68,660
2023		290,000		67,819
2024		290,000		66,369
2025		290,000		64,397
2026		295,000		61,816
2027		300,000		58,719
2028		300,000		55,029
2029		305,000		50,919
2030		310,000		46,435
2031		315,000		41,599
2032		320,000		36,465
2033		325,000		31,025
2034		330,000		25,272
2035		335,000		19,299
2036		345,000		13,102
2037		350,000		6,650
	\$	5,275,000	\$	902,591

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

The annual requirements to amortize total business-type capital leases at year ending were as follows:

Year ending		Notes Payable							
September 30,	1	Principal	Interest						
2021	\$	31,088	\$	9,543					
2022		32,798		7,833					
2023		34,602		6,029					
2024		36,506		4,125					
2025		38,514		2,117					
	\$	173,508	\$	29,647					

E. Other Long-term Liabilities

The following summarizes the changes in other long-term liabilities of the primary government during the year:

	Beginning						1	Ending	Amounts Due Within	
	I	Balance	Additions		Reductions		Balance		One Year	
Governmental Activities:					-		_		\(\frac{1}{2} = \frac{1}{2} \)	
Compensated Absences	\$	57,700	\$	7,061	\$	727	\$	64,761	\$	58,285
Total Governmental Activities	\$	57,700	\$	7,061	\$		\$	64,761	\$	58,285
Other Long-term Liabilities Due in More tha			\$	6,476						
Business-Type Activities:										
Compensated Absences	\$	20,769	\$	9,797	\$	*	\$	30,566	\$	27,510
Total Business-Type Activities	\$	20,769	\$	9,797	\$	1=1	\$	30,566	\$	27,510
Long-term Liabilities Due in More than One	Year						\$	3,056		

F. Deferred Charge on Refunding

A deferred charge resulting from the issuance of the 2015 general obligation refunding bonds has been recorded as a deferred outflow of resources and is being amortized to interest expense over the term of the refunded debt. Current year balances for governmental activities totaled \$26,433. Current year amortization expense for governmental activities totaled \$1,762.

A deferred charge resulting from the issuance of the 2014 general obligation refunding bonds has been recorded as a deferred outflow of resources and is being amortized to interest expense over the term of the refunded debt. Current year balances for governmental activities totaled \$3,696. Current year amortization expense for governmental activities totaled \$246.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

G. Interfund Transactions

Transfers between the primary government funds during the 2020 year were as follows:

Transfer Out:	General		Water	I	Electric	Total
TIRZ	\$	14,831	\$ 207,159	\$	·	\$ 221,990
Water		121,874	2			121,874
Wastewater		252,780	÷		5,750	258,530
Electric		939,206	+		(2)	939,206
Refuse		110,426			*	110,426
Total	\$	1,439,117	\$ 207,159	\$	5,750	\$ 1,652,026

The compositions of interfund balances as of year end were as follows:

	Due from (receivable):							
Due to (payable):	Debt Service		Wastewater		Non-major		Total	
General	\$	14,701	\$	121	\$	3	\$	14,701
Capital projects		11,711		·		9	Ť	11,711
Electric		% <u>-</u>		725,930		ă		725,930
Non-major		92		42,334		164,355		206,689
Total	\$	26,412	\$	768,264	\$	164,355	\$	959,031

Amounts recorded as "due to/from" are considered to be temporary loans and will be repaid during the following year.

H. Advances

Advances are amounts that are temporary loans to be considered long term. During the fiscal year ending September 30, 2020, an advance in the amount of \$62,930 was made from the Economic Development Corporation to the Electric Fund. The temporarily loaned funds are being paid back to the component unit on a monthly basis in the amount of \$2,622. As of the year ending September 30, 2020 there was a remaining advance balance of \$39,331.

I. Restricted Net Position / Fund Balance

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

The following is a list of restricted net position / fund balance of the City:

			Governmental		Go	vernmental
			Activities		Funds	
	Restricted for:					
	Debt service		\$	702,369	\$	702,369
	Capital projects			-		2,416,911
	Parks			20,538		20,538
	Library			2,589		2,589
*	Municipal court			20,772		20,772
	Public safety			209,440		209,440
	Special projects			139,977		139,977
		Total	\$	1,095,685	\$	3,512,596

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

The City uses a number of approaches to decrease risks and protect against losses to the City, including internal practices, employee training, and a code of ethics, which all employees are required to acknowledge.

The City owns and operates motor vehicles and may provide such vehicle to employees for business use during the course and scope of their employment. The City is insured as to its own property losses, and the liability of loss to others.

B. Contingent Liabilities

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

The City participates in grant programs which are governed by various rules and regulations 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 had 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 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.

C. Arbitrage

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

D. Pension Plans

Texas Municipal Retirement System

1. Plan Description

The City of Farmersville, Texas participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report that can be obtained at www.tmrs.com.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

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

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	21
Inactive employees entitled to but not yet receiving benefits	15
Active employees	<u>35</u>
Total	71

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Farmersville, Texas were required to contribute 5% of their annual gross earnings during the fiscal year. The contribution rates for the City of Farmersville, Texas were 8.57% and 8.74% in calendar years 2019 and 2020, respectively. The City's contributions to

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

TMRS for the year ended September 30, 2020, were \$203,434, and were equal to the required contributions.

4. Net Pension Liability (Asset)

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

Actuarial assumptions

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

Inflation 2.5% per year Overall payroll growth 3.0% per year

Investment Rate of Return 6.75%, net of pension plan investment expense,

including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. 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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

(expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)				
Global Equity	30.0%	5.30%				
Core Fixed Income	10.0%	1.25%				
Non-Core Fixed Income	20.0%	4.14%				
Real Return	10.0%	3.85%				
Real Estate	10.0%	4.00%				
Absolute Return	10.0%	3.48%				
Private Equity	5.0%	7.75%				
Total	100.0%					

Discount Rate

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

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

1% Decrease 5.75%		Curre	nt Single Rate	1% Increase 7.75%		
		Assur	nption 6.75%			
\$	1,217,942	\$	327,819	\$ (405,172)		

Changes in the Net Pension (Asset) Liability

	Total Pension Liability (a)		Plan Fiduciary Net Position (b)		Net Pension (Asset) Liability (a) – (b)		
Balance at 12/31/18	\$	5,954,949	\$	5,092,035	\$	862,914	
Changes for the year:							
Service cost		263,418		840		263,418	
Interest		403,168		•		403,168	
Change in benefit terms				(#)		*	
Difference between expected and							
actual experience		(160,034)		-		(160,034)	
Changes of assumptions		40,610		(47)		40,610	
Contributions – employer		240		189,069		(189,069)	
Contributions – employee		-		110,309		(110,309)	
Net investment income		(#6		787,461		(787,461)	
Benefit payments, including							
refunds of emp. contributions		(227,592)		(227,592)		(B)	
Administrative expense			(4,448)			4,448	
Other changes		\$6		(134)		134	
Net changes		319,570		854,665		(535,095)	
Balance at 12/31/19	\$	6,274,519	\$	5,946,700	\$	327,819	

Pension Plan Fiduciary Net Position

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

5. <u>Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</u>

For the year ended September 30, 2020, the City recognized pension expense of \$276,540.

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

ows) of
ources
(173,853)
<u> </u>
(108,945)
3
(282,798)

The City reported \$156,269 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	
December 31:	
2020	\$ (72,478)
2021	(76,746)
2022	(13,723)
2023	(89,343)
2024	=
Thereafter	
	\$ (252,290)

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

6. Other Postemployment Benefits

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB. The SDBF covers both active and retiree benefits with no segregation of assets and, therefore, doesn't meet the definition of a trust under GASB No. 75, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

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

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	2
Active employees	35
Total	48

The City's retiree contribution rates to the TMRS SDBF for the years ended 2020, 2019 and 2018 were \$935, \$869 and \$836, respectively, which equaled the required contribution each year.

	Annual	Actual	
	Required	Contribution	Percentage of
Plan/	Contribution	Made	ARC
Calendar Year	(Rate)	(Rate)	Contributed
2018	0.04%	0.04%	100.0%
2019	0.04%	0.04%	100.0%
2020	0.04%	0.04%	100.0%

NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2020

Total OPEB Liability

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

Actuarial assumptions:

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

Inflation 2.5% per year

Overall payroll growth 3.5% to 11.5%, including inflation per year

Discount rate 2.75% Retirees' share of benefit-related costs \$0

Administrative expenses All administrative expenses are paid through the

Pension Trust and accounted for under reporting

requirements under GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 3.71%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 2.75%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

1% Decrease		Curre	nt Single Rate	1% Increase		
	1.75% Ass		Assumption 2.75%		3.75	
\$	112,428	\$	94,613	\$	80,369	

Changes in the Total OPEB Liability:

	Total OPEB Liability		
Balance at 12/31/17	\$	84,042	
Changes for the year:			
Service Cost		5,074	
Interest		3,196	
Difference between expected and			
actual experience		(10,667)	
Changes of assumptions		13,850	
Benefit payments		(882)	
Net changes		10,571	
Balance at 12/31/18	\$	94,613	

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

For the year ended September 30, 2020, the City recognized OPEB expense of \$7,687.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

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

	Deferred Outflows of Resources		Deferred Inflows of Resources		
Difference between expected and					
actual experience	\$:=:	\$	(14,140)	
Changes in assumptions		11,170		:=:	
Contributions subsequent to					
measurement date		7 15		ia .	
Total	\$	11,885	\$	(14,140)	

The City reported \$715 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2021.

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

Year ended December 31:	
2020	\$ (582)
2021	(582)
2022	(582)
2023	(1,418)
2024	111
Thereafter	83
	\$ (2,970)

Texas Emergency Services Retirement System

1. Plan Description

The Fire Fighter's Pension Commissioner is the administrator of the Texas Emergency Services Retirement System (TESRS), a cost-sharing multiple employer pension system established and administered by the State of Texas to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. At August 31, 2020, there were 238 member fire or emergency services departments actively participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a participating department.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

At August 31, 2020, TESRS membership consisted of:

Retirees and Beneficiaries Currently	
Receiving Benefits	3,837
Terminated Participants Entitled to Benefits	
but Not Yet Receiving Them	1,787
Active Participants (Vested and Nonvested)	<u>3,634</u>
Total	9,253

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

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percent multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2% compounded annually.

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

2. Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of the System, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is \$36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the System contribution that directly impacts future retiree annuities. According to the state law governing the System, the state is required to contribute an amount necessary to make the System "actuarially sound" each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

The board rule defining contributions was amended in 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the state are not enough with the Part One contributions to provide an

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percent of the Part One portion (not to exceed 15%), is to be actuarially adjusted every two years based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2016, the Part Two contributions were established by the board to be 2% of the Part One contributions beginning September 1, 2017. Based on the August 31, 2018 actuarial valuation, the Part Two contributions are not required for an adequate contribution arrangement.

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

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

3. Contributions

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by board rule. For the fiscal year ending August 31, 2020, total contributions (dues and prior service) of \$3,755,240 were paid into TESRS by the political subdivisions served by the member volunteer emergency services personnel. The state appropriated \$1,329,224 for the fiscal year ending August 31, 2020.

The purpose of the biennial actuarial valuation is to determine if the contribution arrangement is adequate to pay the benefits that are promised. Actuarial assumptions are disclosed in Section I(B)(1). The most recently completed biennial actuarial valuation as of August 31, 2018 stated that TESRS has an adequate contribution arrangement for the benefit provisions recognized in the valuation based on the expected total contributions, including the expected contributions both from the governing body of each participating department and from the state.

The expected contributions from the state are state appropriations equal to (1) the maximum annual contribution (one third of all contributions to TESRS by governing bodies of participating departments in a year) as needed in accordance with state law governing TESRS and (2) approximately \$675,000 each year to pay for part of the System's administrative expenses.

