

**AGENDA  
CITY OF TEAGUE  
BOARD OF ALDERMEN  
REGULAR CALLED MEETING  
MAY 18, 2020 6:00 P.M.**

**AGENDA**

Notice is hereby given that a Called Meeting of the Governing Body of the City of Teague will be held on **MAY 18, 2020 at 6:00 P.M.** The meeting will be held in the **COUNCIL ROOM, LOCATED AT TEAGUE CITY HALL 105 SOUTH 4<sup>th</sup> AVENUE TEAGUE, TEXAS 75860.** PURSUANT TO SECTION 551.127 OF THE TEXAS GOVERNMENT CODE, AND IN CONJUNCTION WITH THE GUIDANCE AND PROVISIONS PROVIDED BY THE GOVERNOR OF TEXAS IN THE DECLARATION OF DISASTER ENACTED MARCH 13, 2020, MEMBERS OF THE CITY COUNCIL MAY BE PARTICIPATING REMOTELY IN COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT, AS TEMPORARILY MODIFIED BY THE GOVERNOR, AND COUNCIL RULES OF PROCEDURE. MEMBERS OF THE PUBLIC MAY PARTICIPATE BY JOINING AT **(844) 844-9200 and enter the code 237200.** All Agenda items are subject to action. *The Board of Aldermen reserves the right to meet in executive closed session on any Agenda items listed below, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney); 551.072 (Deliberation and Real Property); 551.073 (Deliberations about Gifts and Donations); 551.074 (Personnel Matters); 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).*

Members of the public will be allowed to speak during citizen comments, however, enforcement to the time limit on comments will be enforced. **Citizens wishing to speak during citizen comments or on a particular agenda item need to notify the City Secretary at: (254) 739-2547 by 4:00 p.m. on Monday, MAY 18, 2020.**

1. **CALL TO ORDER AND ANNOUNCE QUORUM IS PRESENT:**
2. **INVOCATION:**
3. **PLEDGE TO THE FLAG:**
4. **ROLL CALL:**
5. **VISITORS/CITIZENS COMMENTS:** *This is an opportunity for the public to address the Council on any matter included on the agenda, except public hearings. Comments related to public hearings will be heard when the specific hearing begins. Public comments are limited to three (3) minutes per speaker, unless the speaker requires the assistance of a translator, in which case the speaker is limited to six (6) minutes, in accordance with applicable law. To address the Council, speakers must complete a Speaker Form and provide it to the City Secretary prior to the start of the meeting. Each speaker shall approach the podium and state his/her name and street address before speaking. Speakers shall address the Council with civility that is conducive to appropriate public discussion. The public cannot speak from the gallery but only from the podium. Per the Texas Open Meetings Act, the Council is not permitted to take action on or discuss any item not listed on the agenda. The Council may: (1) make a statement of fact regarding the item; (2) make a recitation of existing policy; or (3) propose the item be placed on a future agenda, in accordance with Council procedures.*
6. **EXECUTIVE SESSION** – In accordance with Texas Government Code, Section 551.001, et seq., the Board of Aldermen will recess into Executive Session (closed meeting) to discuss the following:

- a. § 551.074: Conduct an executive session as authorized by Texas Government Code, Section 551.074(a) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against an officer or employee: Employment: Jake Fitch, Police Officer

7. **RECONVENE INTO OPEN SESSION** - In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.

8. **CONSENT AGENDA:**

- a. Approve Minutes from the April 13 and April 30, 2020 Meetings of the Board of Aldermen
- b. Approve the Accounts Payable and Payroll Check Registers for the month of April 2020
- c. Accept the Financial Statement for April 2020

9. **OLD BUSINESS:**

10. **NEW BUSINESS:**

- a. Receive the findings of the Fiscal Year 2018-2019 Financial Audit, completed by The Accounting Firm of Donald L. Allman, C.P.A., PC.
- b. Receive presentation, discuss, and take action on approving the Hometown Hero Banner Program for Main Street.
- c. Discussion and possible action on extending the May 8, 1995 Rodeo Lease with the Teague Rodeo Association for 60 days.
- d. Discussion and possible action on approving Resolution No. 2020-05-18 extending the Local Disaster Declaration.
- e. Discussion and possible action on approving Ordinance 2020-05-18, an ordinance amending prior Board of Aldermen approved Fiscal Year 2020 Budget Amendments:
  - 05-42-5275 Fees: Engineering/Contractor \$12,000 (Approved November 18, 2019)
  - 03-45-5715 Repair & Maint: Facility \$10,189.62 (\$6,189.62 approved November 18, 2019 and \$4,000 approved February 18, 2020)
- f. Discussion and possible action on approving Ordinance No. 2020-05-18-A, an ordinance denying the proposed change in rates of Oncor Electric Delivery Company LLC.
- g. Discussion and possible action on temporary decreasing the fee for burn permits.
- h. Discussion and possible action on approving an estimate for the demolition of the City's Old Municipal Power Plant as requested by the action taken at the November 18, 2019 Board of Aldermen Meeting.
- i. Discussion and possible action on seeking a part-time employee for the purpose of Animal Control.
- j. Review, Discussion, and possible action on approving the Teague Police Department Job Descriptions.
- k. Discussion and possible action on allowing Teague Police Officers the ability to work off-duty private contract work.

**11. PRESENTATION AND DISCUSSION OF DEPARTMENT HEAD REPORTS:**

- Administration – Theresa Bell, City Administrator
- Courts – Theresa Bell, City Administrator
- Public Works – Jacob Cowling, Public Works Director
- Police Department – DeWayne Philpott, Chief of Police
- Library – Diane Willis. Librarian
- EDC

**12. ANNOUNCEMENTS:**

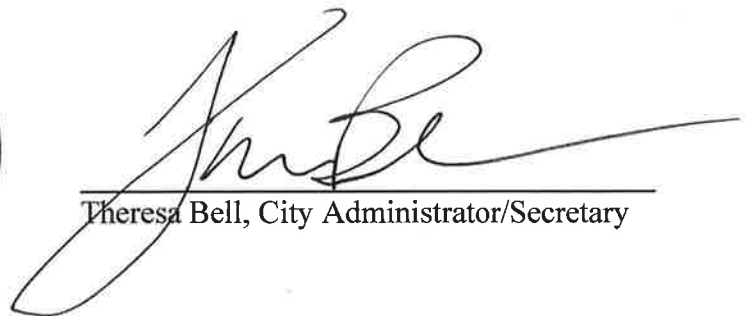
**13. ADJOURN:**

**CERTIFICATION**

I, Theresa Bell, City Secretary of the governing body of the City of Teague, Texas, Do **HEREBY CERTIFY** that the above notice of the meeting of the governing body of the City of Teague, Texas is a true and correct copy of said notice posted at the City of Teague, Texas in a place convenient and readily accessible to the Public at all time.

**Witness my hand and seal of the City of Teague, and posted on this 14<sup>th</sup> day of May 2020, at 10am and will remain posted continuously for at least 72 hours preceding scheduled time of the meeting.**



  
\_\_\_\_\_  
Theresa Bell, City Administrator/Secretary

Any person interested in attending the meeting with special communication or accommodations needs to contact City Hall 48 hours prior to the meeting at 254-739-2547 to make arrangements.

“The City of Teague is an equal opportunity provider and employer.”

# Agenda Item

## 6. EXECUTIVE SESSION

- a. § 551.074: Conduct an executive session as authorized by Texas Government Code, Section 551.074(a) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against an officer or employee: Employment: Jake Fitch, Police Officer

# Agenda Item

## 8. CONSENT AGENDA

- a. Approve Minutes from the April 13 and April 30, 2020 Meetings of the Board of Aldermen
- b. Approve the Accounts Payable and Payroll Check Registers for the month of April 2020
- c. Accept the Financial Statement for April 2020

**MINUTES  
CITY OF TEAGUE  
BOARD OF ALDERMEN  
CALLED MEETING  
APRIL 13, 2020 6:00 P.M.**

1. **CALL TO ORDER AND ANNOUNCE QUORUM IS PRESENT:** *The meeting was called to order at 6:00 P.M. by Mayor James Monks and a Quorum was announced.*
2. **ROLL CALL:** Present: *Present:* James Monks, Mayor, Jerry Ballew, Mayor Pro Tempore / Alderman Place I, Rhonda Jones, Alderman Place II, Chris Nickleberry, Alderman Place IV and Ryan Mathison, Alderman Place V Absent: Marie Hertenberger, Alderman Place III
3. **VISITORS/CITIZENS COMMENTS:** *None*
4. **CONSENT AGENDA:**
  - a. Approve Minutes from the March 3, 2020, March 23, 2020 and March 30, 2020 Meetings of the Board of Aldermen
  - b. Approve the Accounts Payable and Payroll Check Registers for the month of March 2020
  - c. Accept the Financial Statement for March 2020
  - d. Accept the Quarterly Investment Report for the 1<sup>st</sup> Quarter of 2020  
*Alderman Ballew moved to accept Consent Agenda Items, A, B, C and D, seconded by Alderman Mathison. Motion carried 4-0.*
5. **OLD BUSINESS:** *None*
6. **NEW BUSINESS:**
  - a. Discussion and possible action on approving Resolution No. 2020-04-13 extending the Local Disaster Declaration.  
*Alderman Mathison made a motion to approve Resolution No. 2020-04-13 extending the Local Disaster Declaration until May 18, 2020, seconded by Alderman Jones.*  
  
*Alderman Mathison made a motion to amend the motion to extend the Local Disaster Declaration until 11:59 P.M. Motion carried 4-0.*  
  
*The motion to approve Resolution No. 2020-04-13 extending the Local Disaster Declaration until May 18, 2020 at 11:59 P.M. carried 4-0.*
  - b. Discussion and possible action on approving Resolution No. 2020-04-13-A extending the Shelter in Place Order.  
*Alderman Mathison made a motion to take no action on Item 6 B extending the Shelter in Place for the City of Teague. Motion died for the lack of second.*  
  
*Alderman Ballew made a motion to approve Resolution No. 2020-04-13-A, extending the Shelter in Place until 11:59 P.M. on April 20, 2020, seconded by Alderman Jones. Motion carried 3-1. (Alderman Mathison voting No)*
  - c. Discussion and possible action on approving Ordinance No. 2020-04-13 amending the 2019-2020 Fiscal Year Budget, creating Fund 19 TX CDBG, creating revenue and expenditure chart of accounts; and appropriating \$90,000 from the Fund Reserve for the City of Teague's committed match to the 2019 awarded Texas Community Development Block Grant.  
*Alderman Mathison made a motion to approve Agenda Item 6 C as written, seconded by Alderman Ballew. Motion carried 4-0.*



d. Discussion and possible action on approving Ordinance No. 2020-04-13-A, an ordinance approving the investment policy for funds for the City of Teague and providing an effective date. *Alderman Jones made a motion to approve Agenda Item 6 D as written, seconded by Alderman Ballew. Motion carried 4-0.*

7. **ANNOUNCEMENTS:** *City Administrator Bell expressed her gratitude to the elected officials, staff, local leaders and community for their support and actions during this difficult time.*

8. **ADJOURN:** *Mayor Monks adjourned the meeting at 6:50 P.M.*

*The meeting adjourned.*

The City of Teague,



*[Handwritten signature of Theresa Bell]*  
\_\_\_\_\_  
Theresa Bell, City Secretary / Administrator

*[Handwritten signature of James Monks]*  
\_\_\_\_\_  
James Monks, Mayor


Minutes April 13, 2020: *[Handwritten signature]*

**MINUTES  
CITY OF TEAGUE  
BOARD OF ALDERMEN  
CALLED MEETING  
APRIL 20, 2020 6:00 P.M.**


1. **CALL TO ORDER AND ANNOUNCE QUORUM IS PRESENT:** *The meeting was called to order at 6:00 P.M. by Mayor James Monks and a Quorum was announced.*
2. **ROLL CALL:** *Present: Present: James Monks, Mayor, Jerry Ballew, Mayor Pro Tempore / Alderman Place I, Rhonda Jones, Alderman Place II, Chris Nickleberry, Alderman Place IV and Ryan Mathison, Alderman Place V Absent: Marie Hertenberger, Alderman Place III*
3. **VISITORS/CITIZENS COMMENTS:** *None*
4. **NEW BUSINESS:**
  - a. Discussion and possible action on approving Resolution No. 2020-04-20 extending the Shelter in Place Order.  
*Alderman Ballew moved to take no action on Agenda Item 4 A, seconded by Alderman Jones. Motion carried 4-0.*
  - b. Discussion and possible action on approving Resolution No. 2020-04-20-A amending and extending the Shelter in Place Order.  
*Alderman Mathison made a motion to take no action on Agenda Item 4 B, seconded by Alderman Ballew Motion carried 4-0.*
5. **ADJOURN:** *Mayor Monks adjourned the meeting at 6:10 P.M.*

*The meeting adjourned.*

The City of Teague,

  
\_\_\_\_\_  
Theresa Bell, City Secretary / Administrator



  
\_\_\_\_\_  
James Monks, Mayor



City of Teague  
 Payment Listing Report  
 04/01/2020 to 4/30/2020

5/11/2020 03:41 PM

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type	Total
	Purchase Power	042020	4/12/2020	Refill Postage Machine	520.99	520.99	4/14/2020	BankDraftECheck	03-52-5201
	Canon Financial Services I	21359687	4/21/2020	May 2020 Contract Charge	325.00	325.00	4/30/2020	BankDraftECheck	03-41-5284
	Atmos Energy	3025090221	4.17.20	400 Cedar St	54.68	54.68	4/21/2020	BankDraftECheck	03-44-5350
	Atmos Energy	3037343604	4.14.20	City Hall Gas Bill	57.40	57.40	4/21/2020	BankDraftECheck	03-41-5340
	Atmos Energy	3037343882	4.14.20	400 Main St Gas Bill	56.03	56.03	4/14/2020	BankDraftECheck	03-45-5351
	Atmos Energy	3037344176	4.14.20	518 Magnolia St Gas	51.04	51.04	4/21/2020	BankDraftECheck	03-50-5340
	Atmos Energy	3037344550	4.17.20	509 Main St	79.16	79.16	4/21/2020	BankDraftECheck	03-43-5345
	Atmos Energy	3037344783	4.16.20	808 N 8th Ave	50.59	50.59	4/21/2020	BankDraftECheck	03-50-5340
	Atmos Energy	3037344970	4.17.20	315 Main St	58.89	58.89	4/21/2020	BankDraftECheck	03-49-5320
	TXU Energy	54005048874	4/9/2020	March 2020 City Electricity I	12,643.44	12,643.44	4/21/2020	BankDraftECheck	
	Fuelman	NP58110553	4/27/2020	City Fuel Charges	1,244.91	1,244.91	4/30/2020	BankDraftECheck	03-48-5603/03-49-5603/05-42-5603
	INTERNAL REVENUE SERV	PY4102020	4/10/2020	Federal Withholding Tax	2,690.91	2,690.91	4/14/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY4102020	4/10/2020	Medicare-Employee	536.01	536.01	4/14/2020	BankDraftECheck	
	American Fidelity Assuranc	PY4102020	4/10/2020	Supplimental Ins. After Tax	380.49	380.49	4/30/2020	BankDraftECheck	03-2140/05-2140
	INTERNAL REVENUE SERV	PY4102020	4/10/2020	Medicare-Employer	536.01	536.01	4/14/2020	BankDraftECheck	
	American Fidelity Assuranc	PY4102020	4/10/2020	Supplemetal Insurance Pre-	327.76	327.76	4/30/2020	BankDraftECheck	03-2140/05-2140
	LegalShield	PY4102020	4/10/2020	Pre-Paid Legal Services	45.86	45.86	4/30/2020	BankDraftECheck	03-2146/05-2146
	Texas Life Insurance Co	PY4102020	4/10/2020	Texas Life Insurance	145.25	145.25	4/30/2020	BankDraftECheck	03-2147/05-2147
	INTERNAL REVENUE SERV	PY4102020	4/10/2020	Social Security-Employer	2,291.80	2,291.80	4/14/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY4102020	4/10/2020	Social Security-Employee	2,291.80	2,291.80	4/14/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY4242020	4/24/2020	Federal Withholding Tax	2,933.03	2,933.03	4/30/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY4242020	4/24/2020	Medicare-Employee	565.11	565.11	4/30/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY4242020	4/24/2020	Medicare-Employer	565.11	565.11	4/30/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY4242020	4/24/2020	Social Security-Employer	2,416.25	2,416.25	4/30/2020	BankDraftECheck	
	Texas Life Insurance Co	PY4242020	4/24/2020	Texas Life Insurance	145.25	145.25	4/30/2020	BankDraftECheck	03-2147/05-2147
	LegalShield	PY4242020	4/24/2020	Pre-Paid Legal Services	45.84	45.84	4/30/2020	BankDraftECheck	03-2146/05-2146
	American Fidelity Assuranc	PY4242020	4/24/2020	Supplemetal Insurance Pre-	327.76	327.76	4/30/2020	BankDraftECheck	03-2140/05-2140
	American Fidelity Assuranc	PY4242020	4/24/2020	Supplimental Ins. After Tax	380.49	380.49	4/30/2020	BankDraftECheck	03-2140/05-2140
	INTERNAL REVENUE SERV	PY4242020	4/24/2020	Social Security-Employee	2,416.25	2,416.25	4/30/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY492020	4/9/2020	Medicare-Employee	3.54	3.54	4/14/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY492020	4/9/2020	Medicare-Employer	3.54	3.54	4/14/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY492020	4/9/2020	Social Security-Employer	15.16	15.16	4/14/2020	BankDraftECheck	
	INTERNAL REVENUE SERV	PY492020	4/9/2020	Social Security-Employee	15.16	15.16	4/14/2020	BankDraftECheck	
	State Comptroller	Q1 2020	4/16/2020	1st Quarter 2020 Criminal C	5,755.61	5,755.61	4/21/2020	BankDraftECheck	03-46-5247
35808	3W Ranch Service Center	288740	4/8/2020	Unit 1 Oil Change and Rotat	80.94	80.94	4/14/2020	Check	03-49-5601
35809	Amazon Capital Services, I	1MHJ-DNP7-GVPH	4/7/2020	Plastic Comb Bindings	15.44	15.44	4/14/2020	Check	05-42-5405
35809	Amazon Capital Services, I	1Q1R-VXPP-VNTX	4/13/2020	Safety Manual Clear Covers	32.98	32.98	4/14/2020	Check	05-42-5405
35812	Caselle Inc	101404	4/1/2020	Contract and Support Maint	888.00	888.00	4/14/2020	Check	03-41-5919
35814	Certified Laboratories	3909653	4/2/2020	COVID-19 Disinfecting Clear	355.70	355.70	4/14/2020	Check	03-41-5408
35816	EDC	042020	4/10/2020	25% Sales Tax April 2020	11,001.31	11,001.31	4/14/2020	Check	03-41-5262
35817	Eight20 Consulting	20041	4/1/2020	PO#:11289 Zactax 2019 Su	3,000.00	3,000.00	4/14/2020	Check	03-41-5919