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

Valuation Date Actuarial Cost Method Amortization Method Amortization Asset Valuation Method Actuarial Assumptions:	August 31, 2016 Entry Age Level dollar, open 30 years Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value	August 31, 2018 Entry Age Level dollar, open 30 years Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value	August 31, 2020 Entry Age Level dollar, open 30 years Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value
Investment Rate of Return *	7.75% per year, net of investment expenses	7.75% per year, net of investment expenses	7.50% per year, net of investment expenses
Projected Salary Increases * * Includes Inflation at Cost-of-Living Adjustments	N/A 3.50% None	N/A 3.00% None	N/A 3.00% None

The target allocation for each major asset class is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Net Real Rate of Return		
Equities:				
Large cap domestic	20%	5.83%		
Small cap domestic	10%	5.94%		
Developed international	15%	6.15%		
Emerging markets	5%	7.25%		
Master limited partnership	5%	6.41%		
Real Estate	10%	4.48%		
Multi asset income	5%	3.84%		
Fixed income	30%	1.99%		
Cash	0%	0%		
Total	100.0%	4.60%		

Discount Rate:

The discount rate used to measure the Total Pension Liability was 7.5%. No projection of cash flows was used to determine the discount rate because the August 31, 2018 actuarial valuation showed that expected contributions would pay the normal cost and amortize the unfunded actuarial accrued liability (UAAL) in 30 years using the conservative level dollar amortization method. Because of the 30-year amortization period with the conservative amortization method, the pension plan's fiduciary net position is expected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

4. Changes in the Net Pension Liability

Total Pension		Plan Fiduciary		Net Pension
Liability (a)]	Net Position (b)		Liability (a) – (b)
\$ 216,687	\$	173,885	\$	42,802
2,743		:=:		2,743
16,169		1943		16,169
-		15		5
€¥3				2
251		1,954		(1,954)
3#3		5,520		(5,520)
•		17,922		(17,922)
(10,116)		(10,116)		<u>~</u>
1.50 m		(471)		471
271				271
9,067		14,809		(5,742)
\$ 225,754	\$	188,694	\$	37,060
	\$ 216,687 2,743 16,169 (10,116) 	Liability (a) \$ 216,687 \$ 2,743 16,169 (10,116) 271 9,067	Liability (a) Net Position (b) \$ 216,687 \$ 173,885 2,743 16,169 - 1,954 - 5,520 - 17,922 (10,116) (10,116) - (471) 271 - 9,067 14,809	Liability (a) Net Position (b) \$ 216,687 \$ 173,885 \$ \$ 2,743

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 7.5%, 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 (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

1% Decrease		Cu	rrent Single Rate	1% Increase		
6.5%		A	ssumption 7.5%	8.5%		
\$	71,402	\$	37,060	\$	13,199	

Pension Plan Fiduciary Net Position:

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

NOTES TO FINANCIAL STATEMENTS, Continued September 30, 2020

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended September 30, 2020, the City recognized pension expense of \$10,142.

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

	Deferred Outflows			Deferred
		of Resources		(Inflows) of Resources
Difference between expected and		==	-	
actual economic experience	\$		\$	(52)
Difference between projected and				, ,
investment earnings		5,512		-
Changes in pension proportion		74		(1,814)
Total	\$	5,512	\$	(1,866)

Other amounts reported as deferred outflows related to the TESRS pension will be recognized in pension expense as follows:

Year ended August 31:	
2020	\$ 1,105
2021	552
2022	1,298
2023	2,277
2024	(57)
Thereafter	(1,529)
	\$ 3,646

E. Restatement

The City has restated beginning net position/fund balance within governmental activities and general fund due to a correction relating to the police seized assets account in the prior year. The restatement of beginning net position/fund balance is as follows:

	Go	vernmental	General
		Activities	Fund
Prior year ending net position/fund balance as reported		2,497,673	\$ 758,507
To correct capital assets		5,377	5,377
Restated beginning net position/fund balance	\$	2,503,050	\$ 763,884

F. Subsequent Events

There were no material subsequent events through May 24, 2021, the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

For the Year Ended September 30, 2020

						riance with
						nal Budget
	Ori	ginal & Final				Positive
Revenues	Budget		-	Actual	(I	Vegative)
Property tax	\$	1,304,510	\$	803,958	\$	(500,552)
Sales tax	Ψ	462,195	Ψ	579,850	Ψ	117,655
Franchise and local taxes		150,775		172,557		21,782
License and permits		162,917		146,870		(16,047)
Charges for services		173,642		176,838		3,196
Fines and forfeitures		150,000		106,120		(43,880)
Intergovernmental		109,104		128,495		19,391
Investment income		22,500		11,453		(11,047)
Other revenues		74,003		90,929		16,926
Total Revenues		2,609,646		2,217,070	-	(392,576)
Expenditures Current:					4	
Mayor and city council		16,640		9,017		7,623
Administration		931,163		857,009		74,154
Library and civic center		176,033		171,385		4,648
Municipal court		210,546		191,326		19,220
Police		1,184,748		1,172,696		12,052
Fire and EMS		344,880		330,324		14,556
Public works		696,501		607,220		89,281
Debt Service:						
Principal		84,713		84,713		
Interest and fiscal charges		8,311		10,920		(2,609) *
Total Expenditures		3,653,535		3,434,610		218,925
Revenues Over (Under)						
Expenditures		(1,043,889)		(1,217,540)		(173,651)
Other Financing Sources (Uses)						
Transfers in		1,424,286		1,439,117		14,831
Transfers (out)		(380,397)				380,397
Total Other						
Financing Sources (Uses)		1,043,889		1,439,117		395,228
Net Change in Fund Balance	\$			221,577	\$	221,577
Beginning fund balance				763,884		
Ending Fund Balance			\$	985,461		
Notes to Required Supplementary Information			-			

Notes to Required Supplementary Information

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

^{2. *} Expenditures exceeded appropriations at legal level of control.

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

Years Ended:

		12/31/2019		12/31/2018	12/31/2017		
Total pension liability	7		-		_		
Service cost	\$	263,418	\$	250,407	\$	241,395	
Interest		403,168		380,340		356,264	
Differences between expected and actual						,	
experience		(160,034)		4,299		40,315	
Changes of assumptions		40,610		-		· Sec.	
Benefit payments, including refunds of participant contributions		(227 500)					
	-	(227,592)	-	(379,121)	-	(192,468)	
Net change in total pension liability	-	319,570	2	255,925		445,506	
Total pension liability - beginning	\$	5,954,949	\$	5,699,024	\$	5,253,518	
Total pension liability - ending (a)	\$	6,274,519	\$	5,954,949	\$	5,699,024	
Plan fiduciary net position							
Contributions - employer	\$	189,069	\$	178,682	\$	177,306	
Contributions - members		110,309		104,861		101,087	
Net investment income		787,461		(160,254)		641,460	
Benefit payments, including refunds of							
participant contributions		(227,592)		(379,121)		(192,468)	
Administrative expenses		(4,448)		(3,098)		(3,324)	
Other		(134)		(161)		(168)	
Net change in plan fiduciary net position	-	854,665	_	(259,091)	-	723,893	
Plan fiduciary net position - beginning		5,092,035		5,351,126		4,627,233	
Plan fiduciary net position - ending (b)	\$	5,946,700	\$	5,092,035	\$	5,351,126	
Fund's net pension liability - ending (a) - (b)	\$	327,819	\$	862,914	\$	347,898	
Plan fiduciary net position as a percentage of the							
total pension liability		94.78%		85.51%		93.90%	
Covered payroll	\$	2,206,179	\$	2,097,213	\$	2,021,738	
Fund's net position as a percentage of payroll		14.86%		41.15%		17.21%	

Notes to schedule:

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

	12/31/2016	_	12/31/2015	_	12/31/2014		
\$	231,232	\$	207,028	\$	157,726		
	335,857		326,753		313,135		
	(60,555)		(22,859)		(66,943)		
	120		41,648				
	(226,121)		(287,705)		(190 249)		
-	280,413	-	264,865		(180,348)		
\$	4,973,105	\$	4,708,240	\$	223,570		
\$	5,253,518	_		·—	4,484,670		
Ф	3,233,316	\$	4,973,105	\$	4,708,240		
\$	163,202	\$	165,151	\$	146,026		
	96,588		89,856		81,766		
	291,046		6,399		232,214		
	(226,121)		(287,705)		(180,348)		
	(3,287)		(3,897)		(2,424)		
	(177)		(194)		(199)		
	321,251		(30,390)	-	277,035		
	4,305,982		4,336,372		4,059,337		
\$	4,627,233	\$	4,305,982	\$	4,336,372		
\$	626,285	\$	667,123	\$	371,868		
	88.08%		86.59%		92.10%		
\$	1,931,763	\$	1,797,114	\$	1,635,328		
	32.42%		37.12%		22.74%		

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN TEXAS MUNICIPAL RETIREMENT SYSTEM

Fiscal Years Ended:

	9/30/2020		9/30/2019		9/30/2018		9/30/2017	
Actuarially determined employer contributions Contributions in relation to the actuarially	\$	203,434	\$	185,997	\$	179,231	\$	173,496
determined contribution Contribution deficiency (excess) Annual payroll	\$ \$ \$	203,434	\$ \$ \$	185,997 - 2,173,349	\$ \$	179,231 - 2,088,834	\$ \$ \$	173,496
Employer contributions as a percentage of payroll		8.70%		8.56%		8.58%		8.69%

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

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes Actuarially determined contribution rates are

calculated as of December 31 and become

effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method Entry Age Normal

Amortization Method Level Percentage of Payroll, Closed

Remaining Amortization Period 26 years

Asset Valuation Method 10 Year smoothed market; 12% soft corridor

Inflation 2.5%

Salary Increases 3.50% to 11.50% including inflation

Investment Rate of Return 6.75%

Retirement Age Experience-based table of rates that are specific to

the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study

of the period 2014 - 2018

Mortality Post-retirement: 2019 Municipal Retirees of Texas Mortality

Tables. The rates are projected on a fully generational basis with

scale UMP.

Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational

basis with scale UMP.

Other Information:

Notes There were no benefit changes during the year.

9/30/2016			9/30/2015	1
\$	170,502	\$	159,524	
\$	170,502	\$	159,524	
\$	3 0 0	\$	<u> </u>	
\$	1,977,366	\$	1,749,217	
	8.62%		9.12%	

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM SUPPLEMENTAL DEATH BENEFITS PLAN

Years Ended:

	12/31/2019			12/31/2018		12/31/2017	1
Total OPEB liability	-		-				
Service cost	\$	5,074	\$	5,662	\$	4,852	
Interest		3,196		3,039		2,949	
Changes in benefit terms		+				2	
Differences between expected and actual experience		(10,667)		(7,689)		-	
Changes of assumptions		14,203		(5,872)		6,409	
Benefit payments, including refunds of participant							
contributions		(882)		(839)		(809)	
Net change in total OPEB liability		10,924	-	(5,699)	-	13,401	
Total OPEB liability - beginning	\$	83,689	\$	89,388	\$	75,987	
Total OPEB liability - ending	\$	94,613	\$	83,689	\$	89,388	2
Covered payroll	\$	2,206,179	\$	2,097,213	\$	2,021,738	
City's total OPEB liability as a percentage of covered							
payroll		4.29%		3.99%		4.42%	

Notes to schedule:

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

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

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM Years Ended:

	8/31/2020		8	3/31/2019	8/31/2018	
Total pension liability			_		-	
Service cost	\$	2,743	\$	2,817	\$	2,836
Interest		16,169		15,935		17,629
Changes in benefit terms		4,394		-		5,030
Differences between expected and actual						,
experience		(2,889)		(46)		(160)
Changes of assumptions		(100)		7 <u>2</u> 8		÷
Benefit payments, including refunds of						
participant contributions		(10,116)		(9,712)		(10,395)
Net change in total pension liability	25.	10,201		9,040		14,940
Total pension liability - beginning	\$	210,947	\$	207,647	\$	229,836
Total pension liability - ending (a)	\$	221,148	\$	216,687	\$	244,776
Plan fiduciary net position	•	*	-			
Contributions - employer	\$	5,520	\$	5,256	\$	2,366
Contributions - members		1,954		2,007		7,296
Net investment income		17,922		1,722		20,139
Benefit payments, including refunds of				·		ŕ
participant contributions		(10,116)		(9,712)		(10,395)
Administrative expenses		(471)		(342)		(281)
Net change in plan fiduciary net position		14,809		(1,069)		19,125
Plan fiduciary net position - beginning		169,279	8	174,954	_	187,113
Plan fiduciary net position - ending (b)	\$	184,088	\$	173,885	\$	206,238
Fund's net pension liability - ending (a) - (b)	\$	37,060	\$	42,802	\$	38,538
Plan fiduciary net position as a percentage of the				_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
total pension liability		83.24%		80.25%		84.26%
Number of active members		23		24		24
Systems' net pension liability per active member		1,611		1,783		1,606

Notes to schedule:

However, until a full ten-year trend is compiled, only available information is shown.

¹ This schedule is presented to illustrate the requirement to show information for ten years.

²⁾ Determined from the end of year total pension liability using the roll back procedure allowed for the initial year of implementing GASB 67.

³⁾ There is no compensation for active members, so number of active members is used instead.

⁴⁾ The System's net pension liability was measured as of August 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 20120.

_	8/31/2017	_	8/31/2016	8/31/2015				
\$	3,266	\$	4,338	\$	4,388			
	19,410		22,789		21,939			
			1,848		×			
	· ·		166		1,50			
	Ē		2,278		5.50			
	(10,316)	_	(12,037)		(11,652)			
	12,360		19,382		14,675			
\$	252,339	\$	295,734	\$	284,524	2		
\$	264,699 4	\$	315,116	\$	299,199			
\$	3,247	\$	4,055	\$	4,241			
	10,275		8,867		9,105			
	20,042		12,689		(8,529)			
	(10,316)		(12,037)		(11,652)			
	(378)		(427)		(559)			
	22,870		13,147		(7,394)			
	192,626		227,401		237,459			
\$	215,496	\$	240,548	\$	230,065			
\$	49,203	\$	74,568	\$	69,134			
	81.41%		76.34%		76.89%			
	23		28		29	3		
\$	2,139	\$	2,663	\$	2,384			

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM

Fiscal Years Ended:

	; .	9/30/2020	-	9/30/2019	8	9/30/2018	-	9/30/2017
Actuarially determined employer contributions	\$	14,616	\$	12,421	\$	11,609	\$	11,996
Contributions in relation to the actuarially								,
determined contribution	\$	14,616	\$	12,421	\$	11,609	\$	11,996
Contribution deficiency (excess)	\$	9	\$		\$		\$	
Number of active members		23		24		23	4	23
Employer contributions per member		635		518		505		522

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

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes Contribution rates are determined by board rule

and become effective August 31.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method Entry Age Normal

Amortization Method Level Percentage of Payroll, Closed

Remaining Amortization Period 27 years

Asset Valuation Method 5 Year smoothed market; 20% soft corridor

 $\begin{array}{lll} & 3.0\% \\ \text{Salary Increases} & \text{n/a} \\ \text{Investment Rate of Return} & 7.5\% \\ \end{array}$

Retirement Age Experience-based table of rates that are specific to

the City's plan of benefits.

Mortality RP2000 Combined Healthy Lives Mortality

for males and females projected to 2024

by scale AA.

Other Information:

Notes There were no benefit changes during the year.

17	9/30/2016	,	9/30/2015	1
\$	10,692	\$	6,469	
\$	10,692	\$	6,469	
\$:=:	\$:=:	•
	28		29	
	382		223	

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NONMAJOR GOVERNMENTAL FUNDS

LIBRARY FUND

This fund accounts for funds to be used on the City's library.

MUNICIPAL COURT TECHNOLOGY FUND

This fund accounts for funds that are legally restricted for use on municipal court technology.

MUNICIPAL COURT SECURITY FUND

This fund accounts for funds that are used for Law Enforcement Officer Safety Equipment grants to be used for Law Enforcement Officer Safety Equipment.

CHAPPARAL GRANT FUND

This fund accounts for funds that are used for the development and maintenance of the Chapparal Trail.

SAFE ROUTES SCHOOL

This fund accounts for funds that are used for school routes and crossing guards.

LEOSE

The Law Enforcement Officer Standards and Education is used to account for funds used to provide continuing education for law enforcement officers.

CHILD SAFETY

The purpose of this fund is to provide funding for public, parochial, and private school crossing guard programs inside the City.

SPECIAL PROJECTS

This fund accounts for funds to be used for special projects.

JW SPAIN GRANT

This fund accounts for the funds to be used to complete the master plan study for the JW Spain Athletic Complex.

RADIO GRANTS

This fund accounts for the funds to be used radio equipment.

SIDEWALK GRANT

This fund accounts for the funds to be used to complete the sidewalk project.

SOUTH RIKE STREET GRANT

This fund accounts for the funds to be used to complete the street project.

CARES ACT FUNDING

This fund accounts for the funds to be used to support the relief of the COVID-19 pandemic.

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS September 30, 2020

	Library Fund		Municipal Court Technology		Iunicipal Court Security	C	happaral Grant Fund	Sa	fe Routes School Fund	LEOSE	
Assets				7							
Cash and cash equivalents	\$ 2,589	\$:=:	\$	20,772	\$	72	\$	61,548	\$	1,874
Due from other funds			(*)				946		==,0==	4	1,0.1
Total Assets	\$ 2,589	\$	-	\$	20,772	\$		\$	61,548	\$	1,874
<u>Liabilities</u>											
Accounts payable	\$	\$	130	\$	-	\$	==	\$	9	\$	-
Due to other funds	9		202		36	7	55,742	4	_	Ψ	187
Total Liabilities			332	-	-	-	55,742	-		-	
Fund Balances				_	-	-		5		-	
Restricted for:											
Library	2,589		3				-				
Municipal court	-		=		20,772						_
Public safety			-				=		61,548		1,874
Special projects	72		-				_		01,540		1,074
Unassigned	:#3		(332)				(55,742)		-		Ī
Total Fund Balances	2,589	-	(332)	_	20,772	_	(55,742)	_	61,548		1,874
Total Liabilities	 	_	(===3)	-			(30), 12)	_	01,010		1,074
and Fund Balances	\$ 2,589	\$	72	\$	20,772	\$		\$	61,548	\$	1,874

_	Child Safety		Special Projects	JW Spain Grant		Radio Grants						Cares Act Funding		Sidewalk Grant		outh Rike Street Grant		Total Nonmajor vernmental
\$	19,602	\$	91,083 164,355	\$ 956 -	\$	6,083	\$	126,416	\$	æ æ	\$	£	\$	330,923 164,355				
<u>\$</u>	19,602	\$ =	255,438	\$ 956	\$	6,083	\$	126,416	\$		\$	*	\$	495,278				
\$	핕	\$	122,500	\$ 5 1	\$:=:	\$		\$	92	\$	~	\$	122,630				
_			E:	2				AT.		42,334		108,411		206,689				
_		-	122,500)¥			4			42,334	_	108,411		329,319				
	В		æ	545				¥		-		-		2,589				
	-		1.5	3 - 8		2		=		2		-		20,772				
	19,602		127	-				126,416				540		209,440				
	(-		132,938	956		6,083		15						139,977				
			=	::		=		1721		(42,334)		(108,411)		(206,819)				
	19,602		132,938	956		6,083		126,416		(42,334)		(108,411)	_	165,959				
\$	19,602	\$	255,438	\$ 956	\$	6,083	\$	126,416	\$		\$	-	\$	495,278				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2020

	Library Fund	unicipal Court chnology		funicipal Court Security	C	Chapparal Grant Fund		fe Routes School Fund]	LEOSE
Revenues			-							
Fines and forfeitures	\$	\$ 3,222	\$	3,082	\$		\$	-	\$	_
Donations and contributions	66	=		(34)				742	•	2
Grant income	285	12						200		
Investment income		140		250		2				
Total Revenues	66	3,222		3,082	_	-		12.		- 4
Expenditures										
Library	250	-		2		-		20		
Municipal court	20	2,986						50		(E)
Public works	-	_,,		9						
Total Expenditures	-	2,986		•			=		=	75
Revenues Over										
(Under) Expenditures	66	236		3,082		•			12	39.
Net Change in Fund Balances	66	236		3,082		7 7 5		-		540
Beginning fund balances	2,523	(568)		17,690		(55,742)		61,548		1,874
Ending Fund Balances		\$ (332)	\$	20,772	\$	(55,742)	\$	61,548	\$	1,874

_	Child Safety		Special Projects	Л-	W Spain Grant		Radio Grants				Cares Act Funding										idewalk Grant	South Ril Street Grant		Nonmajo Governmer	
\$	4,637	\$	=	\$	-	\$		\$		\$	-	\$	340	\$	10,941										
	3				ē		1,50		-				₹ <u>₹</u>		66										
	#		12:		2		:=		132,416		=		216,326		348,742										
5	-		1,315		*		(+)		*		-		5 ₩ 5		1,315										
	4,637		1,315				- 1		132,416	:		=	216,326		361,064										
_	6,040				46,924		# # #	_	6,000		# # # # # # # # # # # # # # # # # # #	·	160,235 160,235	31	46,924 9,026 166,235 222,185										
	(1,403)	_	1,315	_	(46,924)	_	(#)		126,416	_	 :		56,091	11-	138,879										
	(1,403)		1,315		(46,924)		4		126,416		ž.		56,091		138,879										
	21,005		131,623		47,880		6,083		-		(42,334)		(164,502)		27,080										
\$	19,602	\$	132,938	\$	956	\$	6,083	\$	126,416	\$	(42,334)	\$	(108,411)	\$	165,959										

Agenda Section	Regular Agenda
Section Number	VIII.B
Subject	Consider, discuss and act upon a recommendation from the Parks & Recreation Board regarding chages to the Subdivision Ordinance Section 65-61 Park Land Dedication.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Recommendation Sheet
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove Move item to another agenda. No motion, no action

Park land dedication recommendations:

If 5% of land is donated by subdivision

Needs to be suitable for recreational use

- No flood zone
- City Council and Park/Recreation board must be in agreement with the plot of land (terrain and topography)

If Subdivision would rather NOT donate land, then cash in lieu of would be strongly encouraged

• \$500/unit

Example: Camden ~ 274 units @ \$500/unit = \$137,000

Agenda Section	Regular Agenda
Section Number	VIII.C
Subject	Consider, discuss and act upon a business plan for fiber.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Presentation Slides
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to another agenda. No motion, no action

CITY OF FARMERSVILLE FIBER NETWORK

DECISION POINT GATE I

BEN WHITE

CITY MANAGER

25 MAY 2021

PRECEDING ACTIVITY

- iWire365 study, 2016
- \$22M Fiber/Central Office Infrastructure
- \$23.4M Medium Sized Data Center
- FEDC did not have confidence to proceed forward
- Mont Belvieu Site Visit, 2018
- Fiber to the Home (FTTH) established in 2017
- \$7M Fiber, \$3M Central Office
- 30% market penetration before going live
- Predicted positive case flow in 4 years, achieved it in 2, had \$3M in contingency cash
- Farmersville Fiber Survey, 2019
- 199 respondents
- Only 26% responded they were satisfied with their service
- Only 22% said their current service is sufficient