35818	Gary R. Traylor & Associat	8571	4/7/2020	PO#:11290 Grant Administr	6,900.00	6,900.00	4/14/2020	Check	19-53-5808	
35821	Kim Thompson	COVID-19	4/9/2020	Mileage Reimbursement for	14.15	14.15	4/14/2020	Check	03-41-5408	
35823	Messer Fort & McDonald P	11688	4/3/2020	March 2020 Legal Matters	2,542.95	2,542.95	4/14/2020	Check	03-41-5246	
35823	Messer Fort & McDonald P	11690	4/3/2020	TDCJ Legal Matters	482.00	482.00	4/14/2020	Check	03-41-5247	
35825	Moore Plumbing Repair LL	14396	4/6/2020	COVID-19: Checked upper i	120.00	120.00	4/14/2020	Check	03-41-5408	
35826	MVBA	211430	4/5/2020	Court Collection Fees	108.60	108.60	4/14/2020	Check	03-46-5251	
35828	Prosperity Bank	1074024	2020	4/13/2020	Fire Truck Loan Principal an	56,482.40	56,482.40	4/14/2020	Check	03-44-5912
35831	Teague Auto Parts	040220	4/2/2020	Fuel Pump for Mower	35.93	35.93	4/14/2020	Check	03-48-5705	
35831	Teague Auto Parts	20QW2661	4/2/2020	Starting Fluid for Dump Tru	6.06	6.06	4/14/2020	Check	03-50-5601	
35840	Amazon Capital Services,	16H9-CWP1-39YV	4/5/2020	COVID-19 Chromebook and	347.99	347.99	4/21/2020	Check	03-41-5408	
35841	American Tire Distributors	S135442415	4/7/2020	4 Tires	505.68	505.68	4/21/2020	Check	03-49-5601	
35842	Datamax Inc.	1577392	4/15/2020	April 2020 Contract and Ove	225.23	225.23	4/21/2020	Check	03-41-5203	
35844	Linda Ward	193.29	4/14/2020	Utility Deposit Refund	35.12	35.12	4/21/2020	Check	05-2020	
35845	UNITED STATES POSTAL S	042020	4/20/2020	April 2020 Postage for Utilit	445.76	445.76	4/21/2020	Check	05-42-5201/05-43-5201	
35847	3W Ranch Service Center	288762	4/10/2020	Streets Truck: Oil Change a	221.84	221.84	4/30/2020	Check	03-50-5601	
35848	Amazon Capital Services,	13PL-Q1CL-6VWP	4/27/2020	SD Card Reader Memory Ca	126.44	126.44	4/30/2020	Check	03-49-5401	
35848	Amazon Capital Services,	13V4-NCRT-1DNQ	4/29/2020	Phone Case	5.99	5.99	4/30/2020	Check	03-41-5401	
35848	Amazon Capital Services,	19LQ-XKCT-91MP	4/28/2020	Sticker Paper for COVID-19	65.10	65.10	4/30/2020	Check	03-41-5408	
35848	Amazon Capital Services,	1MJ4-TLC7-1PKW	4/29/2020	Wireless Mouse	15.99	15.99	4/30/2020	Check	03-41-5401	
35849	AT&T	4.2020	4/15/2020	Airport, EAS, and SCADA Bi	536.14	536.14	4/30/2020	Check		
35850	Bio Chem Lab Inc.	5811-0320	4/13/2020	March 2020 Analysis	910.00	910.00	4/30/2020	Check	05-42-5257/05-43-5257	
35852	Certified Laboratories	3917415	4/13/2020	Grenadier plus, 2 X 2.5 GL,	657.75	657.75	4/30/2020	Check	03-41-5408	
35852	Certified Laboratories	3921028	4/15/2020	BIOAMP I Program	705.00	705.00	4/30/2020	Check	05-42-5415	
35852	Certified Laboratories	3930479	4/22/2020	Gloves & Marking Flags	460.85	460.85	4/30/2020	Check	05-42-5405/05-43-5419	
35854	Circle Hardware and Supp	17292	4/1/2020	hoe handle	18.99	18.99	4/30/2020	Check	03-50-5911	
35854	Circle Hardware and Supp	17293	4/1/2020	15 keys New Lock City Hall	37.35	37.35	4/30/2020	Check	03-41-5408	
35855	DPC Industries Inc	767001624-20	4/7/2020	4 chlorine, hazardous mater	454.60	454.60	4/30/2020	Check	05-43-5415	
35855	DPC Industries Inc	767001625-20	4/7/2020	3 chlorine, hazardous mater	340.95	340.95	4/30/2020	Check	05-43-5415	
35856	Express Electric	67966	4/14/2020	Magnolia Plant-replaced sub	834.25	834.25	4/30/2020	Check	05-43-5713	
35857	Flatt Stationers Inc.	108342-00	4/27/2020	COT Window Envelopes	137.50	137.50	4/30/2020	Check	03-41-5401	
35859	GRAINGER	9493884176	4/2/2020	diamond saw blade	177.07	177.07	4/30/2020	Check	05-42-5711	
35859	GRAINGER	9494301642	4/2/2020	PO#:11288 Concrete Saw, '	1,562.09	1,562.09	4/30/2020	Check	05-42-5711	
35859	GRAINGER	9499417906	4/8/2020	diamond saw blade	352.64	352.64	4/30/2020	Check	05-42-5711	
35860	Johnson Lab & Supply Inc.	229433-000	4/3/2020	2 Multijet Allegro	851.70	851.70	4/30/2020	Check	05-43-5711	
35861	MVBA	212277	4/19/2020	Collection Fees: Court	185.10	185.10	4/30/2020	Check	03-46-5251	
35862	Praetorian Digital	010134-8611	4/15/2020	Intermediate courses for Po	200.00	200.00	4/30/2020	Check	03-49-5999	
35863	Teague Auto Parts	20QX9651	4/21/2020	2X ANCO Profile	21.66	21.66	4/30/2020	Check	03-49-5601	
35864	TML Health	PY4102020	4/10/2020	TML Vol Ins Pre-Tax	474.79	474.79	4/30/2020	Check	03-2142/05-2142	
35864	TML Health	PY4102020	4/10/2020	Health Ins Single-Employee	647.44	647.44	4/30/2020	Check	03-2136/05-2136	
35864	TML Health	PY4242020	4/24/2020	AD&D	6.38	6.38	4/30/2020	Check	03-2136/05-2136	
35864	TML Health	PY4242020	4/24/2020	Life Insurance-Employer	15.68	15.68	4/30/2020	Check	05-2136	
35864	TML Health	PY4242020	4/24/2020	Health Ins Single-Employer	10,350.00	10,350.00	4/30/2020	Check	03-2136/05-2136	
35864	TML Health	PY4242020	4/24/2020	TML Vol Ins Pre-Tax	444.35	444.35	4/30/2020	Check	03-2142/05-2142	
35864	TML Health	PY4242020	4/24/2020	Health Ins Single-Employee	1,200.14	1,200.14	4/30/2020	Check	03-2136/05-2136	
35865	TMRS	PY4102020	4/10/2020	TMRS-Employer	4,599.23	4,599.23	4/30/2020	Check	03-2120/05-2120	
35865	TMRS	PY4102020	4/10/2020	TMRS-Employee	2,523.09	2,523.09	4/30/2020	Check	03-2120/05-2120	
35865	TMRS	PY4242020	4/24/2020	TMRS-Employer	4,862.02	4,862.02	4/30/2020	Check	03-2120/05-2120	
35865	TMRS	PY4242020	4/24/2020	TMRS-Employee	2,667.23	2,667.23	4/30/2020	Check	03-2120/05-2120	

35865	TMRS	PY492020	4/9/2020	TMRS-Employer	30.52	30.52	4/30/2020	Check	03-2120/05-2120
35865	TMRS	PY492020	4/9/2020	TMRS-Employee	16.75	16.75	4/30/2020	Check	03-2120/05-2120
35866	USA Blue Book	192941	4/1/2020	32 Ounce Plastic Bottle, Ant	73.41	73.41	4/30/2020	Check	03-41-5408
35867	Utilize IT Inc	47884	4/14/2020	PO#:11291 COVID-19 IT S€	1,027.50	1,027.50	4/30/2020	Check	03-41-5408
35868	Williams, Chad	04242020	4/24/2020	April 2020 Contract Mowing	7,448.33	7,448.33	4/30/2020	Check	03-48-5110
				Total	<u>168,868.22</u>	<u>168,868.22</u>			

**Positive Pay Report**

5/11/2020 4:22:24 PM

<b>Check Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Amount</b>
<b>Positive Pay Report</b>	<b>Pay Run 4/8/2020 - 4/21/2020</b>	<b>Check Date: 4/24/2020</b>	
4/24/2020	DD101142	Sandy Ashford	732.9
4/24/2020	DD101163	John F Clifton II	1109.61
4/24/2020	DD101162	James Powell	1133.26
4/24/2020	DD101161	Robert Garcia	1557.85
4/24/2020	DD101160	Douglas F Allen	1187.07
4/24/2020	DD101159	Rogelio Vasquez	987.53
4/24/2020	35846	Waylen G Crossley	1173.22
4/24/2020	DD101158	Angela Sargent	1047.51
4/24/2020	DD101157	Robert Remaley	1389.36
4/24/2020	DD101156	Darcy D Philpott	1698.17
4/24/2020	DD101155	Danielle Lee-Winston	1242.49
4/24/2020	DD101164	Jacob Cowling	1761.66
4/24/2020	DD101154	David Keale	1397.47
4/24/2020	DD101152	Christopher Condren	1361.59
4/24/2020	DD101151	Melissa Bowles	769.18
4/24/2020	DD101150	Donald Thomas	813.98
4/24/2020	DD101149	Anna D Willis	788.21
4/24/2020	DD101148	Helen H Marek	424.74
4/24/2020	DD101147	Beverly K Johnson	526.51
4/24/2020	DD101146	Kimberly Thompson	707.77
4/24/2020	DD101145	Theresa E Prasil	2649.65
4/24/2020	DD101144	Sydney A Long	1045.23
4/24/2020	DD101143	Hailey Brown	778.06
4/24/2020	DD101153	Miguel D Hutchison	1121.18
4/24/2020	DD101165	Norris Warren	770.01

**Positive Pay Report**

5/11/2020 4:24:41 PM

<b>Check Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Amount</b>
<b>Positive Pay Report</b>	<b>Pay Run 4/22/2020 - 5/5/2020</b>	<b>Check Date: 5/8/2020</b>	
5/8/2020	DD101214	Sandy Ashford	732.9
5/8/2020	DD101235	John F Clifton II	1570.48
5/8/2020	DD101234	James Powell	922.13
5/8/2020	DD101233	Robert Garcia	1026.08
5/8/2020	DD101232	Rogelio Vasquez	884.03
5/8/2020	35869	Waylen G Crossley	1217.2
5/8/2020	DD101231	Angela Sargent	952.53
5/8/2020	DD101230	Robert Remaley	1295.88
5/8/2020	DD101229	Darcy D Philpott	1698.17
5/8/2020	DD101228	Danielle Lee-Winston	1016.19
5/8/2020	DD101227	David Keale	1272.84
5/8/2020	DD101236	Jacob Cowling	1761.66
5/8/2020	DD101226	Miguel D Hutchison	1020.28
5/8/2020	DD101224	Melissa Bowles	774.31
5/8/2020	DD101223	Donald Thomas	836.24
5/8/2020	DD101222	Anna D Willis	788.21
5/8/2020	DD101221	Melissa L Satterwhite	60.03
5/8/2020	DD101220	Helen H Marek	466.51
5/8/2020	DD101219	Beverly K Johnson	526.51
5/8/2020	DD101218	Kimberly Thompson	701.09
5/8/2020	DD101217	Theresa E Prasil	2649.65
5/8/2020	DD101216	Sydney A Long	993.52
5/8/2020	DD101215	Hailey Brown	777.27
5/8/2020	DD101225	Christopher Condren	1105.43
5/8/2020	DD101237	Norris Warren	956.97

# City of Teague

## Current Ending Account Balances As of 4/30/2020

Account Type	Bank Name	Account Name	Account Number	Current Balance
CD	Citizen's State Bank	CSB CD #63	260004663	\$112,754.91
CD	Citizen's State Bank	CSB CD #03	260004703	\$101,857.54
Checking	Citizen's State Bank	CSB Checking #1219	70001219	\$441,307.19
Investment	TexPool	TexPool Enterprise	00005725	\$1,422,570.97
Checking	Prosperity Bank	Police Forfeiture	6803701	\$100.57
Checking	Prosperity Bank	Enterprise	2188	\$1,971,123.21
Checking	Xpress Bill Pay	Xpress Account	10550	\$376.52

City of Teague  
 Balance Sheet  
 As of April 30, 2020

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Account Type	Account Number	Description	Balance	Total
<b>03 - GENERAL FUND</b>				
Assets				
	03-1000	Consolidated Cash Equity	307,554.17	
	03-1200	Transfers Receivable	7,457.28	
	03-1249	Due from Combined Cash Fund	5,410.96	
	03-1256	Franchise Fees & Other Receivables	15,109.90	
	03-1257	A/R Sales Tax Receivable	42,057.00	
	03-1258	Taxes Receivable-Prop Taxes	150,039.00	
	03-1259	Allowance for Doubtful Account	2,335.80	
	03-1262	Capital Assets	123,303.06	
	03-1263	Fire Truck 2018	471,142.00	
	03-1264	PY Capital Assets Land	107,452.00	
	03-1265	PY Capital Assets Infrastructure	445,126.00	
	03-1266	PY Capital Assets Buildings & Improvements	277,014.00	
	03-1267	PY Capital Assets Equipment	1,365,555.00	
	03-1268	PY Capital Assets Vehicles	1,160,783.00	
	03-1270	Accumulated Depreciation	(2,852,758.00)	
	03-1999	Old Cash in Combined Fund	21,838.63	
	Total Assets		<u>1,649,419.80</u>	<u>1,649,419.80</u>

City of Teague  
 Balance Sheet  
 As of April 30, 2020

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Account Type	Account Number	Description	Balance	Total
<b>03 - GENERAL FUND</b>				
Liabilities				
	03-2010	Accounts Payable	(8,866.62)	
	03-2020	Fire Truck Loan 2018	430,872.00	
	03-2021	UM-Deposits Applied-VFD Contribution	(4.68)	
	03-2050	Deferred Revenue	151,288.95	
	03-2051	Deferred Outflows of Resouces	23,810.00	
	03-2052	Deferred Inflows of Resouces	217,967.00	
	03-2053	Net Pensions Liability / Asset	(46,341.00)	
	03-2054	OPEB Liability	71,090.00	
	03-2100	Accrued Payroll	(741.71)	
	03-2105	Federal Withholding	(1,866.55)	
	03-2107	Credit Card Fee Liability	95.08	
	03-2110	FICA Payable	(3,734.01)	
	03-2120	TMRS Payable	23,899.55	
	03-2135	Dependent Insurance	23,838.89	
	03-2136	Employee Insurance	154,837.43	
	03-2140	Supplemental Ins. Payable	38,406.69	
	03-2142	Voluntary Supplemental Ins.	(190,182.14)	
	03-2146	Pre-Paid Legal Services	331.37	
	03-2147	Texas Life Insurance Payable	568.25	
	03-2150	Federal P/R Taxes Payable	6,459.92	
	03-2201	Accrued Vacation & Sick Payable	47,424.00	
	03-2491	Due to Enterprise	(39,607.46)	
	Total Liabilities		<u>899,544.96</u>	
Fund Balance				
	03-2900	Unreserved Fund Balance	<u>565,186.72</u>	
	Total Fund Balance		<u>565,186.72</u>	



City of Teague  
 Balance Sheet  
 As of April 30, 2020

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Account Type	Account Number	Description	Balance	Total
<b>03 - GENERAL FUND</b>				
		Total Revenue	1,382,151.48	
		Total Expenses	<u>1,197,336.21</u>	
		Current Year Increase (Decrease)	184,688.12	
		Fund Balance Total	565,186.72	
		Current Year Increase (Decrease)	<u>184,688.12</u>	
		Total Fund Balance/Equity	<u>749,874.84</u>	
		Total Liabilities & Fund Balance		<u><u>1,649,419.80</u></u>

City of Teague  
 Financial Statement  
 As of April 30, 2020

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<b>03 - GENERAL FUND</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
TAXES	64,553.00	151,345.92	(86,792.92)	1,179,939.71	1,816,151.00	64.97%	636,211.29
LICENSES & PERMITS	135.00	608.34	(473.34)	4,332.33	7,300.00	59.35%	2,967.67
CHARGES FOR SERVICES	11,436.70	4,991.68	6,445.02	48,485.15	59,900.00	80.94%	11,414.85
FINES & FORFEITURES	3,017.64	7,833.33	(4,815.69)	35,167.19	94,000.00	37.41%	58,832.81
COURT TECH/BLDG FUND	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
MISCELLANEOUS REVENUE	4,726.73	5,291.66	(564.93)	80,950.75	63,500.00	127.48%	(17,450.75)
GRANTS	0.00	416.67	(416.67)	23,411.64	5,000.00	468.23%	(18,411.64)
CONTRIBUTIONS & TRANSFERS	1,433.00	1,333.33	99.67	9,864.71	16,000.00	61.65%	6,135.29
Revenue Totals	<u>85,302.07</u>	<u>171,820.93</u>	<u>(86,518.86)</u>	<u>1,382,151.48</u>	<u>2,061,851.00</u>	<u>67.03 %</u>	<u>679,699.52</u>
<b>Expense Summary</b>							
Not Categorized	<u>174,557.70</u>	<u>175,026.44</u>	<u>(468.74)</u>	<u>1,197,336.21</u>	<u>2,087,040.62</u>	<u>57.37%</u>	<u>889,704.41</u>
Expense Totals	<u>174,557.70</u>	<u>175,026.44</u>	<u>(468.74)</u>	<u>1,197,336.21</u>	<u>2,087,040.62</u>	<u>57.37 %</u>	<u>889,704.41</u>

City of Teague  
Financial Statement  
As of April 30, 2020

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<b>03 - GENERAL FUND</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% of Budget</b>	<b>Budget Remaining</b>
<b>TAXES</b>							
03-31-4010 Ad Valorem: Current	15,359.48	57,916.67	(42,557.19)	672,231.29	695,000.00	96.72%	22,768.71
03-31-4020 Ad Valorem: Delinquent	2,576.20	4,000.00	(1,423.80)	25,015.80	48,000.00	52.12%	22,984.20
03-31-4030 Ad Valorem: Penalty	1,553.94	1,666.67	(112.73)	12,402.67	20,000.00	62.01%	7,597.33
03-31-4110 Franchise Fee: Gas Utility	0.00	2,000.00	(2,000.00)	22,330.25	24,000.00	93.04%	1,669.75
03-31-4120 Franchise Fee: Electric Util	487.01	7,916.67	(7,429.66)	79,460.05	95,000.00	83.64%	15,539.95
03-31-4130 Franchise Fee: Telephone Util	41.01	750.00	(708.99)	4,553.10	9,000.00	50.59%	4,446.90
03-31-4140 Franchise Fee: Northland	0.00	750.00	(750.00)	3,893.09	9,000.00	43.26%	5,106.91
03-31-4210 Tax: State Sales	44,005.25	48,333.33	(4,328.08)	358,130.38	580,000.00	61.75%	221,869.62
03-31-4220 Tax: Mixed Beverage	501.42	141.67	359.75	1,565.54	1,700.00	92.09%	134.46
03-31-4221 Tax: Vehicle IT	0.00	8.33	(8.33)	291.43	100.00	291.43%	(191.43)
03-31-4222 Tax: Hotel / Motel	28.69	0.00	28.69	66.11	0.00	0.00%	(66.11)
03-39-4620 Franchise Fees from COT	0.00	27,862.58	(27,862.58)	0.00	334,351.00	0.00%	334,351.00
<b>TAXES Totals</b>	<b>64,553.00</b>	<b>151,345.92</b>	<b>(86,792.92)</b>	<b>1,179,939.71</b>	<b>1,816,151.00</b>	<b>64.97%</b>	<b>636,211.29</b>
<b>LICENSES &amp; PERMITS</b>							
03-32-4310 Permits: Itin Merch	0.00	41.67	(41.67)	400.00	500.00	80.00%	100.00
03-32-4311 Permits: Business	0.00	16.67	(16.67)	200.00	200.00	100.00%	0.00
03-32-4312 Permits: Licensing	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-32-4313 Permits: Other	0.00	41.67	(41.67)	200.00	500.00	40.00%	300.00
03-32-4314 Permits: Fire Inspections	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
03-32-4320 Permits: Building Inspections	35.00	333.33	(298.33)	2,332.33	4,000.00	58.31%	1,667.67
03-32-4330 Permits: Manufactured Home	0.00	83.33	(83.33)	1,000.00	1,000.00	100.00%	0.00
03-32-4360 Permit: Burn	100.00	16.67	83.33	200.00	200.00	100.00%	0.00
03-32-4371 Zoning Commision	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
<b>LICENSES &amp; PERMITS Totals</b>	<b>135.00</b>	<b>608.34</b>	<b>(473.34)</b>	<b>4,332.33</b>	<b>7,300.00</b>	<b>59.35%</b>	<b>2,967.67</b>

City of Teague  
 Financial Statement  
 As of April 30, 2020

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<b>03 - GENERAL FUND</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% of Budget</b>	<b>Budget Remaining</b>
<b>CHARGES FOR SERVICES</b>							
03-32-4370 XTO Annual Renewal Fee	10,000.00	2,166.67	7,833.33	26,000.00	26,000.00	100.00%	0.00
03-34-4530 Rent/Dep: Community Center	0.00	500.00	(500.00)	4,200.00	6,000.00	70.00%	1,800.00
03-34-4540 Rent: Texas Workforce Center	1,500.00	1,500.00	0.00	10,500.00	18,000.00	58.33%	7,500.00
03-34-4550 Rent: RV Site	0.00	41.67	(41.67)	245.00	500.00	49.00%	255.00
03-34-4551 Rent: Park Pavilion	0.00	16.67	(16.67)	105.00	200.00	52.50%	95.00
03-34-4553 Credit Card Transaction Fees	(69.30)	0.00	(69.30)	(694.53)	0.00	0.00%	694.53
03-34-4554 Culvert Installation	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
03-34-4580 Rent: Airport Hanger	0.00	625.00	(625.00)	7,450.00	7,500.00	99.33%	50.00
03-35-4440 Police Revenue	6.00	16.67	(10.67)	42.00	200.00	21.00%	158.00
03-36-4985 NSF Check Fees	0.00	41.67	(41.67)	637.68	500.00	127.54%	(137.68)
<b>CHARGES FOR SERVICES Totals</b>	<b>11,436.70</b>	<b>4,991.68</b>	<b>6,445.02</b>	<b>48,485.15</b>	<b>59,900.00</b>	<b>80.94%</b>	<b>11,414.85</b>
<b>FINES &amp; FORFEITURES</b>							
03-35-4410 Fines: Court	2,924.64	7,500.00	(4,575.36)	33,695.99	90,000.00	37.44%	56,304.01
03-35-4412 Court Cost	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-35-4414 Child Safety Seat Belt Fine	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-35-4430 Fines: Library	93.00	208.33	(115.33)	1,211.20	2,500.00	48.45%	1,288.80
03-35-4450 Fines: Animal Control	0.00	125.00	(125.00)	260.00	1,500.00	17.33%	1,240.00
<b>FINES &amp; FORFEITURES Totals</b>	<b>3,017.64</b>	<b>7,833.33</b>	<b>(4,815.69)</b>	<b>35,167.19</b>	<b>94,000.00</b>	<b>37.41%</b>	<b>58,832.81</b>
<b>COURT TECH/BLDG FUND</b>							
03-35-4416 Court Technology Fund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-35-4418 Court Bldg Security Fund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-35-4420 Court Time Payment Fee (TPF)	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-45-4418 Court Bldg Security Fund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>COURT TECH/BLDG FUND Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>

City of Teague  
 Financial Statement  
 As of April 30, 2020

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<b>03 - GENERAL FUND</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>COURT TECH/BLDG FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
03-36-4225 Interest Earned	4,275.17	4,833.33	(558.16)	35,012.60	58,000.00	60.37%	22,987.40
03-36-4520 Oil & Gas Royalties	381.61	333.33	48.28	1,450.95	4,000.00	36.27%	2,549.05
03-36-4981 LEOSE Police Funds	0.00	83.33	(83.33)	1,074.09	1,000.00	107.41%	(74.09)
03-36-4990 Miscellaneous Revenue	69.95	41.67	28.28	758.63	500.00	151.73%	(258.63)
03-36-4991 Insurance Claim	0.00	0.00	0.00	42,654.48	0.00	0.00%	(42,654.48)
MISCELLANEOUS REVENUE Totals	<u>4,726.73</u>	<u>5,291.66</u>	<u>(564.93)</u>	<u>80,950.75</u>	<u>63,500.00</u>	<u>127.48%</u>	<u>(17,450.75)</u>
<b>GRANTS</b>							
03-37-4610 Library Grants	0.00	416.67	(416.67)	23,411.64	5,000.00	468.23%	(18,411.64)
GRANTS Totals	<u>0.00</u>	<u>416.67</u>	<u>(416.67)</u>	<u>23,411.64</u>	<u>5,000.00</u>	<u>468.23%</u>	<u>(18,411.64)</u>
<b>CONTRIBUTIONS &amp; TRANSFERS</b>							
03-39-4230 TVFD Voluntary Contribution	1,433.00	1,333.33	99.67	9,864.71	16,000.00	61.65%	6,135.29
CONTRIBUTIONS & TRANSFERS Totals	<u>1,433.00</u>	<u>1,333.33</u>	<u>99.67</u>	<u>9,864.71</u>	<u>16,000.00</u>	<u>61.65%</u>	<u>6,135.29</u>
Revenue Totals	<u><u>85,302.07</u></u>	<u><u>171,820.93</u></u>	<u><u>(86,518.86)</u></u>	<u><u>1,382,151.48</u></u>	<u><u>2,061,851.00</u></u>	<u><u>67.03%</u></u>	<u><u>679,699.52</u></u>

City of Teague  
 Financial Statement  
 As of April 30, 2020

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<b>03 - GENERAL FUND Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-41-5100 Salaries for Full Time	6,871.46	6,995.83	(124.37)	51,182.20	83,950.00	60.97%	32,767.80
03-41-5101 Salary & OT	99.46	166.67	(67.21)	803.54	2,000.00	40.18%	1,196.46
03-41-5103 Retirement	921.36	916.67	4.69	6,806.51	11,000.00	61.88%	4,193.49
03-41-5104 Vehicle Allowance Adm/Sec	500.00	500.00	0.00	3,500.00	6,000.00	58.33%	2,500.00
03-41-5105 FICA	416.86	500.00	(83.14)	3,650.79	6,000.00	60.85%	2,349.21
03-41-5106 Group Insurance	972.96	1,166.67	(193.71)	5,472.96	14,000.00	39.09%	8,527.04
03-41-5107 Workers Compensation	0.00	208.33	(208.33)	950.50	2,500.00	38.02%	1,549.50
03-41-5109 Clothing / Uniform Allowance	0.00	83.33	(83.33)	38.00	1,000.00	3.80%	962.00
03-41-5201 Postage & Freight	0.00	125.00	(125.00)	260.49	1,500.00	17.37%	1,239.51
03-41-5202 Ads & Public Notices	0.00	83.33	(83.33)	312.00	1,000.00	31.20%	688.00
03-41-5203 Printing	225.23	525.00	(299.77)	3,062.09	6,300.00	48.60%	3,237.91
03-41-5205 Mobile Communications	40.73	100.00	(59.27)	547.01	1,200.00	45.58%	652.99
03-41-5206 Telephone	0.00	375.00	(375.00)	3,005.94	4,500.00	66.80%	1,494.06
03-41-5220 Travel & Meals	0.00	250.00	(250.00)	726.34	3,000.00	24.21%	2,273.66
03-41-5221 Service Appreciation	0.00	416.67	(416.67)	1,340.01	5,000.00	26.80%	3,659.99
03-41-5225 Employee Drug Testing	0.00	20.83	(20.83)	69.00	250.00	27.60%	181.00
03-41-5226 Employee Mileage	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-41-5227 Education & Training	0.00	208.33	(208.33)	1,694.98	2,500.00	67.80%	805.02
03-41-5228 Manuals/Subscription	0.00	20.83	(20.83)	219.50	250.00	87.80%	30.50
03-41-5229 Membership/Dues & Fees	0.00	133.33	(133.33)	1,609.00	1,600.00	100.56%	(9.00)
03-41-5231 Insurance General Liabilities	0.00	33.33	(33.33)	290.16	400.00	72.54%	109.84
03-41-5232 Insurance Property	0.00	83.33	(83.33)	950.54	1,000.00	95.05%	49.46
03-41-5233 Insurance Errors & Omissions	0.00	375.00	(375.00)	4,031.72	4,500.00	89.59%	468.28
03-41-5234 Employee Bonds	0.00	29.17	(29.17)	350.00	350.00	100.00%	0.00
03-41-5239 Tax App District	0.00	2,208.33	(2,208.33)	14,403.22	26,500.00	54.35%	12,096.78
03-41-5240 Tax Collector	0.00	625.00	(625.00)	7,127.25	7,500.00	95.03%	372.75

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<b>03 - GENERAL FUND Administration</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-41-5242 Codification/ Record Retention	0.00	83.33	(83.33)	240.00	1,000.00	24.00%	760.00
03-41-5245 Audit	1,000.00	333.33	666.67	3,000.00	4,000.00	75.00%	1,000.00
03-41-5246 Legal	(833.55)	1,666.67	(2,500.22)	10,869.40	20,000.00	54.35%	9,130.60
03-41-5247 TDCJ IDA	482.00	833.33	(351.33)	27,236.08	10,000.00	272.36%	(17,236.08)
03-41-5251 Professional Services and	0.00	250.00	(250.00)	1,425.84	3,000.00	47.53%	1,574.16
03-41-5252 Emergency Management	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
03-41-5253 Community Events	0.00	416.67	(416.67)	277.21	5,000.00	5.54%	4,722.79
03-41-5262 Teague E.D.C.	11,001.31	12,083.33	(1,082.02)	89,532.60	145,000.00	61.75%	55,467.40
03-41-5284 Service Agreements	133.00	83.33	49.67	816.45	1,000.00	81.65%	183.55
03-41-5298 Banking Charges	1,009.81	583.33	426.48	6,595.01	7,000.00	94.21%	404.99
03-41-5299 Misc. Expense	0.00	8.33	(8.33)	287.10	100.00	287.10%	(187.10)
03-41-5301 Electricity: New City Hall	326.47	416.67	(90.20)	2,824.33	5,000.00	56.49%	2,175.67
03-41-5340 Gas	57.40	66.67	(9.27)	552.75	800.00	69.09%	247.25
03-41-5360 Water: New City Hall	0.00	108.33	(108.33)	888.27	1,300.00	68.33%	411.73
03-41-5401 Supplies: Office	279.47	333.33	(53.86)	1,444.88	4,000.00	36.12%	2,555.12
03-41-5403 Supplies: Bldg & Maint	0.00	125.00	(125.00)	286.59	1,500.00	19.11%	1,213.41
03-41-5405 Supplies: Safety	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
03-41-5408 COVID-19	5,894.44	2,142.85	3,751.59	9,166.16	15,000.00	61.11%	5,833.84
03-41-5701 Repair & Maint: Bldg	0.00	166.67	(166.67)	213.55	2,000.00	10.68%	1,786.45
03-41-5703 Repair & Maint: Office Equip	0.00	41.67	(41.67)	269.99	500.00	54.00%	230.01
03-41-5707 Repair & Maint: Computers	10.65	166.67	(156.02)	1,714.37	2,000.00	85.72%	285.63
03-41-5708 Contract Prof. IT Services	0.00	1,750.00	(1,750.00)	10,380.00	21,000.00	49.43%	10,620.00
03-41-5906 Equipment: Security	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-41-5909 Equipment: Office	192.00	250.00	(58.00)	479.00	3,000.00	15.97%	2,521.00
03-41-5919 Computer Software	3,928.00	2,020.83	1,907.17	22,833.79	24,250.00	94.16%	1,416.21
03-41-5920 Internet Service	0.00	75.00	(75.00)	680.34	900.00	75.59%	219.66

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<b>03 - GENERAL FUND Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-41-5921 Website Development -	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
Administration Totals	33,529.06	41,138.66	(7,609.60)	304,417.46	482,950.00	63.03%	178,532.54



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<b>03 - GENERAL FUND Airport</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-42-5206 Telephone	254.73	141.67	113.06	1,787.50	1,700.00	105.15%	(87.50)
03-42-5231 Insurance: General Liabilities	0.00	91.67	(91.67)	873.18	1,100.00	79.38%	226.82
03-42-5232 Insurance: Property	0.00	150.00	(150.00)	1,750.54	1,800.00	97.25%	49.46
03-42-5299 Misc. Expense	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-42-5305 Electricity: Airport	90.33	150.00	(59.67)	755.04	1,800.00	41.95%	1,044.96
03-42-5365 Water: Airport	0.00	50.00	(50.00)	145.84	600.00	24.31%	454.16
03-42-5403 Bldg Maintenance / Supplies	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-42-5715 Repair & Maint: Facility	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
<b>Airport Totals</b>	<b>345.06</b>	<b>833.35</b>	<b>(488.29)</b>	<b>5,312.10</b>	<b>10,000.00</b>	<b>53.12%</b>	<b>4,687.90</b>

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<b>03 - GENERAL FUND Community Center</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-43-5243 Janitorial Expense	0.00	650.00	(650.00)	0.00	7,800.00	0.00%	7,800.00
03-43-5277 Refunds	500.00	166.67	333.33	3,775.00	2,000.00	188.75%	(1,775.00)
03-43-5299 Misc. Expense	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
03-43-5311 Electric: CCtr/ Over 55	418.26	625.00	(206.74)	3,939.01	7,500.00	52.52%	3,560.99
03-43-5345 Gas: CCtr/ Over 55	79.16	100.00	(20.84)	795.26	1,200.00	66.27%	404.74
03-43-5368 Water CC/O55/TWC	0.00	91.67	(91.67)	575.29	1,100.00	52.30%	524.71
03-43-5403 Supplies: Bldg & Maint	0.00	83.33	(83.33)	943.27	1,000.00	94.33%	56.73
03-43-5406 Over 55 Expenses	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
03-43-5407 TWC Expenses	0.00	33.33	(33.33)	0.00	400.00	0.00%	400.00
03-43-5701 Repair & Maint: Bldg	0.00	216.67	(216.67)	1,343.23	2,600.00	51.66%	1,256.77
03-43-5705 Repair & Maint: Equipment	0.00	83.33	(83.33)	249.40	1,000.00	24.94%	750.60
03-43-5949 Tables & Chairs	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Community Center Totals</b>	<b>997.42</b>	<b>2,166.67</b>	<b>(1,169.25)</b>	<b>11,620.46</b>	<b>26,000.00</b>	<b>44.69%</b>	<b>14,379.54</b>

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<b>03 - GENERAL FUND Fire Department</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-44-5103 Retirement Fire	0.00	1,083.33	(1,083.33)	5,544.00	13,000.00	42.65%	7,456.00
03-44-5107 Workers Compensation	0.00	333.33	(333.33)	2,950.49	4,000.00	73.76%	1,049.51
03-44-5206 Telephone	67.86	283.33	(215.47)	2,338.72	3,400.00	68.79%	1,061.28
03-44-5227 Education & Training	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
03-44-5229 Membership/Dues & Fees	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
03-44-5232 Insurance: Bldg/ Equipment	0.00	283.33	(283.33)	0.00	3,400.00	0.00%	3,400.00
03-44-5315 Electric: Fire Station	198.41	250.00	(51.59)	1,691.51	3,000.00	56.38%	1,308.49
03-44-5316 Water: Fire Station	0.00	66.67	(66.67)	385.35	800.00	48.17%	414.65
03-44-5350 Gas: Fire Station	54.68	50.00	4.68	384.11	600.00	64.02%	215.89
03-44-5415 Chemicals/Foam	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
03-44-5601 Repair & Maint: Vehicle	0.00	83.33	(83.33)	458.00	1,000.00	45.80%	542.00
03-44-5603 Oil/Gas/Fuel	80.32	150.00	(69.68)	320.23	1,800.00	17.79%	1,479.77
03-44-5607 Vehicle Ins/Liab.	0.00	625.00	(625.00)	7,411.92	7,500.00	98.83%	88.08
03-44-5701 Bldg. Repair & Maint.	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-44-5705 Repair & Maint: Equipment	0.00	416.67	(416.67)	5,000.00	5,000.00	100.00%	0.00
03-44-5707 Computer/Repair Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-44-5905 Equipment: Small	0.00	83.33	(83.33)	631.48	1,000.00	63.15%	368.52
03-44-5907 Equipment: Safety	0.00	625.00	(625.00)	7,500.00	7,500.00	100.00%	0.00
03-44-5912 Fire Truck Loan Principal Pmt	56,482.40	4,708.33	51,774.07	56,482.40	56,500.00	99.97%	17.60
03-44-5913 Fire Truck Loan Interest Pmt	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-44-5920 Internet Service	0.00	83.33	(83.33)	663.95	1,000.00	66.40%	336.05
03-44-5929 Hoses/Fire Dept	0.00	83.33	(83.33)	323.50	1,000.00	32.35%	676.50
03-44-5930 SCBA	0.00	1,564.83	(1,564.83)	17,430.93	18,778.00	92.83%	1,347.07
<b>Fire Department Totals</b>	<b>56,883.67</b>	<b>11,148.14</b>	<b>45,735.53</b>	<b>109,516.59</b>	<b>133,778.00</b>	<b>81.86%</b>	<b>24,261.41</b>

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<b>03 - GENERAL FUND Library</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-45-5100 Salary	2,672.00	3,083.33	(411.33)	22,342.87	37,000.00	60.39%	14,657.13
03-45-5101 Salary & OT	0.00	41.67	(41.67)	440.63	500.00	88.13%	59.37
03-45-5102 Part-Time Salary	2,444.00	3,333.33	(889.33)	20,172.62	40,000.00	50.43%	19,827.38
03-45-5103 Retirement	340.94	416.67	(75.73)	2,907.14	5,000.00	58.14%	2,092.86
03-45-5105 FICA	389.01	625.00	(235.99)	3,269.64	7,500.00	43.60%	4,230.36
03-45-5106 Group Insurance	492.56	450.00	42.56	3,192.56	5,400.00	59.12%	2,207.44
03-45-5107 Workers Compensation	0.00	250.00	(250.00)	1,950.49	3,000.00	65.02%	1,049.51
03-45-5201 Postage & Freight	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-45-5206 Telephone	0.00	141.67	(141.67)	985.15	1,700.00	57.95%	714.85
03-45-5230 Drug Testing	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-45-5232 Insurance Property	0.00	166.67	(166.67)	1,450.54	2,000.00	72.53%	549.46
03-45-5284 Service Agreements	0.00	308.33	(308.33)	1,911.00	3,700.00	51.65%	1,789.00
03-45-5316 Electric: Library	237.93	350.00	(112.07)	2,273.30	4,200.00	54.13%	1,926.70
03-45-5351 Gas: Library	56.03	100.00	(43.97)	592.42	1,200.00	49.37%	607.58
03-45-5376 Water: Library	0.00	66.67	(66.67)	360.12	800.00	45.02%	439.88
03-45-5401 Office Supplies	4.50	129.17	(124.67)	937.08	1,550.00	60.46%	612.92
03-45-5402 Books / Magazines	31.00	250.00	(219.00)	2,321.15	3,000.00	77.37%	678.85
03-45-5403 Supplies: Bldg & Maint	68.99	58.33	10.66	355.37	700.00	50.77%	344.63
03-45-5420 Public Activities-Library	0.00	41.67	(41.67)	163.95	500.00	32.79%	336.05
03-45-5703 Repair & Maint: Office Equip	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-45-5707 Repair & Maint: Computer	0.00	166.67	(166.67)	40.00	2,000.00	2.00%	1,960.00
03-45-5715 Repair & Maint: Facility	0.00	1,187.69	(1,187.69)	10,294.31	11,689.62	88.06%	1,395.31
03-45-5800 Library Grants	0.00	416.67	(416.67)	8,577.89	5,000.00	171.56%	(3,577.89)
03-45-5909 Equipment: Office	0.00	20.83	(20.83)	279.20	250.00	111.68%	(29.20)
03-45-5920 Internet Services	0.00	83.33	(83.33)	485.94	1,000.00	48.59%	514.06
<b>Library Totals</b>	<b>6,736.96</b>	<b>11,712.69</b>	<b>(4,975.73)</b>	<b>85,303.37</b>	<b>137,989.62</b>	<b>61.82%</b>	<b>52,686.25</b>