- Farmersville CARES Act Fiber EDA Grant Application, 2020
- Applied October 2020
- Allocated \$2.9M in December 2020, \$730K match requirement
- \$2.2M Fiber/Data Dome, \$1.43M Central Office/Other
- City Manager Fiber Advisory Committee formed 2020
- American Rescue Plan (ARP) funding
- Approximately \$800K
- Farmersville Citizen Survey (Broadband), 2021
- 187 respondents
- 73.5% very satisfied or somewhat satisfied
- 75% depend on internet for work or school
- 32% between \$30-\$50, 35% between \$51-\$70
- 56% of respondents willing to pay same or more to get more speed and reliability
- May have to deliver more service at less cost to get penetration numbers in the 70% range

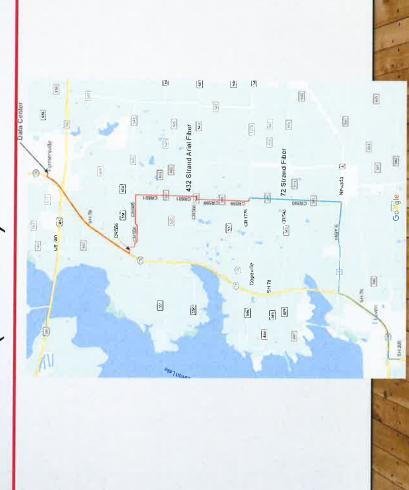
ECONOMIC DEVELOPMENT ADMINISTRATION **GRANT AWARD**

- Fiber Backhaul Loop
- 20.86 miles of 432 strand aerial fiber providing fiber optic backhaul throughout the city.
- connections to major providers of dark fiber in the area including Zayo and People's Telephone. This fiber also 4.5 miles of 432 strand aerial fiber and 8.5 miles of 72 strand aerial fiber providing dual redundant backhaul includes connections with the Farmersville central office/data center
- Wireless Data Dome
- 3.5 GHz CBRS band creating a 200+ MBPS Long Term Evolution (LTE)/4G/5G capable data dome wireless coverage for portable devices such a mobile phones and portable computers
- Central Office/Data Center
- Located in existing Farmersville City Hall remodeled to provide suitable space, environmental controls, backup power, security, lighting, and connectivity

ECONOMIC DEVELOPMENT ADMINISTRATION GRANT AWARD (CONT.)



ECONOMIC DEVELOPMENT ADMINISTRATION GRANT AWARD (CONT.)



ECONOMIC DEVELOPMENT ADMINISTRATION GRANT AWARD (CONT.)

• EDA CARES Act Grant requires one more environmental approval step prior to final approval of the award

RECOMMENDATIONS FOR A PATH FORWARD GATE DECISION POINTS

- Gate 1: Fund Feasibility Study
- Funded by ARP funds up to \$50K
- Duration: 2 months
- Marketing analysis with penetration predictions
- Systems engineering approach for major components
- Concept level fiber network layout
- Cost/benefit analysis with improved business model
- Investment model for future expansion
- Operational options with recommendations
- Gate II: Fund Operational Option
- Funded by ARP grant funds, \$400K
- Duration: 3 months
- Complete engineering detailed design
- Complete bid packages, shovel ready

- Gate III: Construction
- Funded by EDA grant funds and ARP match, \$3,230K
- Duration: 10 months
- Four contracts operating simultaneously
- Fiber Transport Lines, \$804K
- Farmersville Backhaul Fiber with Egress Points, \$1,309K
- Wireless Data Dome, \$168K
- Data Center, \$949K
- Gate IV: Utility Turn On

FINAL COMMENTS/QUESTIONS

- Home rule gives us more options!
- Questions

Agenda Section	Regular Agenda		
Section Number	VIII.D		
Subject	Consider, discuss and act upon the election of Mayor Pro-Tem and Treasurer.		
То	Mayor and Council Members		
From	Ben White, City Manager		
Date	May 25, 2021		
Attachment(s)	None		
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php		
Consideration and Discussion	City Council discussion as required.		
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove Move item to another agenda. No motion, no action 		

Agenda Section	Regular Agenda	
Section Number	VIII.E	
Subject	Consider, discuss and act upon Resolution #R-2021-0525-001 regarding signatories for all accounts for the city with Commercial Bank of Texas, Farmersville Branch.	
То	Mayor and Council Members	
From	Ben White, City Manager	
Date	May 25, 2021	
Attachment(s)	R-2021-0525-001	
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php	
Consideration and Discussion	City Council discussion as required.	
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to a future agenda. • No motion, no action 	

CITY OF FARMERSVILLE RESOLUTION #R-2021-0525-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, DESIGNATING SIGNATORIES FOR ALL ACCOUNTS FOR THE CITY OF FARMERSVILLE WITH COMMERCIAL BANK OF TEXAS, FARMERSVILLE BRANCH, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, certain persons who were previously designated as signatories for City of Farmersville Accounts with Commercial Bank of Texas, Farmersville Branch, no longer occupy the positions that gave rise to such designation;

WHEREAS, it is necessary to designate new signatories and re-designate certain existing signatories for City of Farmersville Accounts with Commercial Bank of Texas, Farmersville Branch;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, THAT:

Section 1: FINDINGS INCORPORATED

All of the above premises are found to be true and correct factual and legislative determinations of the City of Farmersville and are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

Section 2: PERSONS DESIGNATED AS SIGNATORIES

The following persons are designated, or re-designated, as signatories for the City of Farmersville accounts with Commercial Bank of Texas, Farmersville Branch:

Bryon Wiebold;

Paula Jackson; and Sandra Green

Section 3: COMPLETION OF REQUIRED FORMS

The above-named signatories are hereby authorized to complete the forms and provide such information as may be required by Commercial Bank of Texas, Farmersville Branch, to finalize their respective designations as signatories in the presence of the appropriate banking officer.

Section 4: TWO SIGNATURES REQUIRED

The signatures of any two of the above-named signatories are required on each check written on City of Farmersville accounts.

Section 5: REPEAL OF PREVIOUS DESIGNATIONS

The signature authority of other persons previously designated as signatories for the City of Farmersville accounts with Commercial Bank of Texas, Farmersville Branch, and not designated or re-designated in this Resolution is hereby immediately repealed and revoked in all regards. Any other designation or authorization granted to any person not identified in this Resolution to act on behalf of the City of Farmersville is hereby immediately rescinded, repealed and revoked.

Section 6: EFFECTIVE DATE

This Resolution shall take effect immediately upon its passage and shall remain in effect until written notice shall be delivered to Commercial Bank of Texas, Farmersville Branch that this Resolution has been amended, modified, repealed or replaced.

DULY PASSED by the City Council of the City of Farmersville on this 25th day of May, 2021.

	APPROVED:	
	Bryon Wiebold, Mayor	5.1
ATTEST:		
Sandra Green, TRMC City Secretary		

Agenda Section	Regular Agenda	
Section Number	VIII.F	
Subject	Consider, discuss and act upon the assignment of Council liaisons to City boards and commissions.	
То	Mayor and Council Members	
From	Ben White, City Manager	
Date	May 25, 2021	
Attachment(s)	Council Liaison Sheet	
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php	
Consideration and Discussion	City Council discussion as required.	
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to a future agenda. No motion, no action 	

City Council Liaisons

Current Positions (2020-2021)				
Councilmember Board/Commission				
Mayor Wiebold				
Mike Henry Capital Improvement / Planning & Zoning				
Craig Overstreet	Main Street / TIRZ			
Dwain Mathers	FEDC (4A)			
Jim Hemby Building & Property Standards / School Boa Parks & Recs.				
Terry Williams	FCDC (4B) / City Amenities			

New Po	New Positions (2021-2022)				
Councilmember	Board/Commission				
Mayor Wiebold					
Mike Henry					
Craig Overstreet					
Lance Hudson					
Ted Wagner					
Terry Williams					

Boards and Commissions:

FEDC (4A) TIRZ School Board

FCDC (4B) City Amenities Board

Main Street Board Planning & Zoning Commission

Building & Property Standards Parks & Recreation Board

Agenda Section	Regular Agenda
Section Number	VIII.G
Subject	Consider, discuss and act upon proposed Hunt County Emergency Services District No. 1.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Letter and Information
Related Link(s)	http://www.farmersvilletx.com/government/agendas_and_minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to a future agenda. • No motion, no action



BOBBY W. STOVALL
Hunt County Judge

Amanda L. Blankenship Executive Assistant

> 903.408.4146 903.408.4299 Fax

Post Office Box 1097 Greenville, TX 75403-1097 April 30, 2021

VIA USPS and Email

The Honorable Bryon Wiebold Mayor, City of Farmersville 205 S. Main Street Farmersville, Texas 75442 b.wiebold@farmersvilletx.com

RE: Proposed Hunt County Emergency Services District No. 1

Dear Mayor Wiebold:

As you may know, Hunt County received a Petition for the Creation of Hunt County Emergency Services District No. 1 (the "ESD") with the requisite information and signatures as required by Texas Health and Safety Code, Chapter 775 in December 2019 and began the statutory process required for consideration of a proposed emergency services district. Due to the COVID-19 Pandemic the public hearing originally scheduled for this matter on March 16, 2020 was cancelled. A second public hearing date was scheduled for February 8, 2021 but was cancelled due to outstanding consents or denials to inclusion in the proposed ESD from some necessary municipalities.

In an effort to bring the ESD to a public hearing and the process to completion, we are planning a town hall informational meeting for interested citizens on June 29, 2021 and a rescheduled public hearing on the proposed ESD on July 13, 2021. After the public hearing the Hunt County Commissioners Court will weigh the information presented and take possible action with the anticipation that if the issue moves past the public hearing it will be presented to the voters on the November 2021 uniform election date.

While Mr. Ken Campbell, who represents the Hunt County Fire Association in relation to the proposed ESD, has previously requested your city's consent to inclusion in the proposed ESD, pursuant to Section 775.014, Health and Safety Code, before an emergency services district may be created that contains territory in a municipality's territorial limits or extraterritorial jurisdiction, a written request for that territory to be included in the district must be presented to the municipality's governing body. A municipality's consent for inclusion or exclusion of its territorial limits or extraterritorial jurisdiction is required on or before the 60th day after the date of the municipality's receipt of such written request. As such, in order to fully comply with the statutory timeline, we must again request that you either consent or deny consent for your territorial and/or exterritorial jurisdiction.

Regardless of whether you have previously consented or denied consent to your territorial and/or extraterritorial jurisdiction's inclusion in the proposed ESD, please send written confirmation of your municipality's consent for inclusion or exclusion of your territorial limits and/or extraterritorial jurisdiction to my attention and/or the attention of Mr. Ken Campbell not later than the 60th day after the date of your receipt of this letter. In the interest of the same we respectfully request that you place this mater on your council's docket for consideration as soon as possible after the June town hall meeting and respond with your city's consent or denial of consent by July 7, 2021 that the public hearing and election process can proceed.

As you know, the entire proposed ESD would be located wholly within Hunt County and would contain the territorial limits and extraterritorial jurisdictions of all incorporated cities in Hunt County, with the exception of the territorial limits of the City of Commerce, the City of Greenville, the City of Josephine and the City of Royse City. We understand that Mr. Campbell has previously forwarded a map of the proposed ESD and a copy of the petition filed with the Hunt County Judge for your reference. If you would like another copy of either of the same, please let us know.

If you have any questions, or require additional information, please do not hesitate to contact our office, Mr. Ken Campbell at (512) 338-5322 or Chief Robert Whitehead, president of the Hunt County Fire Association and Fire Chief of Lone Oak Volunteer Fire Department at jrwhthd200@yahoo.com or (903) 268-3810.