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<b>03 - GENERAL FUND Municipal Court</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-46-5100 Salary	195.00	250.00	(55.00)	1,222.20	3,000.00	40.74%	1,777.80
03-46-5102 Part-Time Salary	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
03-46-5103 Retirement	24.88	37.50	(12.62)	195.08	450.00	43.35%	254.92
03-46-5104 Vehicle Allowance Adm/Sec	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-46-5105 FICA	71.39	50.00	21.39	352.42	600.00	58.74%	247.58
03-46-5106 Group Insurance	45.61	45.00	0.61	183.66	540.00	34.01%	356.34
03-46-5107 Workers Compensation	0.00	50.00	(50.00)	550.49	600.00	91.75%	49.51
03-46-5201 Postage & Freight	0.00	41.67	(41.67)	260.49	500.00	52.10%	239.51
03-46-5203 Printing	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-46-5225 Travel & Meals	0.00	20.83	(20.83)	227.25	250.00	90.90%	22.75
03-46-5226 Employee Mileage	0.00	8.33	(8.33)	100.00	100.00	100.00%	0.00
03-46-5227 Education & Training	0.00	29.17	(29.17)	260.00	350.00	74.29%	90.00
03-46-5228 Manuals/Subscription	0.00	12.50	(12.50)	0.00	150.00	0.00%	150.00
03-46-5229 Membership/Dues & Fees	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-46-5246 Legal	37.00	416.67	(379.67)	1,831.50	5,000.00	36.63%	3,168.50
03-46-5247 Court Cost/Arrest	5,755.61	3,000.00	2,755.61	14,569.76	36,000.00	40.47%	21,430.24
03-46-5251 Services: Professional	344.70	1,033.33	(688.63)	1,007.60	12,400.00	8.13%	11,392.40
03-46-5401 Supplies: Office	0.00	25.00	(25.00)	119.98	300.00	39.99%	180.02
03-46-5703 Repair & Maint: Office Equip	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-46-5960 Cash Over/Short	0.00	0.00	0.00	300.00	0.00	0.00%	(300.00)
<b>Municipal Court Totals</b>	<b>6,474.19</b>	<b>5,461.66</b>	<b>1,012.53</b>	<b>21,180.43</b>	<b>65,540.00</b>	<b>32.32%</b>	<b>44,359.57</b>

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<b>03 - GENERAL FUND Museum</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-47-5110 BNSF Building Lease	0.00	8.33	(8.33)	100.00	100.00	100.00%	0.00
03-47-5231 Insurance: General Liabilities	0.00	50.00	(50.00)	512.16	600.00	85.36%	87.84
03-47-5232 Insurance: Property	0.00	150.00	(150.00)	1,750.54	1,800.00	97.25%	49.46
03-47-5316 Water: Museum	0.00	62.50	(62.50)	360.01	750.00	48.00%	389.99
03-47-5317 Electricity: Museum	526.18	550.00	(23.82)	3,685.31	6,600.00	55.84%	2,914.69
03-47-5403 Supplies: Bldg & Maint	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-47-5701 Bldg. Repair & Maint.	0.00	54.17	(54.17)	96.75	650.00	14.88%	553.25
<b>Museum Totals</b>	<b>526.18</b>	<b>916.67</b>	<b>(390.49)</b>	<b>6,504.77</b>	<b>11,000.00</b>	<b>59.13%</b>	<b>4,495.23</b>

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<b>03 - GENERAL FUND Parks</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-48-5100 Salary	2,763.94	2,916.67	(152.73)	19,586.87	35,000.00	55.96%	15,413.13
03-48-5101 Salary & OT	18.75	41.67	(22.92)	99.19	500.00	19.84%	400.81
03-48-5103 Retirement	355.08	500.00	(144.92)	2,511.90	6,000.00	41.87%	3,488.10
03-48-5105 FICA	212.08	333.33	(121.25)	1,500.30	4,000.00	37.51%	2,499.70
03-48-5106 Group Insurance	548.20	500.00	48.20	3,518.20	6,000.00	58.64%	2,481.80
03-48-5107 Workers Compensation	0.00	125.00	(125.00)	1,134.49	1,500.00	75.63%	365.51
03-48-5109 Clothing Allowance	0.00	125.00	(125.00)	88.22	1,500.00	5.88%	1,411.78
03-48-5110 Contract Mowing	7,448.33	7,448.33	0.00	52,138.31	89,380.00	58.33%	37,241.69
03-48-5201 Postage & Freight	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-48-5205 Mobile Communications	40.73	58.33	(17.60)	315.59	700.00	45.08%	384.41
03-48-5206 Telephone	0.00	33.33	(33.33)	48.00	400.00	12.00%	352.00
03-48-5225 Drug Testing	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-48-5232 Insurance: Property	0.00	333.33	(333.33)	3,134.54	4,000.00	78.36%	865.46
03-48-5254 Parks & Recreation	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
03-48-5277 Refunds	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-48-5299 Misc. Expense	0.00	16.67	(16.67)	10.00	200.00	5.00%	190.00
03-48-5316 Water: 8th Ave Park	0.00	208.33	(208.33)	3,567.36	2,500.00	142.69%	(1,067.36)
03-48-5317 Water: Ball Park	0.00	125.00	(125.00)	360.00	1,500.00	24.00%	1,140.00
03-48-5319 Park Renovations	0.00	3,768.33	(3,768.33)	26,120.30	45,220.00	57.76%	19,099.70
03-48-5320 8th Ave Park Utilities	938.53	833.33	105.20	3,827.40	10,000.00	38.27%	6,172.60
03-48-5324 Main St Park Utilities	46.53	66.67	(20.14)	359.52	800.00	44.94%	440.48
03-48-5325 Jefferson/Booker T	41.39	41.67	(0.28)	330.84	500.00	66.17%	169.16
03-48-5360 Water: Office	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-48-5401 Office Supplies	0.00	8.33	(8.33)	54.46	100.00	54.46%	45.54
03-48-5403 8th Ave City Park	49.90	250.00	(200.10)	1,515.37	3,000.00	50.51%	1,484.63
03-48-5404 Christmas Decorations	0.00	166.67	(166.67)	2,011.97	2,000.00	100.60%	(11.97)

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<b>03 - GENERAL FUND Parks</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-48-5405 Supplies: Safety	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-48-5415 Chemicals: Parks	0.00	16.67	(16.67)	186.10	200.00	93.05%	13.90
03-48-5417 Small Tools	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
03-48-5419 Booker T Washington Park	0.00	166.67	(166.67)	301.22	2,000.00	15.06%	1,698.78
03-48-5501 Main St Park	14.08	12.50	1.58	14.08	150.00	9.39%	135.92
03-48-5601 Vehicle Repair	0.00	166.67	(166.67)	895.93	2,000.00	44.80%	1,104.07
03-48-5603 Gas/Fuel	723.73	375.00	348.73	2,976.26	4,500.00	66.14%	1,523.74
03-48-5605 Tire Replacemt/Repair	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-48-5607 Insurance: Vehicle	0.00	141.67	(141.67)	1,655.21	1,700.00	97.37%	44.79
03-48-5705 Equipment Repair and	139.63	125.00	14.63	690.81	1,500.00	46.05%	809.19
03-48-5715 Repair & Maint: Facility	0.00	125.00	(125.00)	222.00	1,500.00	14.80%	1,278.00
03-48-5905 Equipment: Small	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
03-48-5906 Equipment: Security	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-48-5916 City Lake: Pier & Repairs	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
<b>Parks Totals</b>	<b>13,340.90</b>	<b>19,779.16</b>	<b>(6,438.26)</b>	<b>129,174.44</b>	<b>237,350.00</b>	<b>54.42%</b>	<b>108,175.56</b>



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<b>03 - GENERAL FUND Police</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-49-5100 Salary	26,216.71	30,833.33	(4,616.62)	200,578.58	370,000.00	54.21%	169,421.42
03-49-5101 Salary & OT	378.01	500.00	(121.99)	3,214.12	6,000.00	53.57%	2,785.88
03-49-5103 Retirement	3,392.80	4,000.00	(607.20)	25,659.64	48,000.00	53.46%	22,340.36
03-49-5105 FICA	2,018.52	2,250.00	(231.48)	15,264.44	27,000.00	56.53%	11,735.56
03-49-5106 Group Insurance	3,773.27	4,166.67	(393.40)	23,027.78	50,000.00	46.06%	26,972.22
03-49-5107 Workers Compensation	0.00	541.67	(541.67)	6,450.49	6,500.00	99.24%	49.51
03-49-5109 Clothing Allowance	0.00	291.67	(291.67)	587.87	3,500.00	16.80%	2,912.13
03-49-5201 Postage & Freight	0.00	33.33	(33.33)	260.50	400.00	65.13%	139.50
03-49-5202 Ads & Public Notices	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
03-49-5203 Printing	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
03-49-5205 Mobile Communications	0.00	466.67	(466.67)	2,706.59	5,600.00	48.33%	2,893.41
03-49-5206 Telephone	67.87	333.33	(265.46)	1,841.16	4,000.00	46.03%	2,158.84
03-49-5224 Drug Testing	0.00	41.67	(41.67)	464.50	500.00	92.90%	35.50
03-49-5225 Travel & Meals	0.00	41.67	(41.67)	180.00	500.00	36.00%	320.00
03-49-5227 Education & Training	0.00	250.00	(250.00)	615.00	3,000.00	20.50%	2,385.00
03-49-5228 Manuals/Subscription	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-49-5229 Membership/Dues & Fees	119.00	50.00	69.00	119.00	600.00	19.83%	481.00
03-49-5232 Insurance: Property	0.00	250.00	(250.00)	3,000.00	3,000.00	100.00%	0.00
03-49-5235 Insurance: Police Liability	0.00	541.67	(541.67)	5,818.26	6,500.00	89.51%	681.74
03-49-5252 Professional Services	0.00	50.00	(50.00)	96.90	600.00	16.15%	503.10
03-49-5253 NNO	0.00	84.17	(84.17)	0.00	1,010.00	0.00%	1,010.00
03-49-5299 Expense: Misc.	0.00	41.67	(41.67)	137.00	500.00	27.40%	363.00
03-49-5301 Electricity: New PD	202.07	250.00	(47.93)	1,507.46	3,000.00	50.25%	1,492.54
03-49-5320 Gas:Office	58.89	58.33	0.56	422.28	700.00	60.33%	277.72
03-49-5360 Water: New PD	0.00	75.00	(75.00)	360.19	900.00	40.02%	539.81
03-49-5401 Supplies: Office	159.13	416.67	(257.54)	1,476.03	5,000.00	29.52%	3,523.97

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<b>03 - GENERAL FUND Police</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-49-5403 Bldg/Maint Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-49-5407 Supplies: Training	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-49-5601 Vehicle Repair	608.28	500.00	108.28	13,930.93	6,000.00	232.18%	(7,930.93)
03-49-5603 Gas/Fuel	2,641.95	1,166.67	1,475.28	9,650.45	14,000.00	68.93%	4,349.55
03-49-5605 Tire Replacemt/Repair	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-49-5607 Insurance: Vehicle	0.00	500.00	(500.00)	7,667.28	6,000.00	127.79%	(1,667.28)
03-49-5701 Repair & Maint: Bldg.	0.00	250.00	(250.00)	826.19	3,000.00	27.54%	2,173.81
03-49-5705 Repair & Maint: Equip	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-49-5707 Repair & Maint: Computer	10.65	318.00	(307.35)	3,374.35	3,816.00	88.43%	441.65
03-49-5806 Narcotic Detection K9	35.99	41.67	(5.68)	439.96	500.00	87.99%	60.04
03-49-5905 Equipment: Small	0.00	125.00	(125.00)	1,426.00	1,500.00	95.07%	74.00
03-49-5916 New Vehicles	0.00	4,416.67	(4,416.67)	26,425.98	53,000.00	49.86%	26,574.02
03-49-5920 Internet Service	0.00	125.00	(125.00)	680.34	1,500.00	45.36%	819.66
03-49-5925 CID Equipment	0.00	41.67	(41.67)	300.00	500.00	60.00%	200.00
03-49-5991 COPsync Annual Fee	0.00	291.67	(291.67)	3,072.00	3,500.00	87.77%	428.00
03-49-5992 Vehicle WIFI- COPsync	0.00	275.00	(275.00)	1,527.67	3,300.00	46.29%	1,772.33
03-49-5999 LEOSE Funds	200.00	83.33	116.67	200.00	1,000.00	20.00%	800.00
<b>Police Totals</b>	<b>39,883.14</b>	<b>53,835.53</b>	<b>(13,952.39)</b>	<b>363,308.94</b>	<b>646,026.00</b>	<b>56.24%</b>	<b>282,717.06</b>

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<b>03 - GENERAL FUND Streets</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-50-5100 Salary	6,082.76	6,250.00	(167.24)	43,506.75	75,000.00	58.01%	31,493.25
03-50-5101 Salary & OT	89.07	166.67	(77.60)	619.49	2,000.00	30.97%	1,380.51
03-50-5103 Retirement	787.53	833.33	(45.80)	5,630.58	10,000.00	56.31%	4,369.42
03-50-5105 FICA	471.33	416.67	54.66	3,369.92	5,000.00	67.40%	1,630.08
03-50-5106 Group Insurance	1,040.76	1,000.00	40.76	6,710.76	12,000.00	55.92%	5,289.24
03-50-5107 Workers Compensation	0.00	250.00	(250.00)	1,950.49	3,000.00	65.02%	1,049.51
03-50-5109 Clothing Allowance	0.00	208.33	(208.33)	304.71	2,500.00	12.19%	2,195.29
03-50-5201 Postage & Freight	0.00	8.33	(8.33)	27.58	100.00	27.58%	72.42
03-50-5202 Ads & Public Notices	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
03-50-5205 Mobile Communications	81.46	108.33	(26.87)	718.00	1,300.00	55.23%	582.00
03-50-5206 Telephone	0.00	33.33	(33.33)	48.00	400.00	12.00%	352.00
03-50-5223 Drug Testing	0.00	12.50	(12.50)	0.00	150.00	0.00%	150.00
03-50-5225 Travel & Meals	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-50-5227 Education & Training	0.00	50.00	(50.00)	20.00	600.00	3.33%	580.00
03-50-5232 Insurance: Property	0.00	83.33	(83.33)	950.54	1,000.00	95.05%	49.46
03-50-5244 Rental Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-50-5245 Holiday Main Street	0.00	83.33	(83.33)	32.35	1,000.00	3.24%	967.65
03-50-5299 Misc. Expense	0.00	50.00	(50.00)	30.31	600.00	5.05%	569.69
03-50-5328 Electric: Street Lights	5,280.98	5,416.67	(135.69)	33,442.73	65,000.00	51.45%	31,557.27
03-50-5340 Gas: Office	101.63	91.67	9.96	699.03	1,100.00	63.55%	400.97
03-50-5401 Supplies: Office	0.00	8.33	(8.33)	54.46	100.00	54.46%	45.54
03-50-5405 Safety Supplies	0.00	41.67	(41.67)	45.57	500.00	9.11%	454.43
03-50-5411 Gravel/Asphalt	0.00	1,250.00	(1,250.00)	15,000.00	15,000.00	100.00%	0.00
03-50-5415 Chemicals	0.00	25.00	(25.00)	186.10	300.00	62.03%	113.90
03-50-5417 Small Tools	0.00	8.33	(8.33)	55.88	100.00	55.88%	44.12
03-50-5601 Repair & Maint: Vehicle	330.08	333.33	(3.25)	502.72	4,000.00	12.57%	3,497.28

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<b>03 - GENERAL FUND Streets</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
03-50-5603 Gas/Fuel	642.22	583.33	58.89	3,044.60	7,000.00	43.49%	3,955.40
03-50-5605 Tire Repair & Replacement	0.00	125.00	(125.00)	1,345.60	1,500.00	89.71%	154.40
03-50-5607 Insurance: Vehicle	0.00	166.67	(166.67)	1,989.14	2,000.00	99.46%	10.86
03-50-5705 Repair & Maint: Equipment	121.44	750.00	(628.56)	7,106.56	9,000.00	78.96%	1,893.44
03-50-5709 Repairs: Strts/Alley/Drainage	271.88	250.00	21.88	271.88	3,000.00	9.06%	2,728.12
03-50-5901 Signs	0.00	208.33	(208.33)	48.01	2,500.00	1.92%	2,451.99
03-50-5906 Equipment: Security	0.00	4.17	(4.17)	0.00	50.00	0.00%	50.00
03-50-5907 Equipment: Safety	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
03-50-5911 Street Improvements	18.99	3,333.92	(3,314.93)	27,169.99	40,007.00	67.91%	12,837.01
<b>Streets Totals</b>	<b>15,320.13</b>	<b>22,617.24</b>	<b>(7,297.11)</b>	<b>154,881.75</b>	<b>271,407.00</b>	<b>57.07%</b>	<b>116,525.25</b>

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<b>03 - GENERAL FUND Mayor &amp; Alderman</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-51-5225 Travel & Meals	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
03-51-5226 Employee Mileage	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
03-51-5227 Education & Training	0.00	166.67	(166.67)	60.00	2,000.00	3.00%	1,940.00
03-51-5229 Membership/Dues & Fees	0.00	75.00	(75.00)	570.00	900.00	63.33%	330.00
03-51-5236 Council Room Improvements	0.00	83.33	(83.33)	27.71	1,000.00	2.77%	972.29
03-51-5298 Computers and Supplies	0.00	333.33	(333.33)	1,840.05	4,000.00	46.00%	2,159.95
03-51-5299 Expense: Misc.	0.00	33.33	(33.33)	20.16	400.00	5.04%	379.84
03-51-5409 Supplies: Election	0.00	1,083.33	(1,083.33)	373.00	13,000.00	2.87%	12,627.00
Mayor & Alderman Totals	0.00	1,874.99	(1,874.99)	2,890.92	22,500.00	12.85%	19,609.08

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<b>03 - GENERAL FUND Animal Control</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
03-52-5107 Workers Compensation	0.00	41.67	(41.67)	450.49	500.00	90.10%	49.51
03-52-5201 Postage & Freight	520.99	83.33	437.66	520.99	1,000.00	52.10%	479.01
03-52-5202 Ads & Public Notices	0.00	41.67	(41.67)	96.00	500.00	19.20%	404.00
03-52-5205 Mobile Communications	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
03-52-5250 ISO Assessment	0.00	1,666.67	(1,666.67)	0.00	20,000.00	0.00%	20,000.00
03-52-5251 Professional Services/Animal	0.00	416.67	(416.67)	650.00	5,000.00	13.00%	4,350.00
03-52-5252 Professional Services C.E.	0.00	708.33	(708.33)	0.00	8,500.00	0.00%	8,500.00
03-52-5601 Vehicle Repair	0.00	83.33	(83.33)	7.50	1,000.00	0.75%	992.50
03-52-5603 Oil/Gas/Fuel	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
03-52-5905 Small Equipment	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
03-52-5906 Misc.	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
03-52-5919 Computer	0.00	125.00	(125.00)	1,500.00	1,500.00	100.00%	0.00
<b>Animal Control Totals</b>	<u>520.99</u>	<u>3,541.68</u>	<u>(3,020.69)</u>	<u>3,224.98</u>	<u>42,500.00</u>	<u>7.59%</u>	<u>39,275.02</u>
<b>Expense Totals</b>	<u>174,557.70</u>	<u>175,026.44</u>	<u>(468.74)</u>	<u>1,197,336.21</u>	<u>2,087,040.62</u>	<u>57.37%</u>	<u>889,704.41</u>

City of Teague  
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Account Type	Account Number	Description	Balance	Total
<b>05 - UTILITY FUND</b>				
Assets				
	05-1000	Consolidated Cash Equity	1,351,556.69	
	05-1020	Cash-Citizens State Bank	535,631.17	
	05-1100	Investments- Texpool	1,378,683.28	
	05-1200	Accounts Receivable	(14,520.77)	
	05-1206	Allow for Doubtful Accts	(59,065.23)	
	05-1215	Restricted Cash	109,699.25	
	05-1258	Due from General Fund	5,341.40	
	05-1497	Prepaid Insurance	11,842.00	
	05-1580	Land Water	39,965.00	
	05-1581	Land Sewer	30,509.83	
	05-1582	Water & Sewer System	3,926,943.51	
	05-1583	Machinery & Equipment	576,842.13	
	05-1584	Autos & Trucks	55,538.50	
	05-1601	TDJC Construction Project	1,429,519.31	
	05-1602	Water System - 1989	243,160.00	
	05-1603	Sewer System - 1990	404,999.00	
	05-1604	Water Grant - 1992	291,370.58	
	05-1605	Water Reservoir 300,000 Gal	135,574.02	
	05-1606	Capitalized Items 93-94	28,613.79	
	05-1607	1/2 Leased Computer System	10,476.00	
	05-1608	1995 Capital Item	214,290.95	
	05-1609	1995 Completed Grant	240,605.00	
	05-1610	Allowance for Depr	(6,619,504.00)	
	05-1611	95/96 93 Bond Cap Exp	115,097.62	
	05-1612	Tractor & Backhoe	39,345.00	
	05-1613	Sewer Machine	7,900.00	
	05-1614	2002 Chev Pickup	19,600.00	
	05-1615	TCDP Grant in Process	579,776.42	
	05-1616	1994 Pickup	8,415.00	
	05-1617	2002 Chevrolet Pickup	84,142.08	
	05-1618	2/3 of 2002 Truck	12,584.66	
	05-1619	2002 Line Costs	41,541.28	
	05-1620	Grant #721781	302.53	
	05-1621	Ground Storage Tank	231,100.00	
	05-1622	Dump Truck	39,105.00	
	05-1623	Water Tower Rebuilding Project	173,257.41	

City of Teague  
 Balance Sheet  
 As of April 30, 2020

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Account Type	Account Number	Description	Balance	Total
<b>05 - UTILITY FUND</b>				
Assets				
	05-1625	Jet Machine	38,000.00	
	05-1626	2 - 2005 Chevy Pickups	22,645.38	
	05-1627	2014 Chevy Silvarado	30,266.12	
	05-1628	Scada Water Systems	55,000.00	
	05-1629	Capital Assets Generators	111,862.24	
	05-1999	Old Cash in Combined Fund	(143,027.49)	
	Total Assets		<u>5,794,984.66</u>	<u>5,794,984.66</u>



City of Teague  
 Balance Sheet  
 As of April 30, 2020

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Account Type	Account Number	Description	Balance	Total
<b>05 - UTILITY FUND</b>				
Liabilities				
	05-2000	Consolidated Accounts Payable	(11,842.96)	
	05-2010	Accounts Payable	32,001.64	
	05-2020	Accrued Utility Deposits	87,480.29	
	05-2051	Deferred Outflows of Resouces	9,155.00	
	05-2052	Deferred Inflows of Resouces	107,357.00	
	05-2053	Net Pensions Liability / Asset	(22,825.00)	
	05-2054	OPEB Liability	35,014.00	
	05-2100	Accrued Payroll	10,671.34	
	05-2105	Federal Withholding	(2,328.55)	
	05-2110	FICA Payable	(134.12)	
	05-2120	TMRS Payable	8,965.33	
	05-2136	Employee Insurance	96,283.24	
	05-2140	Supplemental Ins. Payable	25,167.91	
	05-2142	Voluntary Supplemental Ins.	(124,829.17)	
	05-2146	Pre-Paid Legal Services	365.71	
	05-2147	Texas Life Insurance Payable	317.62	
	05-2150	Federal P/R Taxes Payable	1,558.65	
	05-2201	Accrued Vacation & Sick Payable	6,007.00	
	05-2260	Accrued Interest Payable	18,789.00	
	05-2521	2009A Certificates of Oblig	430,000.00	
	05-2522	2009B Cert of Obligation	374,000.00	
	05-2525	2005 Series Bonds	320,000.00	
	Total Liabilities		<u>1,401,173.93</u>	
Fund Balance				
	05-2900	Retained Earnings	3,730,996.41	
	05-2912	Capital Contributed Capital	390,631.19	
	Total Fund Balance		<u>4,121,627.60</u>	

City of Teague  
 Balance Sheet  
 As of April 30, 2020

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Account Type	Account Number	Description	Balance	Total
<b>05 - UTILITY FUND</b>				
		Total Revenue	1,012,909.88	
		Total Expenses	<u>755,990.22</u>	
		Current Year Increase (Decrease)	272,183.13	
		Fund Balance Total	4,121,627.60	
		Current Year Increase (Decrease)	<u>272,183.13</u>	
		Total Fund Balance/Equity	<u>4,393,810.73</u>	
		Total Liabilities & Fund Balance		<u><u>5,794,984.66</u></u>

City of Teague  
 Financial Statement  
 As of April 30, 2020

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<b>05 - UTILITY FUND</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
SANITATION DEPARTMENT	20,767.22	20,250.00	517.22	144,632.08	243,000.00	59.52%	98,367.92
MISCELLANEOUS REVENUE	0.00	125.00	(125.00)	1,170.00	1,500.00	78.00%	330.00
SEWER DEPARTMENT	51,303.09	50,625.00	678.09	352,851.25	607,500.00	58.08%	254,648.75
CONTRIBUTIONS & TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
WATER DEPARTMENT	65,639.59	71,516.67	(5,877.08)	514,256.55	858,200.00	59.92%	343,943.45
Revenue Totals	<u>137,709.90</u>	<u>142,516.67</u>	<u>(4,806.77)</u>	<u>1,012,909.88</u>	<u>1,710,200.00</u>	<u>59.23 %</u>	<u>697,290.12</u>
<b>Expense Summary</b>							
Not Categorized	<u>75,812.10</u>	<u>143,607.60</u>	<u>(67,795.50)</u>	<u>755,990.22</u>	<u>1,722,200.00</u>	<u>43.90%</u>	<u>966,209.78</u>
Expense Totals	<u>75,812.10</u>	<u>143,607.60</u>	<u>(67,795.50)</u>	<u>755,990.22</u>	<u>1,722,200.00</u>	<u>43.90 %</u>	<u>966,209.78</u>

City of Teague  
 Financial Statement  
 As of April 30, 2020

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<b>05 - UTILITY FUND</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% of Budget</b>	<b>Budget Remaining</b>
<b>SANITATION DEPARTMENT</b>							
05-41-4710 Sanitation Charges	19,224.96	18,750.00	474.96	133,883.37	225,000.00	59.50%	91,116.63
05-41-4711 Sales Tax: Sanitation	1,542.26	1,500.00	42.26	10,748.71	18,000.00	59.72%	7,251.29
<b>SANITATION DEPARTMENT Totals</b>	<b>20,767.22</b>	<b>20,250.00</b>	<b>517.22</b>	<b>144,632.08</b>	<b>243,000.00</b>	<b>59.52%</b>	<b>98,367.92</b>
<b>MISCELLANEOUS REVENUE</b>							
05-41-4991 Collection Center Pass	0.00	125.00	(125.00)	1,170.00	1,500.00	78.00%	330.00
<b>MISCELLANEOUS REVENUE Totals</b>	<b>0.00</b>	<b>125.00</b>	<b>(125.00)</b>	<b>1,170.00</b>	<b>1,500.00</b>	<b>78.00%</b>	<b>330.00</b>
<b>SEWER DEPARTMENT</b>							
05-42-4750 Sewer Charges	51,303.09	50,416.67	886.42	349,126.25	605,000.00	57.71%	255,873.75
05-42-4770 Sewer Taps	0.00	208.33	(208.33)	3,725.00	2,500.00	149.00%	(1,225.00)
<b>SEWER DEPARTMENT Totals</b>	<b>51,303.09</b>	<b>50,625.00</b>	<b>678.09</b>	<b>352,851.25</b>	<b>607,500.00</b>	<b>58.08%</b>	<b>254,648.75</b>
<b>CONTRIBUTIONS &amp; TRANSFERS</b>							
05-43-4800 Transfer From Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>CONTRIBUTIONS &amp; TRANSFERS Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>WATER DEPARTMENT</b>							
05-43-4810 Water Charges	64,942.64	67,500.00	(2,557.36)	449,445.13	810,000.00	55.49%	360,554.87
05-43-4815 Water Production Fee	258.29	266.67	(8.38)	1,736.99	3,200.00	54.28%	1,463.01
05-43-4820 Water Connections	375.00	750.00	(375.00)	4,975.00	9,000.00	55.28%	4,025.00
05-43-4830 Water Taps	0.00	125.00	(125.00)	3,025.00	1,500.00	201.67%	(1,525.00)
05-43-4840 Bulk Water Sales	63.66	125.00	(61.34)	273.66	1,500.00	18.24%	1,226.34
05-43-4850 Water Penalties	0.00	2,750.00	(2,750.00)	17,657.91	33,000.00	53.51%	15,342.09
05-43-4988 Northline Annual Payments	0.00	0.00	0.00	37,142.86	0.00	0.00%	(37,142.86)
<b>WATER DEPARTMENT Totals</b>	<b>65,639.59</b>	<b>71,516.67</b>	<b>(5,877.08)</b>	<b>514,256.55</b>	<b>858,200.00</b>	<b>59.92%</b>	<b>343,943.45</b>

City of Teague  
 Financial Statement  
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<b>05 - UTILITY FUND</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Totals	<u>137,709.90</u>	<u>142,516.67</u>	<u>(4,806.77)</u>	<u>1,012,909.88</u>	<u>1,710,200.00</u>	<u>59.23%</u>	<u>697,290.12</u>

City of Teague  
 Financial Statement  
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<b>05 - UTILITY FUND General</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
05-41-5260 State Sales Tax	1,540.78	1,500.00	40.78	10,694.04	18,000.00	59.41%	7,305.96
05-41-5261 Contract: Metro Sanitation	15,807.12	15,833.33	(26.21)	109,781.52	190,000.00	57.78%	80,218.48
05-41-5262 Extra Roll Off's / Landfield	0.00	416.67	(416.67)	1,134.12	5,000.00	22.68%	3,865.88
05-41-5296 Franchise Fee: Sanitation	0.00	2,625.00	(2,625.00)	0.00	31,500.00	0.00%	31,500.00
<b>General Totals</b>	<u>17,347.90</u>	<u>20,375.00</u>	<u>(3,027.10)</u>	<u>121,609.68</u>	<u>244,500.00</u>	<u>49.74%</u>	<u>122,890.32</u>

City of Teague  
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<b>05 - UTILITY FUND Sewer</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
05-42-5100 Salary	15,562.00	14,833.33	728.67	102,353.50	178,000.00	57.50%	75,646.50
05-42-5101 Salary & OT	650.47	750.00	(99.53)	5,843.70	9,000.00	64.93%	3,156.30
05-42-5103 City Retirement	2,084.65	2,000.00	84.65	13,656.91	24,000.00	56.90%	10,343.09
05-42-5104 Vehicle Allowance Adm/Sec	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
05-42-5105 FICA	1,272.38	1,166.67	105.71	8,317.63	14,000.00	59.41%	5,682.37
05-42-5106 Group Insurance	2,305.86	2,166.67	139.19	13,544.50	26,000.00	52.09%	12,455.50
05-42-5107 Workers Comp	0.00	350.00	(350.00)	3,950.49	4,200.00	94.06%	249.51
05-42-5109 Clothing Allowance	0.00	291.67	(291.67)	1,239.03	3,500.00	35.40%	2,260.97
05-42-5201 Postage & Freight	222.88	333.33	(110.45)	1,560.16	4,000.00	39.00%	2,439.84
05-42-5202 Ads & Public Notice	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
05-42-5203 Printing	0.00	83.33	(83.33)	486.53	1,000.00	48.65%	513.47
05-42-5205 Mobile comm	167.95	250.00	(82.05)	1,396.71	3,000.00	46.56%	1,603.29
05-42-5206 Telephone	72.84	66.67	6.17	717.01	800.00	89.63%	82.99
05-42-5223 Drug Testing	0.00	12.50	(12.50)	69.00	150.00	46.00%	81.00
05-42-5225 Travel & Meals	0.00	166.67	(166.67)	251.28	2,000.00	12.56%	1,748.72
05-42-5227 Education/Training	0.00	208.33	(208.33)	440.00	2,500.00	17.60%	2,060.00
05-42-5229 Member Dues & Fees	0.00	12.50	(12.50)	80.00	150.00	53.33%	70.00
05-42-5231 Insurance: General Liability	0.00	50.00	(50.00)	590.16	600.00	98.36%	9.84
05-42-5232 Insurance: Property	0.00	291.67	(291.67)	3,450.54	3,500.00	98.59%	49.46
05-42-5236 Electric: Sewer Plants	2,546.18	3,333.33	(787.15)	17,845.10	40,000.00	44.61%	22,154.90
05-42-5237 Electric: Lift Stations	344.37	458.33	(113.96)	2,070.77	5,500.00	37.65%	3,429.23
05-42-5245 Audit	2,250.00	333.33	1,916.67	3,750.00	4,000.00	93.75%	250.00
05-42-5253 Fees: Permit	0.00	416.67	(416.67)	10,775.80	5,000.00	215.52%	(5,775.80)
05-42-5257 Fees: Laboratory	770.00	833.33	(63.33)	5,084.00	10,000.00	50.84%	4,916.00
05-42-5261 2009A USDA Loan Interest	0.00	1,256.67	(1,256.67)	6,922.50	15,080.00	45.91%	8,157.50
05-42-5262 2009B USDA Loan Interest	0.00	1,090.17	(1,090.17)	5,502.87	13,082.00	42.06%	7,579.13

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<b>05 - UTILITY FUND Sewer</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
05-42-5263 2009A USDA Loan Payment	0.00	1,166.67	(1,166.67)	14,000.00	14,000.00	100.00%	0.00
05-42-5264 2009B USDA Loan Payment	0.00	1,083.33	(1,083.33)	13,000.00	13,000.00	100.00%	0.00
05-42-5275 Fees: Engineering/ Contractor	0.00	2,257.58	(2,257.58)	14,992.50	26,000.00	57.66%	11,007.50
05-42-5299 Expenses: Misc	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
05-42-5361 Bulk Water	0.00	83.33	(83.33)	96.99	1,000.00	9.70%	903.01
05-42-5401 Supplies: Office	0.00	41.67	(41.67)	500.00	500.00	100.00%	0.00
05-42-5403 Supplies: Bldg & Maint	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
05-42-5405 Supplies: Safety	713.52	166.67	546.85	1,521.46	2,000.00	76.07%	478.54
05-42-5415 Chemicals	705.00	1,250.00	(545.00)	5,740.10	15,000.00	38.27%	9,259.90
05-42-5417 Small Tools	0.00	83.33	(83.33)	427.80	1,000.00	42.78%	572.20
05-42-5419 Supplies: Misc	0.00	41.67	(41.67)	10.00	500.00	2.00%	490.00
05-42-5601 Repair & Maint: Vehicle	0.00	500.00	(500.00)	15.89	6,000.00	0.26%	5,984.11
05-42-5603 Gas/Fuel	768.95	416.67	352.28	3,600.04	5,000.00	72.00%	1,399.96
05-42-5605 Tires/Repair	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
05-42-5607 Insurance: Vehicle	0.00	266.67	(266.67)	3,189.14	3,200.00	99.66%	10.86
05-42-5701 Repair & Maint: Bldg	0.00	83.33	(83.33)	602.15	1,000.00	60.22%	397.85
05-42-5705 Repair & Maint: Equipment	0.00	250.00	(250.00)	640.63	3,000.00	21.35%	2,359.37
05-42-5711 Repair: Line	2,144.30	1,666.67	477.63	8,288.19	20,000.00	41.44%	11,711.81
05-42-5713 Repair & Maint: Plant	443.60	3,333.33	(2,889.73)	21,108.98	40,000.00	52.77%	18,891.02
05-42-5725 Lift Stations	266.50	3,750.00	(3,483.50)	5,975.87	45,000.00	13.28%	39,024.13
05-42-5727 Sewer Jets	0.00	125.00	(125.00)	2.98	1,500.00	0.20%	1,497.02
05-42-5905 Small Equipment	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
05-42-5906 Equipment: Security	0.00	12.50	(12.50)	0.00	150.00	0.00%	150.00
05-42-5908 Vehicle Safety	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
05-42-5919 Computer Software	0.00	66.67	(66.67)	0.00	800.00	0.00%	800.00
05-42-5920 Internet	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00



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<b>05 - UTILITY FUND Sewer</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
05-42-5922 New Sewer Lines	0.00	208.33	(208.33)	139.44	2,500.00	5.58%	2,360.56
05-42-5943 Generators	0.00	416.67	(416.67)	1,793.07	5,000.00	35.86%	3,206.93
<b>Sewer Totals</b>	<b>33,291.45</b>	<b>48,341.94</b>	<b>(15,050.49)</b>	<b>305,543.42</b>	<b>579,012.00</b>	<b>52.77%</b>	<b>273,468.58</b>