Sincerely,

Bobby W. Stovall, Hunt County Judge

Cc: Heather Carter – heather@scottraylaw.com Ken Campbell – kcampbell@bajb.com

PETITION FOR THE CREATION OF HUNT COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Pursuant to Texas Health and Safety Code, Chapter 775, the undersigned petitioners hereby petition for the creation of an emergency services district whose territorial boundaries would be those as further described in the attached Exhibit A, attached hereto and incorporated herein for all purposes. The proposed Hunt County Emergency Services District No. 1 is to be created and is to operate under Article III, Section 48-e, Texas Constitution, and Chapter 775, Texas Health & Safety Code, and will provide the emergency services set forth in Article III, Section 48-e, Texas Constitution, except for and specifically excluding emergency ambulance services. The creation of the proposed Hunt County Emergency Services District No. 1 complies with Sections 775.020 and 775.0205, Health and Safety Code.

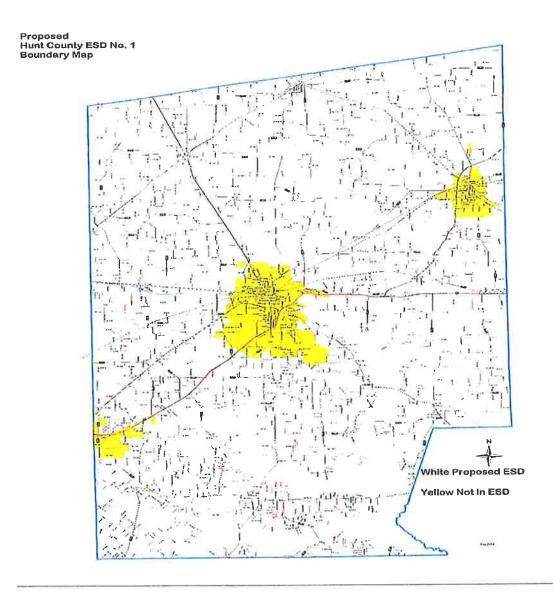
The following are municipalities from which consent must be obtained under Section 775.014: Wolfe City, Commerce, Campbell, Neylandville, Lone Oak, West Tawakoni, Hawk Cove, Quinlan, Union Valley, Royse City, Caddo Mills, Celeste, Leonard, Cumby, Josephine, Ladonia, Farmersville, and Greenville.

The undersigned two petitioners obligate themselves to pay not more than \$150 of the costs incident to the formation of the proposed district, including the costs of publishing notices, election costs, and other necessary and incidental expenses.

ODITIOND NO. 2

OBLIGOR NO. I	OBLIGOR NO. 2
Signature	Signature
Printed Name	Printed Name
Mailing Address	Mailing Address
City, State, Zip Code	City, State, Zip Code
Residence Address	Residence Address
Date of Birth	Date of Birth
Date of Signing	Date of Signing
Voter Registration No.	Voter Registration No.

SWORN	AND 2019.	SUBSCRIBED as	before Obligor	me, No.	the 1,	un on	dersig this	ned the	author	ity, day	by of
			NOT STA					AND	FOR T	HE	
SWORN	AND 2019.	SUBSCRIBED as	before Obligor	me, No.	the 1,	un on	dersig this	gned the	author	ity, day	by of
				ARY				AND	FOR T	HE	



<u>Description of the boundaries of the proposed Hunt County Emergency Services District No. 1:</u> The entire territorial limits Hunt County, Texas, save and except for the territorial limits of the City of Commerce, the City of Greenville, the City of Josephine, and the City of Royse City, Texas as such existed as of July 1, 2019.



May 25, 2021

The Honorable Bobby W. Stovall County Judge Hunt County 2507 Lee Street, Second Floor Greenville, Texas 75401

RE: Consent of the City of Farmersville, Hunt County, Texas for the Inclusion of the Territorial Limits and Extraterritorial Jurisdiction of the City in the Proposed Hunt County Emergency Services District No. 1, Pursuant to Chapter 775, Texas Health & Safety Code.

Dear Judge Stovall:

This correspondence is to certify that a meeting of the City Council of the Ci	ty of
Farmersville, Texas called and conducted in accordance with all applicable	law, the
Council approved the following motion by a vote of "ayes" and	"nays:"

Pursuant to Section 775.014 of the Texas Health & Safety Code, the City of Farmersville, Texas hereby consents to the inclusion of its territorial limits and extraterritorial jurisdiction within the proposed Hunt County Emergency Services District NO. 1 as located in Hunt County, Texas

Sincerely,

Bryon Wiebold Mayor ATTEST:

Sandra Green, TRMC City Secretary

Cc: Ken Campbell BURNS ANDERSON JURY & BRENNER, L.L.P. P.O. Box 26300 Austin, Texas 78755-6300

Daniel W. Ray Heather McNew Carter Scott, Ray & Sullivan 2608 Stonewall Street Greenville, Texas 75401

Agenda Section	Pagular Aganda
	Regular Agenda
Section Number	VIII.H
Subject	Consider, discuss and act upon a concept plan for Lakehaven MUD.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Application Letter from Engineer Concept Plan
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to a future agenda. • No motion, no action



DEVELOPMENT APPLICATION.

☐ Preliminary Plat ☐ Amended Plat ☑ Concept Plan ☐ Annexation	D Final Plat ☐ Minor Plat ☐ Specific Use Permit	□ Replat □ Development Plat □ Site Plan □ Rezoning
<u>A retainer</u> fee of \$1,000.00 is required for be refunded back to the applicant if all the \$ initial \$1,000.00. (Note: All engineering ins The application fee of \$1000.00, to be pa	1,000.00 is not used and will be be bection fees will be billed at the t	illed if the amount exceeds the time of service.)
A. Description of Property I. Addition Name Lakehaven		
2. Total Acreage 478.575 Ac.		
0	TJ Agricultural	
4. Proposed Zoning Classification(s)	D Single Family Master Plan	
5. Total Number of Lots, by Type 1-40		3-60x120-267lots.4- MF XXX X 17 Ac.
6. Proposed Use of Property P.D. Single		
7. Location of Property West of S.H. 78, 1		
8. Geographic (Tax) ID Number R		R
R Applicants: (List those persons you wish	to be contacted about this reques	ot)
PLEASE PRINT	De contacted about this reques	96.)
TCCI Land Development Tommy Cansler-President Address 3930 Glade Rd City, State, Zip Colleyville, TX 76034 Phone 469-688-8224 Email 111tcci@att.net	 Applicant/Represer Address City, State, Zip Phone Email 	RECEIVED
☐ Variance Request: ☐ Yes 🗵 No	Ifyes, describe: NA	MAY 0 5 2021
I hereby certify that I am the owner, or opplication, of the property herein described, Applicant/Owner: Tommy N. Cansler	that all information submitted he	over for the purposes of this crein is true and correct." : 05/04/2021



May 13, 2021

Mr. Ben White, P.E. City of Farmersville 205 S. Main St. Farmersville, Texas 75442

RE:

Lakehaven MUD, Concept Plan & Preliminary Plat

Dated May 2021

Mr. White:

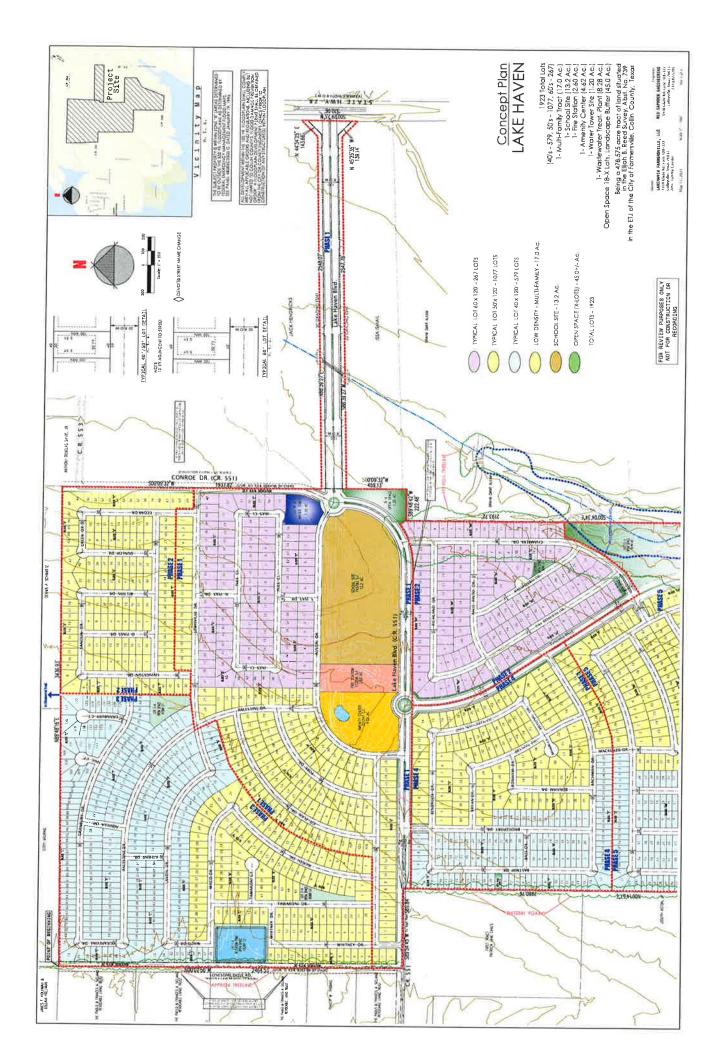
The above referenced project has been reviewed according to the ordinances of the City of Farmersville. The following items will need to be addressed prior to final approval.

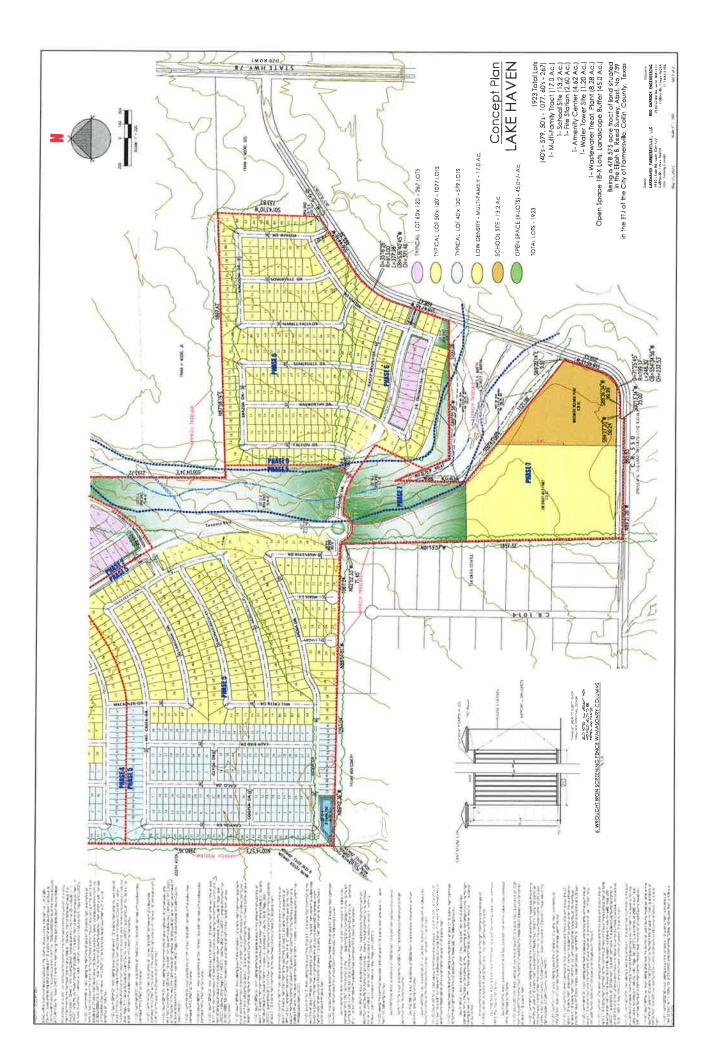
A Traffic Impact Analysis (TIA) is required for a development of this size. The developer has indicated a TIA will be provided once they begin working on final engineering plans. Once received, any necessary traffic requirements would be addressed.