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<b>05 - UTILITY FUND Water</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
05-43-5100 Salary	11,688.08	12,500.00	(811.92)	82,273.62	150,000.00	54.85%	67,726.38
05-43-5101 Salaries & OT	604.72	833.33	(228.61)	8,069.66	10,000.00	80.70%	1,930.34
05-43-5102 Part-time salary	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
05-43-5103 City Retirement	1,584.53	1,708.33	(123.80)	11,378.82	20,500.00	55.51%	9,121.18
05-43-5104 Vehicle Allowance Adm/Sec	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
05-43-5105 FICA	976.30	1,083.33	(107.03)	6,978.32	13,000.00	53.68%	6,021.68
05-43-5106 Group Insurance	1,875.08	1,750.00	125.08	9,960.48	21,000.00	47.43%	11,039.52
05-43-5107 Workers Comp	0.00	375.00	(375.00)	3,920.50	4,500.00	87.12%	579.50
05-43-5109 Clothing Allowance	0.00	208.33	(208.33)	188.22	2,500.00	7.53%	2,311.78
05-43-5201 Postage & Freight	222.88	500.00	(277.12)	2,399.64	6,000.00	39.99%	3,600.36
05-43-5202 Ads & Public Notice	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
05-43-5203 Printing	0.00	83.33	(83.33)	486.53	1,000.00	48.65%	513.47
05-43-5205 Mobile comm	155.46	208.33	(52.87)	1,303.56	2,500.00	52.14%	1,196.44
05-43-5206 Telephone	72.84	66.67	6.17	717.04	800.00	89.63%	82.96
05-43-5223 Drug Testing	0.00	12.50	(12.50)	0.00	150.00	0.00%	150.00
05-43-5225 Travel & Meals	0.00	208.33	(208.33)	596.36	2,500.00	23.85%	1,903.64
05-43-5227 Education/Training	50.00	250.00	(200.00)	1,372.30	3,000.00	45.74%	1,627.70
05-43-5229 Member Dues & Fees	0.00	12.50	(12.50)	80.00	150.00	53.33%	70.00
05-43-5231 Ins/General Liability	0.00	41.67	(41.67)	536.16	500.00	107.23%	(36.16)
05-43-5232 Ins/Property	0.00	250.00	(250.00)	2,950.54	3,000.00	98.35%	49.46
05-43-5235 Electricity, Wtr Pump Stations	19.39	25.00	(5.61)	136.51	300.00	45.50%	163.49
05-43-5236 Electricity, Water Wells	1,426.42	1,750.00	(323.58)	10,761.83	21,000.00	51.25%	10,238.17
05-43-5245 Audit	2,250.00	333.33	1,916.67	3,750.00	4,000.00	93.75%	250.00
05-43-5253 Permit Fees	0.00	333.33	(333.33)	278.71	4,000.00	6.97%	3,721.29
05-43-5255 Inspection Fees	0.00	166.67	(166.67)	50.00	2,000.00	2.50%	1,950.00
05-43-5256 Laboratory Supplies	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00

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<b>05 - UTILITY FUND Water</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
05-43-5257 Laboratory Fees	140.00	250.00	(110.00)	1,741.89	3,000.00	58.06%	1,258.11
05-43-5258 Water Production Fees	0.00	416.67	(416.67)	4,130.70	5,000.00	82.61%	869.30
05-43-5275 Engineering Fees	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
05-43-5290 Cash Over/Short	0.00	0.00	0.00	4.00	0.00	0.00%	(4.00)
05-43-5296 Franchise Fee - Water	0.00	25,195.92	(25,195.92)	0.00	302,351.00	0.00%	302,351.00
05-43-5297 Equipment Rental G/F	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
05-43-5361 Bulk Water	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
05-43-5401 Office Supplies	0.00	41.67	(41.67)	311.33	500.00	62.27%	188.67
05-43-5403 Bldg/Maint Supplies	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
05-43-5405 Safety Supplies	0.00	41.67	(41.67)	712.74	500.00	142.55%	(212.74)
05-43-5411 Gravel/Asphalt	0.00	333.33	(333.33)	469.80	4,000.00	11.75%	3,530.20
05-43-5415 Chemicals	985.55	833.33	152.22	5,370.20	10,000.00	53.70%	4,629.80
05-43-5417 Small Tools	236.39	83.33	153.06	773.75	1,000.00	77.38%	226.25
05-43-5419 Misc Supplies	136.45	125.00	11.45	1,323.57	1,500.00	88.24%	176.43
05-43-5601 Vehicle Repr & Maint	0.00	500.00	(500.00)	861.71	6,000.00	14.36%	5,138.29
05-43-5603 Gas/Fuel	642.22	416.67	225.55	2,899.51	5,000.00	57.99%	2,100.49
05-43-5605 Tires/Repair	12.00	41.67	(29.67)	365.90	500.00	73.18%	134.10
05-43-5607 Vehicle Ins	0.00	266.67	(266.67)	2,457.95	3,200.00	76.81%	742.05
05-43-5701 Bldg/Facility Repair & Maint	8.81	333.33	(324.52)	1,098.27	4,000.00	27.46%	2,901.73
05-43-5705 Equip/Repair	0.00	83.33	(83.33)	630.97	1,000.00	63.10%	369.03
05-43-5707 Computer Repr	0.00	125.00	(125.00)	890.16	1,500.00	59.34%	609.84
05-43-5711 Line Repair/Materials	1,065.60	2,500.00	(1,434.40)	23,779.35	30,000.00	79.26%	6,220.65
05-43-5713 Plant Repr	1,020.03	2,083.33	(1,063.30)	18,672.30	25,000.00	74.69%	6,327.70
05-43-5714 Generator Maint./Repair	0.00	416.67	(416.67)	1,435.09	5,000.00	28.70%	3,564.91
05-43-5720 Maintenance to Wells	0.00	2,500.00	(2,500.00)	1,033.20	30,000.00	3.44%	28,966.80
05-43-5722 Materials - Meter/Installation	0.00	250.00	(250.00)	3,353.40	3,000.00	111.78%	(353.40)

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<b>05 - UTILITY FUND Water</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
05-43-5723 Fire Hydrants	0.00	833.33	(833.33)	5,025.83	10,000.00	50.26%	4,974.17
05-43-5905 Small Equipment	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
05-43-5906 Equipment: Security	0.00	12.50	(12.50)	0.00	150.00	0.00%	150.00
05-43-5907 Safety Equipment	0.00	16.67	(16.67)	75.76	200.00	37.88%	124.24
05-43-5908 Vehicle Safety	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
05-43-5922 Lines / Contractors	0.00	1,913.25	(1,913.25)	13,144.74	22,959.00	57.25%	9,814.26
05-43-5924 Northline Project Payment	0.00	3,095.25	(3,095.25)	37,142.86	37,143.00	100.00%	0.14
05-43-5931 Meter Boxes	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
05-43-5933 Pumps	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
05-43-5935 Motors	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
05-43-5940 Scada System & Installation	0.00	208.33	(208.33)	1,775.57	2,500.00	71.02%	724.43
05-43-5945 New Truck	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00
05-43-5946 Meter Update 2019 Loan	0.00	4,265.42	(4,265.42)	51,167.77	51,185.00	99.97%	17.23
<b>Water Totals</b>	<b>25,172.75</b>	<b>74,890.66</b>	<b>(49,717.91)</b>	<b>328,837.12</b>	<b>898,688.00</b>	<b>36.59%</b>	<b>569,850.88</b>
<b>Expense Totals</b>	<b>75,812.10</b>	<b>143,607.60</b>	<b>(67,795.50)</b>	<b>755,990.22</b>	<b>1,722,200.00</b>	<b>43.90%</b>	<b>966,209.78</b>

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Account Type	Account Number	Description	Balance	Total
<b>07 - COURT'S SPECIAL FUNDS</b>				
Assets				
	07-1000	Consolidated Cash Equity	1,925.26	
	07-1999	Old Cash in Combined Fund	(156.95)	
	Total Assets		<u>1,768.31</u>	
				<u><u>1,768.31</u></u>

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Account Type	Account Number	Description	Balance	Total
<b>07 - COURT'S SPECIAL FUNDS</b>				
Fund Balance				
	07-2900	Unreserved Fund Balance	(1,552.81)	
	07-2910	Assigned Fund Balance	2,096.08	
	07-2920	Deferred Revenue	591.00	
		Total Fund Balance	<u>1,134.27</u>	
		Total Revenue	1,857.93	
		Total Expenses	<u>1,154.51</u>	
		Current Year Increase (Decrease)	634.04	
		Fund Balance Total	1,134.27	
		Current Year Increase (Decrease)	<u>634.04</u>	
		Total Fund Balance/Equity	<u>1,768.31</u>	
		Total Liabilities & Fund Balance		<u><u>1,768.31</u></u>

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<b>07 - COURT'S SPECIAL FUNDS</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
COURT TECH/BLDG FUND	120.16	308.33	(188.17)	1,857.93	3,700.00	50.21%	1,842.07
Revenue Totals	120.16	308.33	(188.17)	1,857.93	3,700.00	50.21 %	1,842.07
<b>Expense Summary</b>							
Not Categorized	0.00	308.33	(308.33)	1,154.51	3,700.00	31.20%	2,545.49
Expense Totals	0.00	308.33	(308.33)	1,154.51	3,700.00	31.20 %	2,545.49

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<b>07 - COURT'S SPECIAL FUNDS</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>COURT TECH/BLDG FUND</b>							
07-35-4416 Court Technology Fund	53.62	150.00	(96.38)	910.41	1,800.00	50.58%	889.59
07-35-4418 Court Bldg Security Fund	51.54	150.00	(98.46)	898.13	1,800.00	49.90%	901.87
07-35-4420 Court Time Payment Fee (TPF)	15.00	8.33	6.67	49.39	100.00	49.39%	50.61
<b>COURT TECH/BLDG FUND Totals</b>	<u>120.16</u>	<u>308.33</u>	<u>(188.17)</u>	<u>1,857.93</u>	<u>3,700.00</u>	<u>50.21%</u>	<u>1,842.07</u>
Revenue Totals	<u>120.16</u>	<u>308.33</u>	<u>(188.17)</u>	<u>1,857.93</u>	<u>3,700.00</u>	<u>50.21%</u>	<u>1,842.07</u>



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<b>07 - COURT'S SPECIAL FUNDS Court Tech/Bldg Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
07-46-5707 Court Tech Enhancements	0.00	308.33	(308.33)	1,154.51	3,700.00	31.20%	2,545.49
Court Tech/Bldg Fund Totals	0.00	308.33	(308.33)	1,154.51	3,700.00	31.20%	2,545.49
Expense Totals	0.00	308.33	(308.33)	1,154.51	3,700.00	31.20%	2,545.49

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Account Type	Account Number	Description	Balance	Total
<b>08 - Police Forfeiture Fund</b>				
Assets				
	08-1012	Cash Police Forfeiture Fund	<u>100.57</u>	
	Total Assets		<u>100.57</u>	
				<u><u>100.57</u></u>

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Account Type	Account Number	Description	Balance	Total
<b>08 - Police Forfeiture Fund</b>				
Fund Balance				
	08-2900	Unreserved Fund Balance	673.67	
		Total Fund Balance	<u>673.67</u>	
		Total Revenue	0.00	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	(573.10)	
		Fund Balance Total	673.67	
		Current Year Increase (Decrease)	<u>(573.10)</u>	
		Total Fund Balance/Equity	<u>100.57</u>	
		Total Liabilities & Fund Balance		<u><u>100.57</u></u>

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<b>08 - Police Forfeiture Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Not Categorized	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Revenue Totals	0.00	41.67	(41.67)	0.00	500.00	0.00 %	500.00
<b>Expense Summary</b>							
Not Categorized	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Expense Totals	0.00	41.67	(41.67)	0.00	500.00	0.00 %	500.00

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<b>08 - Police Forfeiture Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Not Categorized</b>							
08-35-4000 Police Revenue	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Not Categorized Totals	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Revenue Totals	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00

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<b>08 - Police Forfeiture Fund</b> <b>Police Forfeiture Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
08-49-5000 Police Expense	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Police Forfeiture Fund Totals	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Expense Totals	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00

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Account Type	Account Number	Description	Balance	Total
<b>10 - Interest &amp; Sinking Fund</b>				
Assets				
	10-1000	Consolidated Cash Equity	6,204.14	
	10-1258	Taxes Receivable-Prop Taxes	32,935.00	
	10-1999	Old Cash in Combined Fund	<u>(1,136.38)</u>	
	Total Assets		<u>38,002.76</u>	<u>38,002.76</u>

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Account Type	Account Number	Description	Balance	Total
<b>10 - Interest &amp; Sinking Fund</b>				
Fund Balance				
	10-2900	Unreserved Fund Balance	35,133.58	
	10-2920	Deferred Revenue	2,453.82	
		<b>Total Fund Balance</b>	<u>37,587.40</u>	
		Total Revenue	168,937.00	
		Total Expenses	<u>168,506.25</u>	
		Current Year Increase (Decrease)	415.36	
		Fund Balance Total	37,587.40	
		Current Year Increase (Decrease)	<u>415.36</u>	
		Total Fund Balance/Equity	<u>38,002.76</u>	
		Total Liabilities & Fund Balance		<u>38,002.76</u>



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<b>10 - Interest &amp; Sinking Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
DEBT SERVICE	0.00	14,078.09	(14,078.09)	168,937.00	168,937.00	100.00%	0.00
Revenue Totals	0.00	14,078.09	(14,078.09)	168,937.00	168,937.00	100.00 %	0.00
<b>Expense Summary</b>							
Not Categorized	0.00	14,078.09	(14,078.09)	168,506.25	168,937.00	99.75%	430.75
Expense Totals	0.00	14,078.09	(14,078.09)	168,506.25	168,937.00	99.75 %	430.75

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<b>10 - Interest &amp; Sinking Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>DEBT SERVICE</b>							
10-35-4900 Ad Valorem: Current Debt	0.00	13,750.00	(13,750.00)	165,000.00	165,000.00	100.00%	0.00
10-35-4950 Ad Valorem: Delinquent Debt	0.00	292.17	(292.17)	3,506.00	3,506.00	100.00%	0.00
10-35-4955 Ad Valorem: Penalties	0.00	35.92	(35.92)	431.00	431.00	100.00%	0.00
<b>DEBT SERVICE Totals</b>	<u>0.00</u>	<u>14,078.09</u>	<u>(14,078.09)</u>	<u>168,937.00</u>	<u>168,937.00</u>	<u>100.00%</u>	<u>0.00</u>
<b>Revenue Totals</b>	<u>0.00</u>	<u>14,078.09</u>	<u>(14,078.09)</u>	<u>168,937.00</u>	<u>168,937.00</u>	<u>100.00%</u>	<u>0.00</u>

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<b>10 - Interest &amp; Sinking Fund Debt Service</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-46-5800 USDA 2005 Series General	0.00	13,750.00	(13,750.00)	165,000.00	165,000.00	100.00%	0.00
10-46-5805 USDA 2005 GO Bond Payment	0.00	292.17	(292.17)	3,506.25	3,506.00	100.01%	(0.25)
10-46-5810 2005 [TDCJ] Bond: Admin	0.00	35.92	(35.92)	0.00	431.00	0.00%	431.00
Debt Service Totals	<u>0.00</u>	<u>14,078.09</u>	<u>(14,078.09)</u>	<u>168,506.25</u>	<u>168,937.00</u>	<u>99.75%</u>	<u>430.75</u>
Expense Totals	<u>0.00</u>	<u>14,078.09</u>	<u>(14,078.09)</u>	<u>168,506.25</u>	<u>168,937.00</u>	<u>99.75%</u>	<u>430.75</u>

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 Balance Sheet  
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Account Type	Account Number	Description	Balance	Total
<b>14 - CHRISTMAS IN THE PARKS</b>				
Assets				
	14-1000	Consolidated Cash Equity	477.86	
	Total Assets		<u>477.86</u>	<u>477.86</u>

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 Balance Sheet  
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Account Type	Account Number	Description	Balance	Total
<b>14 - CHRISTMAS IN THE PARKS</b>				
Fund Balance				
	14-2900	Unreserved Fund Balance-CIP	1,724.04	
	Total Fund Balance		1,724.04	
		Total Revenue	4,370.75	
		Total Expenses	5,507.93	
		Current Year Increase (Decrease)	(1,246.18)	
		Fund Balance Total	1,724.04	
		Current Year Increase (Decrease)	(1,246.18)	
		Total Fund Balance/Equity	477.86	
	Total Liabilities & Fund Balance			477.86

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<b>14 - CHRISTMAS IN THE PARKS</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Not Categorized	0.00	458.34	(458.34)	4,370.75	5,500.00	79.47%	1,129.25
Revenue Totals	0.00	458.34	(458.34)	4,370.75	5,500.00	79.47 %	1,129.25
<b>Expense Summary</b>							
Not Categorized	0.00	458.34	(458.34)	5,507.93	5,500.00	100.14%	(7.93)
Expense Totals	0.00	458.34	(458.34)	5,507.93	5,500.00	100.14 %	(7.93)

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<b>14 - CHRISTMAS IN THE PARKS</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Not Categorized</b>							
14-35-4000 CIP FUNDRAISERS	0.00	416.67	(416.67)	4,370.75	5,000.00	87.42%	629.25
14-35-4001 CIP DONATIONS	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Not Categorized Totals	<u>0.00</u>	<u>458.34</u>	<u>(458.34)</u>	<u>4,370.75</u>	<u>5,500.00</u>	<u>79.47%</u>	<u>1,129.25</u>
Revenue Totals	<u>0.00</u>	<u>458.34</u>	<u>(458.34)</u>	<u>4,370.75</u>	<u>5,500.00</u>	<u>79.47%</u>	<u>1,129.25</u>

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<b>14 - CHRISTMAS IN THE PARKS</b> <b>CHRISTMAS IN THE PARKS</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
14-48-5801 CIP 8TH AVE PARK SUPPLIES	0.00	166.67	(166.67)	2,317.68	2,000.00	115.88%	(317.68)
14-48-5802 CIP BTW PARK SUPPLIES	0.00	166.67	(166.67)	2,011.83	2,000.00	100.59%	(11.83)
14-48-5803 CIP MAIN STREET PARK	0.00	41.67	(41.67)	1,178.42	500.00	235.68%	(678.42)
14-48-5804 Fundraising Supplies	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
<b>CHRISTMAS IN THE PARKS Totals</b>	<b>0.00</b>	<b>458.34</b>	<b>(458.34)</b>	<b>5,507.93</b>	<b>5,500.00</b>	<b>100.14%</b>	<b>(7.93)</b>
<b>Expense Totals</b>	<b>0.00</b>	<b>458.34</b>	<b>(458.34)</b>	<b>5,507.93</b>	<b>5,500.00</b>	<b>100.14%</b>	<b>(7.93)</b>



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Account Type	Account Number	Description	Balance	Total
<b>15 - Hotel-Motel</b>				
Assets				
	15-1000	Consolidated Cash Equity	<u>119.28</u>	
	Total Assets		<u>119.28</u>	
				<u><u>119.28</u></u>

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Account Type	Account Number	Description	Balance	Total
<b>15 - Hotel-Motel</b>				
Fund Balance				
	15-2900	Unreserved Fund Balance	80.67	
		Total Fund Balance	80.67	
		Total Revenue	38.61	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	38.61	
		Fund Balance Total	80.67	
		Current Year Increase (Decrease)	38.61	
		Total Fund Balance/Equity	119.28	
		Total Liabilities & Fund Balance		119.28

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<b>15 - Hotel-Motel</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
TAXES	0.00	8.33	(8.33)	38.61	100.00	38.61%	61.39
Revenue Totals	0.00	8.33	(8.33)	38.61	100.00	38.61 %	61.39
<b>Expense Summary</b>							
Not Categorized	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
Expense Totals	0.00	8.33	(8.33)	0.00	100.00	0.00 %	100.00

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<b>15 - Hotel-Motel</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>TAXES</b>							
15-31-4222 Tax: Hotel / Motel	0.00	8.33	(8.33)	38.61	100.00	38.61%	61.39
TAXES Totals	0.00	8.33	(8.33)	38.61	100.00	38.61%	61.39
Revenue Totals	0.00	8.33	(8.33)	38.61	100.00	38.61%	61.39