It is recommended that the Concept Plan and Preliminary Plat be conditionally approved pending the completion of the above mentioned items. Please contact me if you should have any questions or need additional information.

Sincerely,

Jacob Dupuis, P.E.





Agenda Section	Regular Agenda			
Section Number	VIII.I			
Subject	Consider, discuss and act upon a preliminary plat for Lakehaven MUD.			
То	Mayor and Council Members			
From	Ben White, City Manager			
Date	May 25, 2021			
Attachment(s)	Application Letter from Engineer Preliminary Plat			
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php			
Consideration and Discussion	City Council discussion as required.			
Action	 Motion/second/vote □ Approve □ Approve with Updates □ Disapprove • Motion/second/vote to continue to a later date. □ Approve □ Disapprove • Move item to a future agenda. • No motion, no action 			



DEVELOPMENT APPLICATION

	☐ Amended Plat		Final Plat Minor Plat	□ Replat □ Development Plat		
☐ Concept Plan ☐ Annexation		☐ Specific Use Permit		☐ Site Plan ☐ Rezoning		
A nit	retainer fee of \$1,000.00 is required for refunded back to the applicant if all the \$1 ial \$1,000.00. (Note: All engineering insee application fee of \$1000.00. to be pair	oction	o is not used and will be bille	d if the amount exceeds the		
٨.	Description of Property					
	L Addition Name Lakehavon					
	2. Total Acreage 478,575 Av.					
	3. Current Zoning Classification(s) ETJ Agricultural					
	4. Proposed Zoning Classification(s) PD Single Family Master Plan					
	5. Total Number of Lots, by Type 1-40x120 -579 lots, 2-50x120 -1077 lots, 3-60x120-267 lots, 4-MF xxxxxxx.17					
	Proposed Use of Property P.D. Single Family Master Plan					
	Location of Property West of S.H. 78, East of Lake Lavon, CR-550/551/553					
i	8 Geographic (Tax) ID Number R.		R-			
	Applicants: (List those persons you wish t PLEASE PRINT					
1.	Owner Tommy Cansler-President Address 3930 Glade Rd City, State, Zip Colleyville, TX 76034		2. Applicant/Representati	ive Same as owner		
	Phone 469-688-8224 Email 111tcci@att.net		City, State, Zip Phone Email	RECEIVED		
V	ariance Request: Yes 🗵 No	lfyes,	describe: NA	BY: 5. 9		

[&]quot;I hereby certify that I am the owner, or duly authorized agent of the owner for the purposes of this application, of the property herein described, that all information submitted herein is true and correct."



May 13, 2021

Mr. Ben White, P.E. City of Farmersville 205 S. Main St. Farmersville, Texas 75442

RE:

Lakehaven MUD, Concept Plan & Preliminary Plat

Dated May 2021

Mr. White:

The above referenced project has been reviewed according to the ordinances of the City of Farmersville. The following items will need to be addressed prior to final approval.

A Traffic Impact Analysis (TIA) is required for a development of this size. The developer has indicated a TIA will be provided once they begin working on final engineering plans. Once received, any necessary traffic requirements would be addressed.

It is recommended that the Concept Plan and Preliminary Plat be conditionally approved pending the completion of the above mentioned items. Please contact me if you should have any questions or need additional information.

Sincerely,

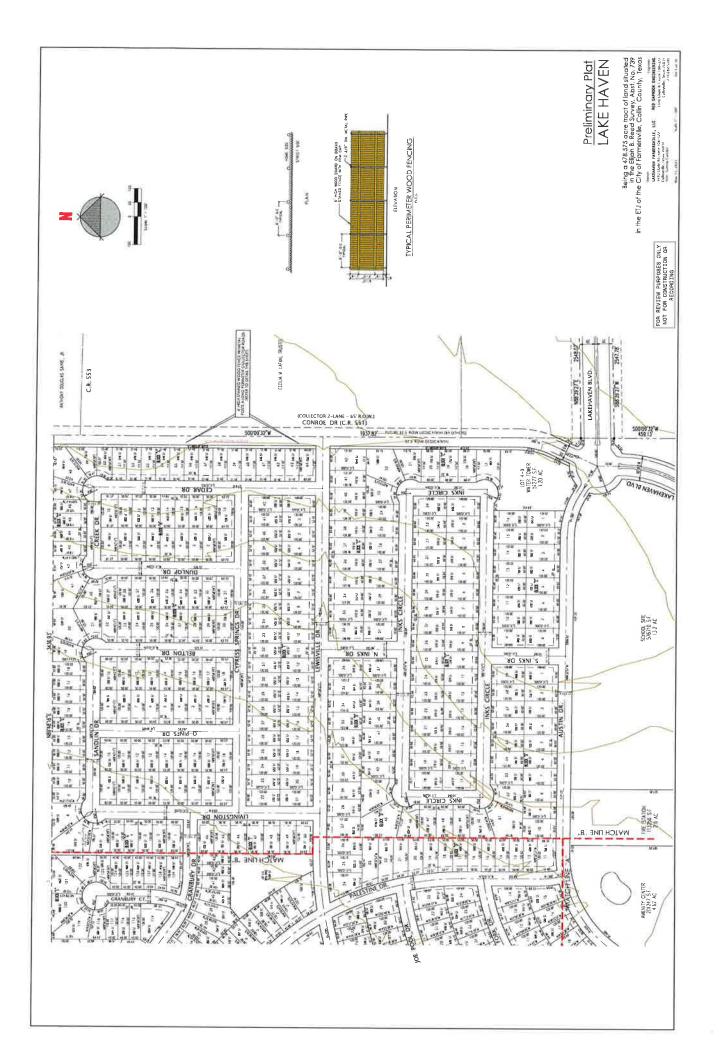
Jacob Dupuis, P.E.

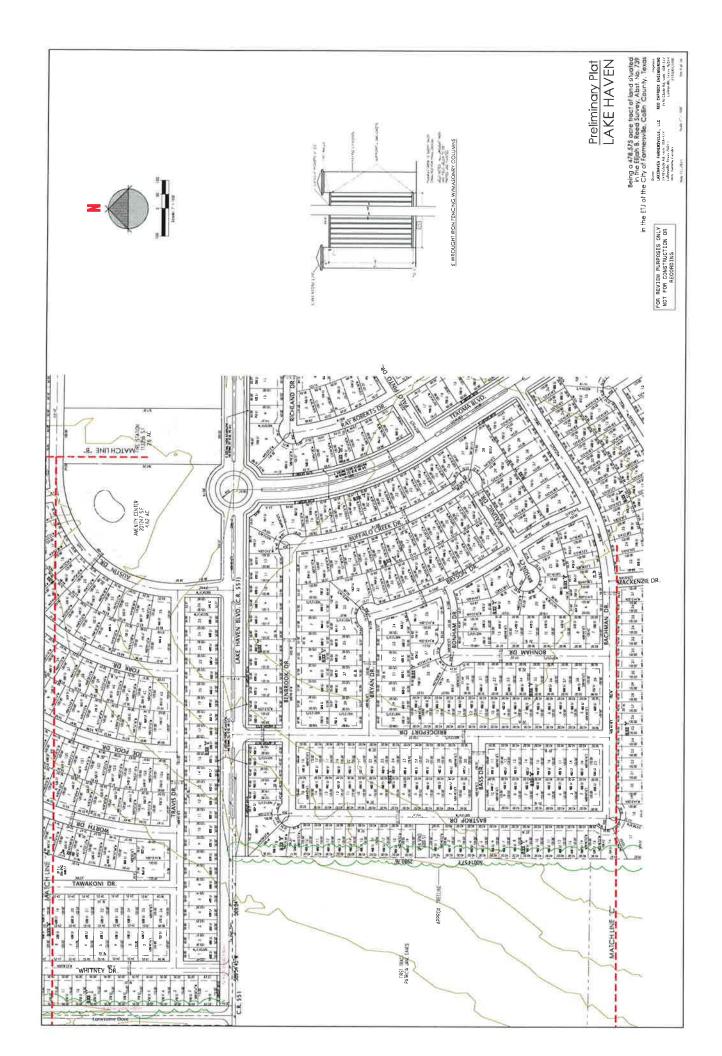


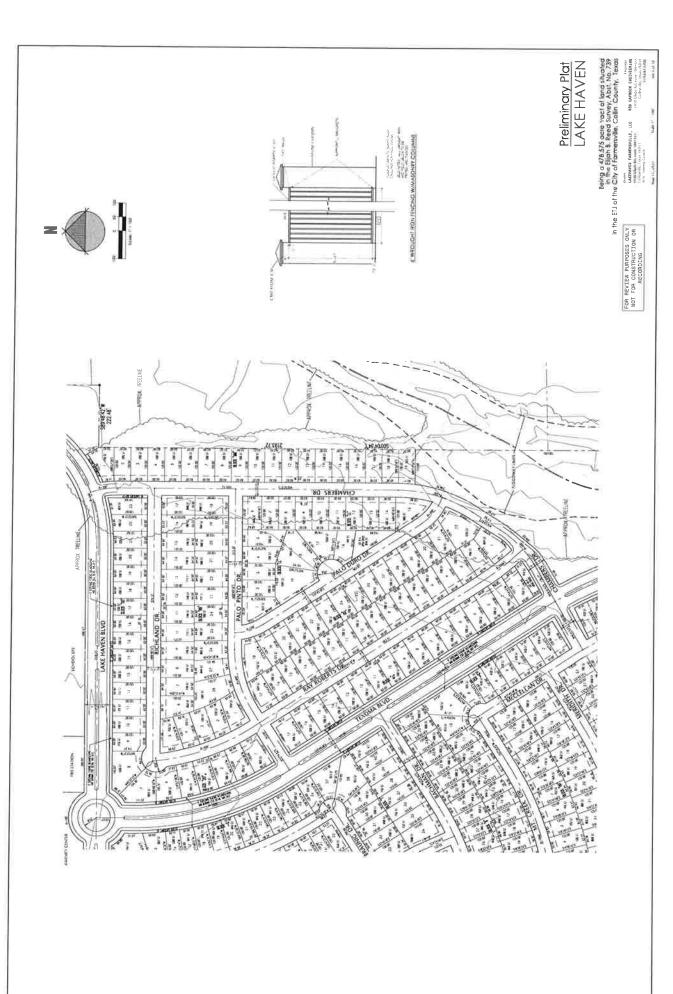


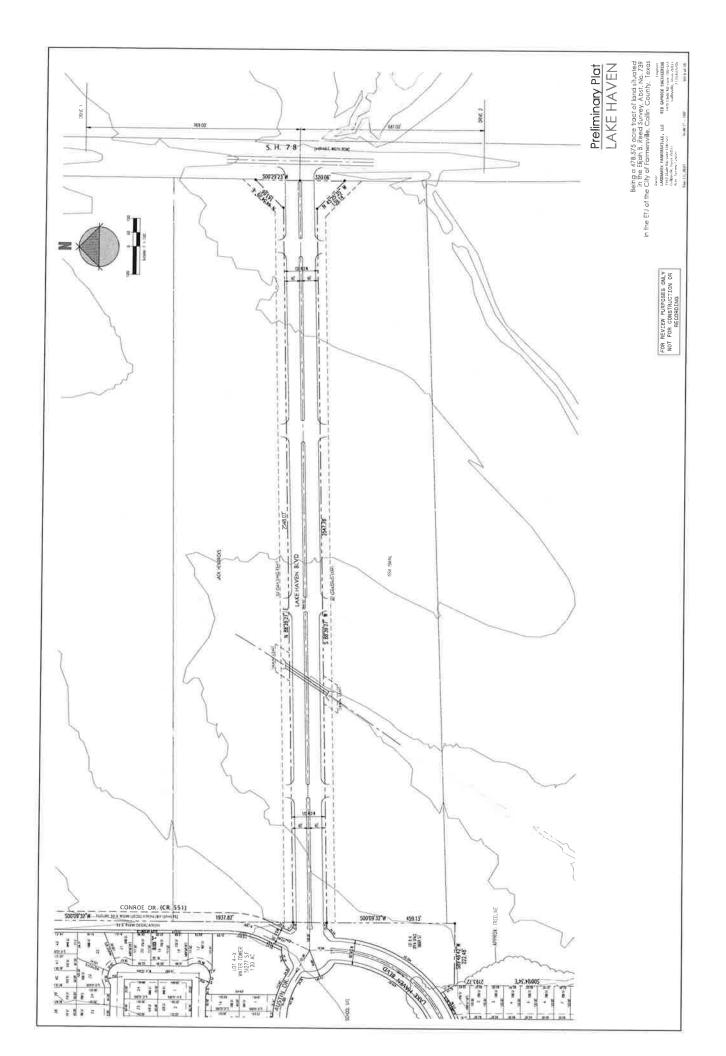


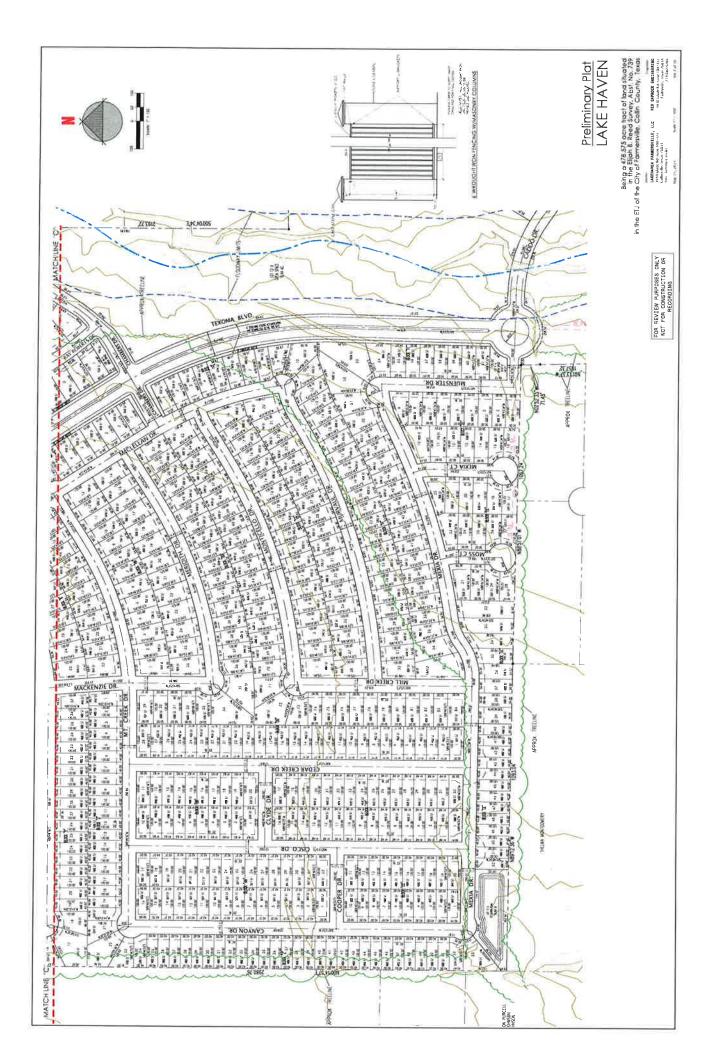


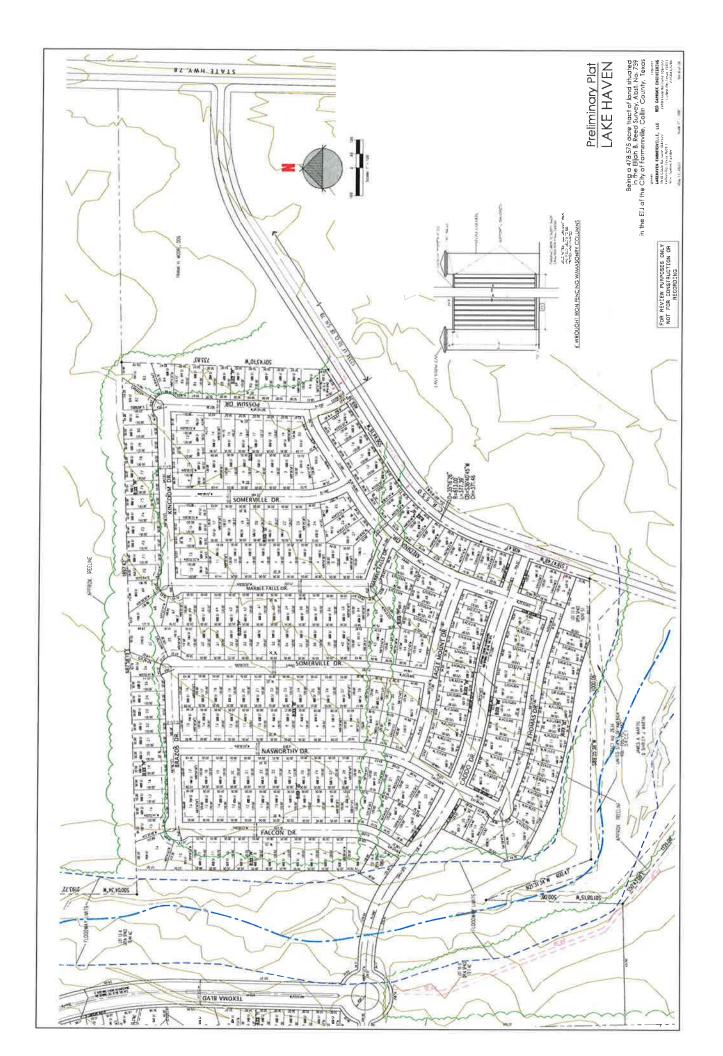


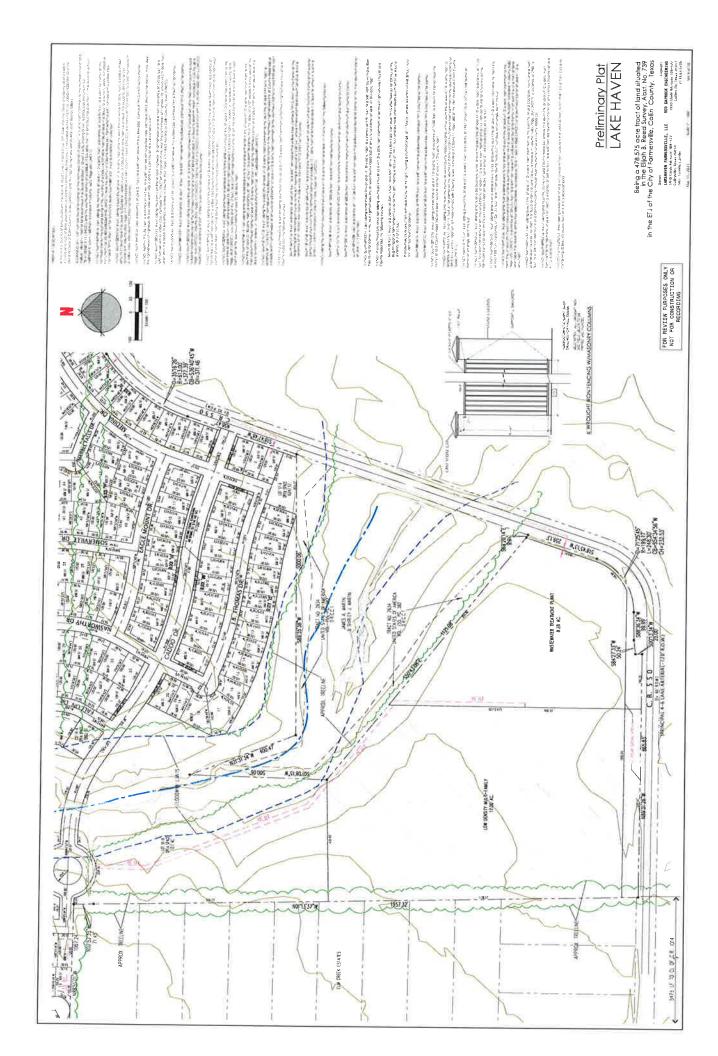


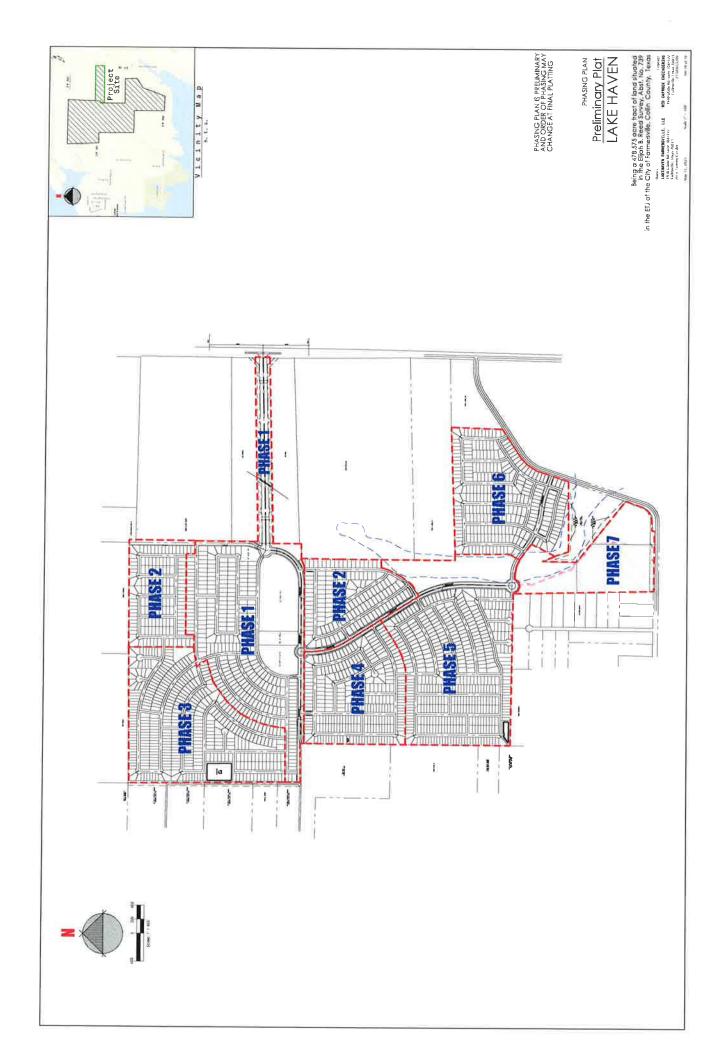












Agenda Section	Regular Agenda
Section Number	VIII.J
Subject	Consider, discuss and act upon a preliminary plat for the HCG Addition, Lot 1 & 2 Block A.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	Application Letter from Enginner Preliminary Plat
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city council meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote ☐ Approve ☐ Approve with Updates ☐ Disapprove Motion/second/vote to continue to a later date. ☐ Approve ☐ Disapprove Move item to a future agenda. No motion, no action



DEVELOPMENT APPLICATION

Preliminary Plat Amended Plat Concept Plan Annexation	☐ Final Plat ☐ Minor Plat ☐ Specific Use Pennit	☐ Replat ☐ Development Plat ☐ Site Plan ☐ Rezoning
Fees: A retainer fee of \$1,000.00 is required for refunded back to the applicant if all the \$1,51,000.00. (Note: All engineering inspect The application fee of \$, to be part of the second control of the second con	ion fees will be billed at the time	e been reviewed the money will be led if the amount exceeds the initial
A. Description of Property 1. Addition Name LOT (3)	and the Anne	Oa.1
2 Total Acreage 1/3/1	xele 11 1190 110011	100
3. Current Zoning Classification(s)	^	
4. Proposed Zoning Classification(s)		
5. Total Number of Lots, by Type	2	
the state of the perity	the er a t	
	18AMILYON	
8 Geographic (Tax) ID Number R-	952-004-1170-1	R.
B. Applicants: (List those persons you wish PLEASE PRINT 1. Owner HK REALT & Denter	•	
Address 9411 CR 2475	Address	manye
City, state, Zip Keyse City	City, State, Zip	
Phone 466 525 1051 Brail Has Racy Anto Devay	Phone Finally	RECEIVED
11 the grand buckly	ANGST Email	W. Cana
C. Varianco Request. 🗆 Yes 📈 No	If yes, describe.	MAY 1 2021
		BY Se
"I hereby certify that I am the owner, or application, of the property herein described, Applicant/Owner:	duly authorized agent of the over that all information submitted he	acin is true and correct."