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<b>15 - Hotel-Motel Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
15-41-5800 Grant-Expenditures	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
Administration Totals	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
Expense Totals	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00

City of Teague  
 Balance Sheet  
 As of April 30, 2020

5/12/2020 3:10 PM

Account Type	Account Number	Description	Balance	Total
<b>18 - TWDB Grant 2020</b>				
Assets				
	18-1000	Consolidated Cash Equity	297,783.09	
	18-1999	Cash in Combined Fund	(4,068.50)	
	Total Assets		<u>293,714.59</u>	<u>293,714.59</u>

City of Teague  
 Balance Sheet  
 As of April 30, 2020

5/12/2020 3:10 PM

Account Type	Account Number	Description	Balance	Total
<b>18 - TWDB Grant 2020</b>				
		Total Revenue	428,963.69	
		Total Expenses	<u>135,249.10</u>	
		Current Year Increase (Decrease)	293,714.59	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>293,714.59</u>	
		Total Fund Balance/Equity	<u>293,714.59</u>	
		Total Liabilities & Fund Balance		<u><u>293,714.59</u></u>

City of Teague  
 Financial Statement  
 As of April 30, 2020

5/12/2020 2:55 PM

<b>18 - TWDB Grant 2020</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
GRANTS	193,033.66	0.00	193,033.66	428,963.69	0.00	0.00%	(428,963.69)
Revenue Totals	<u>193,033.66</u>	<u>0.00</u>	<u>193,033.66</u>	<u>428,963.69</u>	<u>0.00</u>	<u>0.00 %</u>	<u>(428,963.69)</u>
<b>Expense Summary</b>							
Not Categorized	130,802.60	0.00	130,802.60	135,249.10	0.00	0.00%	(135,249.10)
Expense Totals	<u>130,802.60</u>	<u>0.00</u>	<u>130,802.60</u>	<u>135,249.10</u>	<u>0.00</u>	<u>0.00 %</u>	<u>(135,249.10)</u>



City of Teague  
 Financial Statement  
 As of April 30, 2020

5/12/2020 2:55 PM

<b>18 - TWDB Grant 2020</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>GRANTS</b>							
18-37-4984 TWDB Grant	193,033.66	0.00	193,033.66	428,963.69	0.00	0.00%	(428,963.69)
GRANTS Totals	193,033.66	0.00	193,033.66	428,963.69	0.00	0.00%	(428,963.69)
Revenue Totals	193,033.66	0.00	193,033.66	428,963.69	0.00	0.00%	(428,963.69)

City of Teague  
 Financial Statement  
 As of April 30, 2020

5/12/2020 2:55 PM

<b>18 - TWDB Grant 2020 TWDB Grant Expenditures</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
18-53-5246 Legal	3,339.50	0.00	3,339.50	7,408.00	0.00	0.00%	(7,408.00)
18-53-5807 TWDB Expenses	127,463.10	0.00	127,463.10	127,841.10	0.00	0.00%	(127,841.10)
TWDB Grant Expenditures Totals	<u>130,802.60</u>	<u>0.00</u>	<u>130,802.60</u>	<u>135,249.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(135,249.10)</u>
Expense Totals	<u><u>130,802.60</u></u>	<u><u>0.00</u></u>	<u><u>130,802.60</u></u>	<u><u>135,249.10</u></u>	<u><u>0.00</u></u>	<u><u>0.00%</u></u>	<u><u>(135,249.10)</u></u>

City of Teague  
 Balance Sheet  
 As of April 30, 2020

5/12/2020 3:10 PM

Account Type	Account Number	Description	Balance	Total
<b>19 - TX CDBG Grant 2020</b>				
Assets				
	19-1000	Consolidated Cash Equity	<u>(6,900.00)</u>	
	Total Assets		<u>(6,900.00)</u>	<u>(6,900.00)</u>

City of Teague  
 Balance Sheet  
 As of April 30, 2020

5/12/2020 3:10 PM

Account Type	Account Number	Description	Balance	Total
<b>19 - TX CDBG Grant 2020</b>				
		Total Revenue	0.00	
		Total Expenses	6,900.00	
		Current Year Increase (Decrease)	(6,900.00)	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	(6,900.00)	
		Total Fund Balance/Equity	(6,900.00)	
		Total Liabilities & Fund Balance		(6,900.00)

City of Teague  
 Financial Statement  
 As of April 30, 2020

5/12/2020 2:55 PM

<b>19 - TX CDBG Grant 2020</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Expense Summary</b>							
Not Categorized	6,900.00	15,000.00	(8,100.00)	6,900.00	90,000.00	7.67%	83,100.00
Expense Totals	6,900.00	15,000.00	(8,100.00)	6,900.00	90,000.00	7.67 %	83,100.00

City of Teague  
 Financial Statement  
 As of April 30, 2020

5/12/2020 2:55 PM

<b>19 - TX CDBG Grant 2020 TX CDBG Grant 2020 Expenditur</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
19-53-5808 TX CDBG Grant 2020	6,900.00	15,000.00	(8,100.00)	6,900.00	90,000.00	7.67%	83,100.00
TX CDBG Grant 2020 Expenditures Tota	6,900.00	15,000.00	(8,100.00)	6,900.00	90,000.00	7.67%	83,100.00
Expense Totals	6,900.00	15,000.00	(8,100.00)	6,900.00	90,000.00	7.67%	83,100.00

City of Teague  
 Consolidated Cash Report  
 4/1/2020 to 4/30/2020

5/12/2020 3:11 PM

Account #	Fund Description	Account Description	Beginning Balance	Increase	Decrease	Current Balance
<b>Consolidated Cash Equity</b>						
01-1000	COMBINED CASH FUND	Consolidated Cash Equity	41,480.64	0.00	0.00	41,480.64
02-1000	PAYABLE ALLOCATION FUND	Consolidated Cash Equity	0.00	0.00	0.00	0.00
03-1000	GENERAL FUND	Consolidated Cash Equity	421,394.40	83,309.23	197,149.46	307,554.17
03-1049	GENERAL FUND	Utility Cash Clearing	0.00	0.00	0.00	0.00
03-1066	GENERAL FUND	Xpress Deposit Account	0.00	0.00	0.00	0.00
04-1000	TDHCA Home Program	Cash in Combined Fund	0.00	0.00	0.00	0.00
05-1000	UTILITY FUND	Consolidated Cash Equity	1,306,818.54	124,488.33	79,750.18	1,351,556.69
05-1049	UTILITY FUND	Utility Cash Clearing	0.00	0.00	0.00	0.00
05-1066	UTILITY FUND	Xpress Deposit Account	0.00	0.00	0.00	0.00
06-1000	AIRPORT FUND	Cash in Combined Fund	0.00	0.00	0.00	0.00
07-1000	COURT'S SPECIAL FUNDS	Consolidated Cash Equity	1,820.10	105.16	0.00	1,925.26
07-1049	COURT'S SPECIAL FUNDS	Utility Cash Clearing	0.00	0.00	0.00	0.00
07-1066	COURT'S SPECIAL FUNDS	Xpress Deposit Account	0.00	0.00	0.00	0.00
08-1000	Police Forfeiture Fund	Cash Combined Fund	0.00	0.00	0.00	0.00
09-1000	ORCA Block Grant/USDA	Cash in Combined Fund	0.00	0.00	0.00	0.00
10-1000	Interest & Sinking Fund	Consolidated Cash Equity	6,204.14	0.00	0.00	6,204.14
11-1000	Project Hwy 84 Fund	Cash in Combined Fund	0.00	0.00	0.00	0.00
12-1000	New Highway 84 Fund	Cash in Combined Fund	0.00	0.00	0.00	0.00
13-1000	War on Drug Fund	Combined Cash	0.00	0.00	0.00	0.00
14-1000	CHRISTMAS IN THE PARKS	Consolidated Cash Equity	477.86	0.00	0.00	477.86
14-1049	CHRISTMAS IN THE PARKS	Utility Cash Clearing	0.00	0.00	0.00	0.00
14-1066	CHRISTMAS IN THE PARKS	Xpress Deposit Account	0.00	0.00	0.00	0.00
15-1000	Hotel-Motel	Consolidated Cash Equity	119.28	0.00	0.00	119.28
15-1066	Hotel-Motel	Xpress Deposit Account	0.00	0.00	0.00	0.00
18-1000	TWDB Grant 2020	Consolidated Cash Equity	235,552.03	193,033.66	130,802.60	297,783.09
19-1000	TX CDBG Grant 2020	Consolidated Cash Equity	0.00	0.00	6,900.00	(6,900.00)

City of Teague  
 Consolidated Cash Report  
 4/1/2020 to 4/30/2020

5/12/2020 3:11 PM

Account #	Fund Description	Account Description	Beginning Balance	Increase	Decrease	Current Balance
<b>Total Consolidated Cash Equity</b>			<u>2,013,866.99</u>	<u>400,936.38</u>	<u>414,602.24</u>	<u>2,000,201.13</u>
<b>Cash in Bank - Consolidated Cash</b>						
16-1000	Court's Local Truancy	Consolidated Cash Equity	0.00	0.00	0.00	0.00
17-1000	Court's Jury Fund	Consolidated Cash Equity	0.00	0.00	0.00	0.00
98-1000	Consolidated Xpress Deposit	Consolidated Cash Equity	0.00	0.00	0.00	0.00
98-1066	Consolidated Xpress Deposit	Xpress Deposit Account	0.00	0.00	0.00	0.00
99-1000	Consolidated Cash	Cash in Combined Fund	1,959,215.64	400,936.38	414,602.24	1,945,549.78
<b>Total Cash in Bank - Consolidated Cash</b>			<u>1,959,215.64</u>	<u>400,936.38</u>	<u>414,602.24</u>	<u>1,945,549.78</u>
<b>Due to Other Funds</b>						
16-2999	Court's Local Truancy	Due to Other Funds	0.00	0.00	0.00	0.00
17-2999	Court's Jury Fund	Due to Other Funds	0.00	0.00	0.00	0.00
98-2999	Consolidated Xpress Deposit	Due to Other Funds	0.00	0.00	0.00	0.00
99-2999	Consolidated Cash	Due to Other Funds	1,959,215.64	400,936.38	414,602.24	1,945,549.78
<b>Total Due to Other Funds</b>			<u>1,959,215.64</u>	<u>400,936.38</u>	<u>414,602.24</u>	<u>1,945,549.78</u>



City of Teague  
 Consolidated Cash Report  
 4/1/2020 to 4/30/2020

Account #	Fund Description	Account Description	Beginning Balance	Increase	Decrease	Current Balance
Due to Consolidated Cash						
02-2000	PAYABLE ALLOCATION FUND	Consolidated Accounts	0.00	0.00	0.00	0.00
03-2000	GENERAL FUND	Consolidated Accounts	0.00	0.00	0.00	0.00
05-2000	UTILITY FUND	Consolidated Accounts	(11,842.96)	59,262.62	59,262.62	(11,842.96)
07-2000	COURT'S SPECIAL FUNDS	Consolidated Accounts	0.00	0.00	0.00	0.00
10-2000	Interest & Sinking Fund	Consolidated Accounts	0.00	0.00	0.00	0.00
15-2000	Hotel-Motel	Consolidated Accounts	0.00	0.00	0.00	0.00
19-2000	TX CDBG Grant 2020	Consolidated Accounts	0.00	6,900.00	6,900.00	0.00
Total Due to Consolidated Cash			<u>(11,842.96)</u>	<u>66,162.62</u>	<u>66,162.62</u>	<u>(11,842.96)</u>

City of Teague  
 Consolidated Cash Report  
 4/1/2020 to 4/30/2020

5/12/2020 3:11 PM

Account #	Fund Description	Account Description	Beginning Balance	Increase	Decrease	Current Balance
Due from Other Funds						
16-1999	Court's Local Truancy	Old Accounts	0.00	0.00	0.00	0.00
17-1999	Court's Jury Fund	Old Accounts	0.00	0.00	0.00	0.00
99-1247	Consolidated Cash	Due From TX CDBG Grant	0.00	6,900.00	6,900.00	0.00
99-1248	Consolidated Cash	Due From Hotel/Motel	0.00	0.00	0.00	0.00
99-1250	Consolidated Cash	Due From Utility Fund	(6,825.89)	79,527.90	79,527.90	(6,825.89)
99-1251	Consolidated Cash	Due From Courts Special Fund	0.00	0.00	0.00	0.00
99-1252	Consolidated Cash	Due From Interest & Sinking	0.00	0.00	0.00	0.00
99-1253	Consolidated Cash	Due From Payable Allocation	0.00	0.00	0.00	0.00
99-1254	Consolidated Cash	Due From Christmas In the	0.00	0.00	0.00	0.00
99-1258	Consolidated Cash	Due from General Fund	4,912.56	34,824.57	34,824.57	4,912.56
99-2100	Consolidated Cash	Accrued Payroll	(9,929.63)	55,089.85	55,089.85	(9,929.63)
99-2492	Consolidated Cash	Due to TX CDBG Grant 2020	0.00	0.00	0.00	0.00
Total Due from Other Funds			<u>(11,842.96)</u>	<u>176,342.32</u>	<u>176,342.32</u>	<u>(11,842.96)</u>

Accounts Payable - Consolidated Cash

16-2000	Court's Local Truancy	Consolidated Accounts	0.00	0.00	0.00	0.00
17-2000	Court's Jury Fund	Consolidated Accounts	0.00	0.00	0.00	0.00
98-2000	Consolidated Xpress Deposit	Consolidated Accounts	0.00	0.00	0.00	0.00
99-2000	Consolidated Cash	Consolidated Accounts	(11,842.96)	66,162.62	66,162.62	(11,842.96)
Total Accounts Payable - Consolidated Cash			<u>(11,842.96)</u>	<u>66,162.62</u>	<u>66,162.62</u>	<u>(11,842.96)</u>

# Agenda Item

## 10. NEW BUSINESS

- a. Receive the findings of the Fiscal Year 2018-2019 Financial Audit, completed by The Accounting Firm of Donald L. Allman, C.P.A., PC.

**CITY OF TEAGUE**  
***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED SEPTEMBER 30, 2019***

City of Teague  
Annual Financial Report  
For the Year Ended September 30, 2019

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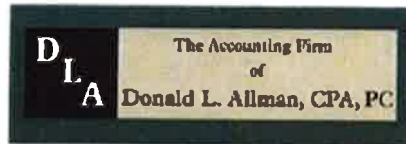
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Donald L. Allman, CPA, PC  
4749 Williams Dr., Ste. 322  
Georgetown, Texas 78633  
Email: dallman@donallmancpa.com

CERTIFIED PUBLIC ACCOUNTANT

## Independent Auditor's Report

To the City Council  
City of Teague  
105 South 4<sup>th</sup> Street  
Teague, Texas 75860

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Teague, Texas as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Teague, Texas' basic financial statements as listed in the table of contents.

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

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

### **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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Teague, Texas', as of September 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-10, schedule of changes in net pension liability and related ratios on page 31, schedule of pension expense and deferred outflows and inflows on page 32, schedule of changes in total OPEB liability and related ratios on page 33 & 34, and budgetary comparative information on page 37, schedule of share of net pension liability for the next ten years on page 38, schedule of contributions on page 39, and related notes on page 40, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Teague, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2020, on our consideration of the City of Teague, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Teague, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Teague, Texas' internal control over financial reporting and compliance.

Respectfully submitted,



Donald L. Allman, CPA, PC

Georgetown, Texas  
March 12, 2020





# The City of Teague



## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of City of Teague's annual financial report presents our discussion and analysis of the City's financial performance during the year ended September 30, 2019. Please read it in conjunction with the City's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

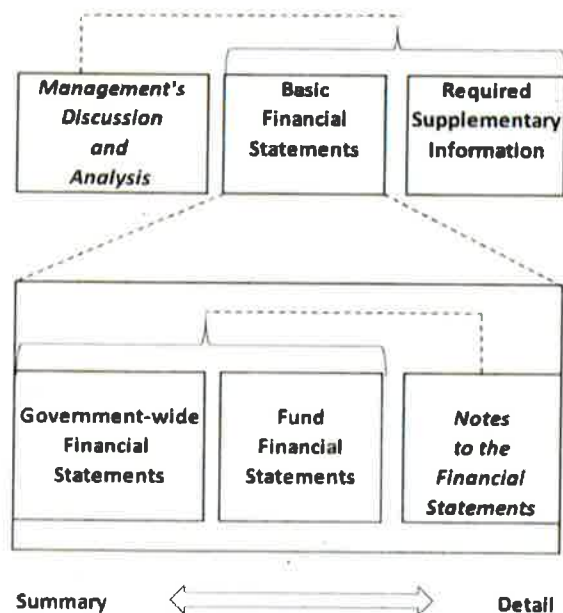
- The City's total combined net position on government-wide financial statements for both the General Fund and Proprietary Fund was \$ 5,428,767 at September 30, 2019.
- During the year, the City reported a net position increase of \$351,683 in government-wide financial statements, the General Fund had an increase of \$184,164 and the Proprietary Fund had an increase of \$167,519.
- The City reported a net position increase of \$181,073 before transfers on a governmental funds basis in the General Fund.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government services* were financed in the *short term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.
- *Business Activities* statements provide information about for-profit activities. Proprietary fund statements are considered business activities.

Figure A-1, Required Components of the City's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

### **Government-wide Statements**

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two government-wide statements report the City's net position and how it has changed. Net position – the difference between the City's assets and liabilities – is one way to measure the City's financial health or *position*.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, one needs to consider additional nonfinancial factors such as changes in the City's tax base.

The government-wide financial statements of the City include the *Governmental and Business-type activities*. Most of the City's basic services are included here, such as public safety, sanitation, culture and recreation, street maintenance, water and sewer and general administration. Property taxes, charges for services, and grants finance most of these activities.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the City's most significant *funds* – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- *Governmental funds* – Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds* – The City provides water and sewer services to its citizens and charges fees to pay for this service. These activities are accounted for on the accrual basis of accounting.

## **FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

Net position. The City's combined net position was \$ 5.4 million at September 30, 2019. (See Table A-1).

**Table A-1**  
City of Teague's Net Position  
(In million dollars)

	2019	2018	Total Percentage Change
	<u>2019</u>	<u>2018</u>	<u>2019-2018</u>
<b>Current assets:</b>			
Cash and cash equivalents	1,990,307	1,824,985	9%
Investments	1,520,783	1,488,383	2%
Other receivables	431,057	369,781	16.57%
Due from other funds	-	-	
Prepaid expenses	-	11,842	
Net Pension asset	-	69,166	
Total current assets:	<u>3,942,147</u>	<u>3,764,157</u>	5%
<b>Noncurrent assets:</b>			
Land, furniture and equipment	13,636,349	13,188,041	3%
Less accumulated depreciation	(10,051,570)	(9,654,614)	4%
Other assets	0	0	0%
Total noncurrent assets:	<u>3,584,779</u>	<u>3,533,427</u>	1%
<b>Total Assets</b>	<u>7,526,926</u>	<u>7,297,584</u>	3%
<b>Deferred Outflows</b>	<u>238,553</u>	<u>(27,744)</u>	-960%
<b>Current liabilities:</b>			
Accounts payable and accrued liabilities	71,635	73,044	-2%
Consumer deposits	78,822	79,982	-1%
Due to other funds	-	-	
Deferred revenue	-	-	
Total current liabilities:	<u>150,457</u>	<u>153,026</u>	-2%
<b>Long-term liabilities:</b>			
Vacation & Sick Leave payable	53,431	53,431	
Noncurrent liabilities due in one year	272,233	222,656	22%
Noncurrent liabilities due more than 1 yr	1,485,903	1,438,319	3%
<b>Total Liabilities</b>	<u>1,962,024</u>	<u>1,867,432</u>	5%
<b>Deferred Inflows</b>	<u>374,688</u>	<u>325,324</u>	15%
<b>Net Position:</b>			
Net Investment in capital assets	2,029,707	1,978,556	3%
Restricted	290,088	284,868	2%
Unrestricted	3,108,972	2,813,660	10%
<b>Total Net Position</b>	<u>5,428,767</u>	<u>5,077,084</u>	7%

The City has restricted net position of \$290,088 that represents next year's payment from debt service of \$280,151 and \$9,937 for law enforcement. The \$3,108,972 of unrestricted net position represents resources available to fund the programs of the City next year.