May 13, 2021

Mr. Ben White, P.E. City of Farmersville 205 S. Main St. Farmersville, Texas 75442

RE:

HCG Addition Lots 1-2, Block A, Preliminary Plat

Dated May 2021

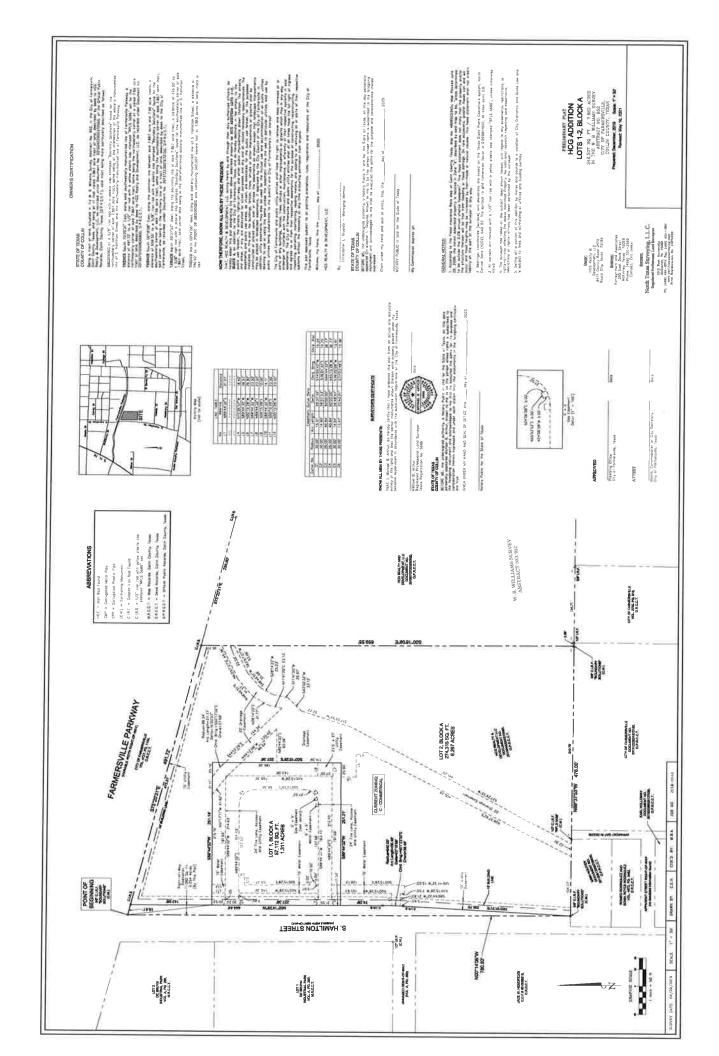
Mr. White:

The above referenced plat has been reviewed according to the ordinances of the City of Farmersville and been found to be compliant

It is recommended that the Preliminary Plat be approved. Please contact me if you should have any questions or need additional information.

Sincerely,

Jacob Dupuis, P.E.



Agenda Section	Regular Agenda
Section Number	VIII.K
Subject	Consider, discuss and act upon Resolution #R-2021-0525-002 amending Resolution #R-2021-0413-001 regarding an application to the Texas Department of Agricultural for a sanitary sewer grant to an application for street improvements and ratifying submission thereof to the Texas Department of Agricultural.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	R-2021-0523-002
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to a future agenda. No motion, no action

CITY OF FARMERSVILLE RESOLUTION #R-2021-0525-002

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, AMENDING RESOLUTION #R-2021-0413-001 AUTHORIZING THE SUBMISSION OF A TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM APPLICATION TO THE TEXAS DEPARTMENT OF AGRICULTURE FOR THE COMMUNITY DEVELOPMENT FUND BY CLARIFYING ITS PURPOSE; AND AUTHORIZING MAYOR TO ACT AS THE CITY'S EXECUTIVE OFFICER AND AUTHORIZED REPRESENTATIVE IN ALL MATTERS PERTAINING TO THE CITY'S PARTICIPATION IN THE TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

WHEREAS, the City Council of the City of Farmersville ("City Council") desires to develop a viable community by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for persons of low-to-moderate income; and

WHEREAS, certain conditions exist that represent a threat to the public health and safety; and

WHEREAS, it is necessary and in the best interest of the City of Farmersville to apply for funding under the Texas Community Development Block Grant Program; and

WHEREAS, the City Council previously approved Resolution #R-2021-0413-001 (the "Resolution"), which Resolution mistakenly identified the purpose of the application as seeking funding for sewer system improvements when the actual intent was to seek funding for roadway improvements; and

WHEREAS, the City Council desires to clarify the intent of the Resolution by and through the adoption of this resolution and making the corrections retroactive to the approval date of the Resolution.

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

SECTION 1. All of the above premises are true and correct legislative and factual findings of the City Council, and they are hereby approved, ratified and incorporated into the body of this resolution as if copied in their entirety.

SECTION 2. A Texas Community Development Block Grant Program application for the Community Development Fund is hereby authorized to be filed on behalf of the City with the Texas Department of Agriculture.

SECTION 3. The City's application shall be placed in competition for funding under the Community Development Fund.

SECTION 4. The City's application shall be for \$350,000.00 of grant funds to provide roadway improvements.

SECTION 5. The City Council directs and designates the following person(s) to act in all matters in connection with this application and the City's participation in the Texas Community Development Block Grant Program:

- The Mayor shall serve as the City's Chief Executive Officer and Authorized Representative to execute this application and any subsequent contractual documents;
- The Mayor is authorized to execute environmental review documents between the Texas Department of Agriculture and the City; and
- If this application is funded, the Mayor, Mayor Pro-Tem and City Secretary are authorized to execute the Request for Payment Form documents and/or other forms required for requesting funds to reimburse project costs.

SECTION 6. All funds will be used in accordance with all applicable federal, state, local and programmatic requirements of said grant including but not limited to procurement, environmental review, labor standards, real property acquisition, and civil rights requirements.

SECTION 7. The City of Farmersville hereby commits Fifty-Two Thousand Five Hundred Dollars (\$52,500.00) from its General Fund as a cash contribution toward the construction, engineering and/or administrative activities of this roadway improvements project.

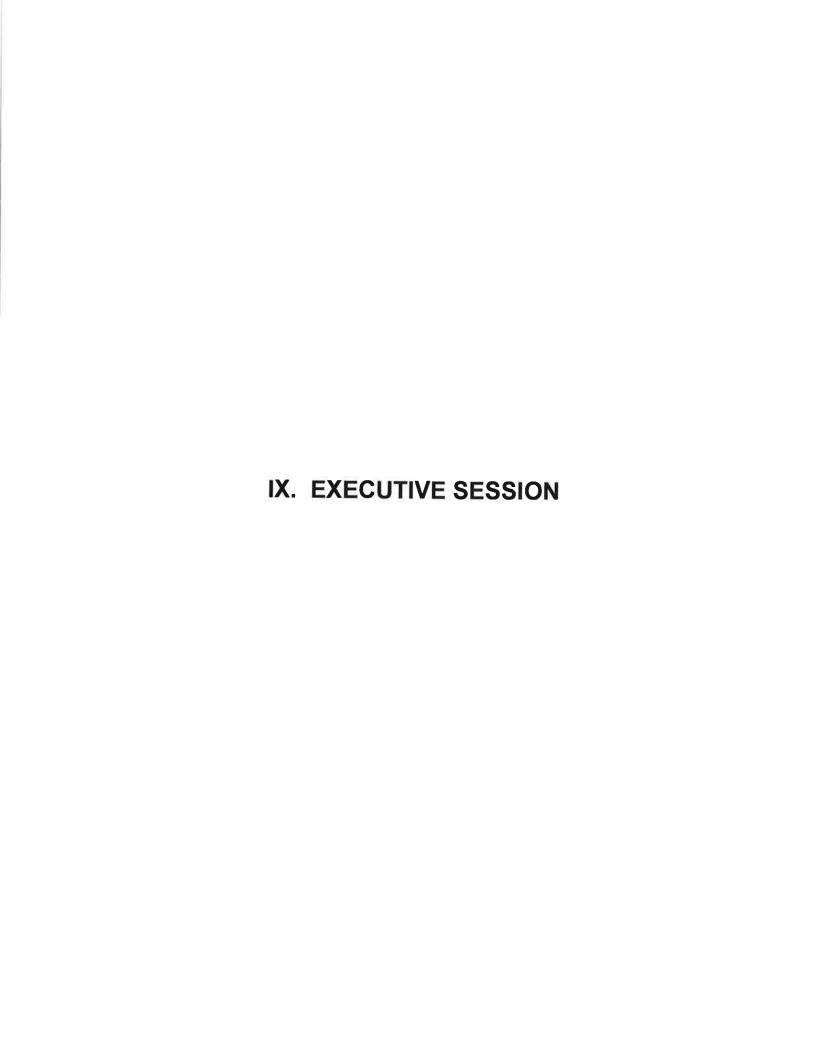
SECTION 8. The provisions of this resolution shall amend and modify and relate back to the effective date of Resolution #R-2021-0413-001.

SECTION 9. THIS RESOLUTION SHALL BE EFFECTIVE AS OF THE 13TH DAY OF April, 2021.

DULY PASSED AND APPROVED, by the City Council of the City of Farmersville, Texas on this 25th day of May, 2021.

	APPROVED:
ATTEST:	Bryon Wiebold, Mayor
Sandra Green, TRMC City Secretary	

Agenda Section	Regular Agenda
Section Number	VIII.L
Subject	Discussion regarding the contract for solid waste and recycling.
То	Mayor and Council Members
From	Ben White, City Manager
Date	May 25, 2021
Attachment(s)	None
Related Link(s)	http://www.farmersvilletx.com/government/agendas and minutes/city_council_meetings.php
Consideration and Discussion	City Council discussion as required.
Action	 Motion/second/vote Approve Approve with Updates Disapprove Motion/second/vote to continue to a later date. Approve Disapprove Move item to a future agenda. No motion, no action



X. RECONVENE FROM EXECUTIVE SESSION

XI. DISCUSS/CONSIDER/ACT ON MATTERS DISCUSSED IN EXECUTIVE SESSION

XII.	Requests to be Placed on Future Agendas