**Changes in net position.** The City's total revenues were \$3,929,820. A significant portion, 39 percent, of the City's revenue comes from taxes, while 46 percent relates to charges for services.

The total cost of all programs and services was \$3,578,137; 55 percent of these costs are for governmental activities.

**Governmental Activities**

- Property tax revenues increased \$52,010 to \$964,671.

**Table A-2**  
City of Teague's Changes in Net Position  
(In million dollars)

	2019	2018	Total Percentage Change
	2019	2018	2019-2018
Program Revenues:			
Charges for Services-General Fund	211,794	222,318	-4.73%
Charges for services-Water Sewer Fund	1,695,515	1,655,268	2.43%
General Revenues			
Property Taxes	964,671	912,661	5.70%
Sales Taxes	580,153	570,505	1.69%
Franchise fees	179,994	144,824	24.28%
Grants and Contributions	48,319	101,882	-52.57%
Investment Earnings	73,136	79,871	-8.43%
Other revenues	176,238	135,243	193.40%
Total Revenues	<u>3,929,820</u>	<u>3,822,572</u>	8.58%
General Government	640,098	450,323	42.14%
Public Safety	635,180	846,969	-25.01%
Highways and Streets	281,118	244,128	15.15%
Culture and Recreation	121,907	196,603	-37.99%
Library	119,843	143,460	-16.46%
Economic Development	163,138	144,250	13.09%
Water and Sewer	1,616,853	1,431,485	12.95%
Total Expenses	<u>3,578,137</u>	<u>3,457,218</u>	3.50%
Excess (Deficiency) Before Other Resources, Uses and Transfers:			
Other Resources (Uses)	-	-	
Transfers In (Out)	-	-	
Increase (Decrease) in Net Position	<u>351,683</u>	<u>365,354</u>	57.26%

Table A-3 presents the cost of each of the City's largest functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of *all governmental activities* this year was \$ 2.0 million.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$.96 million.
- Some of the cost was paid by those who directly benefited from the programs \$.26 million.

**Table A-3**  
Net Cost of Selected City Functions  
(In million dollars)

	Total Cost of Services		% Change	Net Cost of Services		% Change
	2019	2018		2019	2018	
General Government	640,098	450,323	42%	536,420	338,360	59%
Public Safety	635,180	846,969	-25%	505,702	678,010	-25%
Highways and Streets	281,118	244,128	15%	269,663	233,253	16%

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$ 2.1 million, while the previous year it was \$ 2.1 million. Revenues from business-type activities totaled \$ 1.7 million, while the previous year it was \$ 1.6 million.

### General fund Budgetary Highlights

Over the course of the year, the City revised its budget. Even with these adjustments, actual expenditures were \$21,741 above final budget amounts.

On the other hand, resources available were \$ 10,813 above the final budgeted amount.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2019, the City had invested \$13,636,349 in a broad range of capital assets, including land, infrastructure, equipment, buildings, and vehicles. (See Table A-4) This amount represents an increase (including additions and deductions) over last year of \$51,352.

**Table A-4**  
City's Capital Assets  
(In million dollars)

	Total Cost of Services		Total Percentage Change 2019-2018
	2019	2018	
Land	177,927	177,927	0%
Water & Sewer System	8,310,825	7,957,173	4.44%
Infrastructure	545,980	487,454	12%
Buildings and Improvements	277,014	277,014	0%
Equipment	2,891,802	2,884,302	0.26%
Vehicles	1,432,801	1,404,171	2%
Totals at historical cost	13,636,349	13,188,041	3%
Total accumulated depreciation	(10,051,570)	(9,654,614)	-4%
Net capital assets	3,584,779	3,533,427	1%

### Long Term Debt

At year-end, the City had \$1.555 million in bonds, leases and notes outstanding as shown in Table A-5. More detailed information about the City's debt is presented in the notes to the financial statements.

**Table A-5**  
**City's Long-Term Debt**  
(In million dollars)

	2019	2018	Total Percentage Change 2019-2018
Bonds payable	943,000	1,124,000	-16%
Notes payable & leases	389,215	430,871	-10%
Loans payable	222,857		
Less deferred amount On refundings	-	-	
<b>Total bonds &amp; notes payable</b>	<b>1,555,072</b>	<b>1,554,871</b>	0%

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The City's budgetary general fund balance is not expected to substantially change during fiscal year 2019.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City of Teague's Business Services Department at P.O. Box 1177, Teague, Texas 75148 or phone number 903-489-0699.

**BASIC FINANCIAL STATEMENTS**



CITY OF TEAGUE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019

EXHIBIT A-1

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 430,477	\$ 1,276,213	\$ 1,706,690	\$ 488,114
Investments	-	1,520,783	1,520,783	-
Receivables (net of allowances for uncollectibles)	232,261	198,796	431,057	35,163
Internal Balances	-	-	-	-
<b>Restricted Assets:</b>				
Cash	59,949	223,668	283,617	-
Net Pension Asset	-	-	-	-
Other Assets-Investment Land	-	-	-	51,506
Prepaid Insurance	-	-	-	-
<b>Capital Assets (net of accumulated depreciation):</b>				
Land	107,452	70,475	177,927	-
Buildings, Equipment and System, net	756,041	2,650,811	3,406,852	39,886
Total Assets	<u>1,586,180</u>	<u>5,940,746</u>	<u>7,526,926</u>	<u>614,669</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflow Related to Pensions	158,626	78,151	236,777	-
Deferred Outflow Related to OPEB	1,190	586	1,776	-
Total Deferred Outflow of Resources	<u>159,816</u>	<u>78,737</u>	<u>238,553</u>	<u>-</u>
<b>LIABILITIES:</b>				
Accounts Payable and Other Current Liabilities	33,135	19,711	52,846	1,075
Accrued Interest Payable	-	18,789	18,789	-
<b>Noncurrent Liabilities -</b>				
Consumer Deposits	-	78,822	78,822	-
Accrued Vacation & Sick Leave payable	47,424	6,007	53,431	-
Net Pension Liability	74,364	36,627	110,991	-
Net OPEB Liability	61,689	30,384	92,073	-
Due within one year	43,090	229,143	272,233	-
Due in more than one year	346,125	936,714	1,282,839	-
Total Liabilities	<u>605,827</u>	<u>1,356,197</u>	<u>1,962,024</u>	<u>1,075</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflow Related to Pensions	251,041	123,647	374,688	-
Total Deferred Inflows of Resources	<u>251,041</u>	<u>123,647</u>	<u>374,688</u>	<u>-</u>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	474,278	1,555,429	2,029,707	39,886
<b>Restricted For:</b>				
Debt Service	56,483	223,668	280,151	-
Special Revenue Funds	9,937	-	9,937	-
Unrestricted	348,430	2,760,542	3,108,972	573,708
Total Net Position	<u>\$ 889,128</u>	<u>\$ 4,539,639</u>	<u>\$ 5,428,767</u>	<u>\$ 613,594</u>

The accompanying notes are an integral part of this statement.



CITY OF TEAGUE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-2

Functions/Programs	Program Revenues			Net (Expense) Revenue and changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<b>PRIMARY GOVERNMENT</b>							
Governmental Activities							
General Government	\$ 585,858	\$ 86,754	\$ -	\$ 16,924	\$ (482,180)	\$ -	\$ (482,180)
Public Safety & Court	635,180	112,460	17,018	-	(505,702)	-	(505,702)
Airport & Streets	281,118	8,780	2,675	-	(269,663)	-	(269,663)
Culture & Recreation	121,907	3,800	-	-	(118,107)	-	(118,107)
Economic Development	163,138	-	-	-	(163,138)	-	(163,138)
Library Services	119,843	-	11,702	-	(108,141)	-	(108,141)
Interest and Fiscal Charges	54,240	-	-	-	(14,826)	(39,414)	(54,240)
Total Governmental Activities	1,961,284	211,794	31,395	16,924	(1,661,757)	(39,414)	(1,701,171)
Business-type Activities:							
Water & Sewer	1,616,853	1,695,515	-	-	-	78,662	78,662
Total Business-type Activities	1,616,853	1,695,515	-	-	-	78,662	78,662
Total Primary Government	3,578,137	1,907,309	31,395	16,924	(1,661,757)	39,248	(1,622,509)
<b>COMPONENT UNIT:</b>							
Economic Development Corporation	\$ 220,767	\$ 1,712	\$ -	\$ -	\$ -	\$ -	\$ (219,055)
General Revenues							
Property Taxes					964,671	-	964,671
Sales Taxes					580,153	-	580,153
Franchise Taxes					179,994	-	179,994
Alcoholic Beverage Taxes					2,038	-	2,038
Taxes, Hotel-Motel					256	-	256
Investment Earnings					36,936	36,200	73,136
Intergovernmental Revenue					81,873	92,071	173,944
Transfers					-	-	-
Total General Revenues and Transfers					1,845,921	128,271	1,974,192
Change in Net Position					184,164	167,519	351,683
Net Position - Beginning					704,964	4,372,120	5,077,084
Prior Period Adjustments					-	-	-
Net Position - Ending					\$ 889,128	\$ 4,539,639	\$ 5,428,767
							\$ 613,594

The accompanying notes are an integral part of this statement.

CITY OF TEAGUE  
 BALANCE SHEET – GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2019

EXHIBIT A-3

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 482,454	\$ 9,937	\$ 492,391
Receivables (net of allowances for uncollectibles)	194,799	37,462	232,261
<b>Total Assets</b>	<b>\$ 677,253</b>	<b>\$ 47,399</b>	<b>\$ 724,652</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 33,135	\$ -	\$ 33,135
Due to Other Funds	-	-	-
<b>Total Liabilities</b>	<b>33,135</b>	<b>-</b>	<b>33,135</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue-Property Taxes	150,039	37,462	187,501
<b>Total Deferred Inflows of Resources</b>	<b>150,039</b>	<b>37,462</b>	<b>187,501</b>
<b>Fund Balances:</b>			
<b>Restricted Fund Balances:</b>			
Restricted for Law Enforcement	-	9,937	9,937
Unassigned	494,079	-	494,079
<b>Total Fund Balance</b>	<b>494,079</b>	<b>9,937</b>	<b>504,016</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 677,253</b>	<b>\$ 47,399</b>	<b>\$ 724,652</b>

The accompanying notes are an integral part of this statement

**CITY OF TEAGUE**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2019**

**EXHIBIT A-4**

Total fund balances - governmental funds balance sheet	\$ 504,016
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Accrued Vacation & Sick Leave payable not recognized in governmental funds	(47,424)
Net Pension Liability is not recognized in governmental funds	(74,364)
Capital assets used in governmental activities are not reported in the funds:	863,493
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	185,536
Payables for notes which are not due in the current period are not reported in the funds.	(389,215)
Recognition of the City's proportionate share of the net OPEB liability is not reported in the funds.	(61,689)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(251,041)
Deferred Outflows of Resources for OPEB is not reported in governmental funds	1,190
Deferred Resource Outflows related to the pension plan are not reported in the funds.	158,626
Net position of governmental activities - Statement of Net Position	<u>\$ 889,128</u>

The accompanying notes are an integral part of this statement.

**CITY OF TEAGUE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT A-5**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenue:</b>			
<b>Taxes:</b>			
General Property Taxes	\$ 774,568	\$ 190,103	\$ 964,671
General Sales and Use Taxes	580,153	-	580,153
Franchise Taxes	179,994	-	179,994
Alcoholic Beverages	2,038	-	2,038
Taxes, Hotel-Motel	256	-	256
License and Permits	10,762	-	10,762
Intergovernmental	81,873	-	81,873
Charges for Services	49,294	11,018	60,312
Fines	112,460	-	112,460
Rents	28,260	-	28,260
Investment Earnings	36,936	-	36,936
Miscellaneous	-	-	-
Contributions and Donations & Grants	48,319	-	48,319
<b>Total Revenues</b>	<u>1,904,913</u>	<u>201,121</u>	<u>2,106,034</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	568,255	12,615	580,870
Public Safety	581,599	1,505	583,104
Highway & Streets	262,842	-	262,842
Culture & Recreation	108,713	-	108,713
Economic Development	155,552	-	155,552
Library Services	111,372	-	111,372
Debt Service:			-
Principal	41,656	-	41,656
Interest and Fiscal Charges	14,826	-	14,826
Capital Outlay:			-
Equipment	66,026	-	66,026
<b>Total Expenditures</b>	<u>1,910,841</u>	<u>14,120</u>	<u>1,924,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,928)	187,001	181,073
<b>Other Financing Sources (Uses):</b>			
Transfers in-Note Proceeds	-	-	-
Transfers	185,886	(185,886)	-
<b>Total Other Financing Sources (Uses)</b>	<u>185,886</u>	<u>(185,886)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	179,958	1,115	181,073
Fund Balances - Beginning	314,121	8,822	322,943
Fund Balances - Ending	<u>\$ 494,079</u>	<u>\$ 9,937</u>	<u>\$ 504,016</u>

The accompanying notes are an integral part of this statement.

**CITY OF TEAGUE**  
**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, 2019**

**EXHIBIT A-6**

Net change in fund balances - total governmental funds

Amounts reported for governmental activities in the statement of Activities ("SOA") are different because:	\$ 181,073
Capital outlays are not reported as expenses in the SOA.	66,026
The depreciation of capital assets used in governmental activities is not reported in the funds.	(117,798)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(19,705)
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	-
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	41,656
Changes in Net Pension Liability/Pension Assets, Deferred Outflows of Resources and Deferred Inflows of Resources are not included in governmental funds.	80,336
Accrued Vacation & Sick Leave expense not included in governmental funds	(47,424)
Change in net position of governmental activities - Statement of Activities	<u>\$ 184,164</u>

The accompanying notes are an integral part of this statement.

**CITY OF TEAGUE  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2019**

**EXHIBIT A-7**

	<u>Enterprise Fund Water and Sewer Fund</u>
<b>ASSETS:</b>	
<b>Current Assets:</b>	
Cash and Cash Equivalents	\$ 1,276,213
Investments	1,520,783
Receivables (net of allowances for uncollectibles)	198,796
Due from other funds	-
Total Current Assets	<u>\$ 2,995,792</u>
Prepaid Insurance	-
<b>Noncurrent Assets:</b>	
Restricted Cash, Cash Equivalents and Investments -	
Cash	223,668
Net Pension Asset	-
<b>Capital Assets:</b>	
Land	70,475
Property, Plant and Equipment-Net	2,650,811
Total Noncurrent Assets	<u>2,944,954</u>
Total Assets	<u>5,940,746</u>
Deferred Outflows of Resources	78,737
<b>LIABILITIES:</b>	
<b>Current Liabilities:</b>	
Accounts payable	19,711
Consumer deposits	78,822
Accrued interest payable	18,789
Total Current Liabilities	<u>117,322</u>
Current Liabilities Payable from Restricted Assets-	
General Obligation Bonds Payable	229,143
Total Current Liabilities Payable	
From Restricted Assets	<u>229,143</u>
Vacation & Sick Leave payable	6,007
Net Pension Liability	36,627
Net OPEB Liability	30,384
<b>Noncurrent Liabilities Payable from Restricted Assets</b>	
General Obligation Bonds Payable	936,714
Total Noncurrent Liabilities	<u>936,714</u>
Total Liabilities	<u>1,356,197</u>
Deferred Inflows of Resources	123,647
<b>NET POSITION:</b>	
Net Investment in Capital Assets	1,555,429
Restricted For:	
Debt Service	223,668
Unrestricted	2,760,542
Total Net Position	<u>\$ 4,539,639</u>

The accompanying notes are an integral part of this statement.



**CITY OF TEAGUE**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION – PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT A-8**

	Enterprise Fund <u>Water and Sewer Fund</u>
<b>OPERATING REVENUES:</b>	
Water	\$ 839,365
Sewer	612,228
Sanitation	243,922
Total Operating Revenues	<u>1,695,515</u>
<b>OPERATING EXPENSES:</b>	
Personnel Services	436,315
Other Services & Charges	232,385
Supplies & Materials	478,526
Depreciation	279,158
Sanitation	190,469
Total Operating Expenses	<u>1,616,853</u>
Operating Income	<u>78,662</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>	
Intergovernmental & miscellaneous Revenue	92,071
Interest Revenue	36,200
Interest Expense & Fees	(39,414)
Total Non-operating Revenues (Expenses)	<u>88,857</u>
Income Before Transfers	167,519
Transfers In	-
Change in Net Position	<u>167,519</u>
Total Net Position - Beginning	4,372,120
Total Net Position - Ending	<u>\$ 4,539,639</u>

The accompanying notes are an integral part of this statement.

**CITY OF TEAGUE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT A-9**

	Enterprise Fund Water and Sewer Fund
<b>Cash Flows from Operating Activities</b>	
<i>Cash Received from Customers</i>	\$ 1,659,294
<i>Cash Payments to Employees for Services</i>	(436,315)
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(905,580)
Net Cash Provided (Used) by Operating Activities	<u>317,399</u>
<b>Cash Flows from Non-capital Financing Activities:</b>	
<i>Intergovernmental Revenue</i>	92,071
<i>Loan Proceeds</i>	260,000
Net Cash Provided (Used) by Non-capital Financing Activities	<u>352,071</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Capital assets purchased	(382,282)
<i>Principal Paid</i>	(218,143)
<i>Interest Paid</i>	(39,414)
Net Cash Provided (Used) for Capital & Related Financing Activities	<u>(639,839)</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Purchase of Investment Securities</i>	(32,400)
<i>Increase in Restricted Cash</i>	(3,254)
<i>Interest and Dividends on Investments</i>	36,200
Net Cash Provided (Used) for Investing Activities	<u>546</u>
Net Increase (Decrease) in Cash and Cash Equivalents	30,177
Cash and Cash Equivalents at Beginning of Year	1,246,036
Cash and Cash Equivalents at End of Year	<u>\$ 1,276,213</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>	
Operating Income (Loss)	78,662
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
<i>Depreciation</i>	279,158
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(36,221)
<i>Increase (Decrease) in Accounts Payable</i>	(5,079)
<i>Increase (Decrease) in Accrued Expenses</i>	2,039
<i>Increase (Decrease) in Consumer Deposits</i>	(1,160)
Total Adjustments	<u>238,737</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 317,399</u>

The accompanying notes are an integral part of this statement.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**A. Summary of Significant Accounting Policies**

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

**1. Reporting Entity**

The City's basic financial statements include the accounts of all its operations. The City evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the city's reporting entity include whether:

- the organization is legally separate (can sue and be sued in its name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City and there is fiscal dependency by the organization on the City.
- the exclusion of the organization would result in misleading or incomplete financial statements

Based on these criteria, the City has one component unit, The Economic Development Corporation of Teague. Their financial statements can be obtained at P.O. Box 376, Teague, Texas 75860. Additionally, the City is not a component unit of any other reporting entity as defined by the GASB Statement.

**2. Basis of Presentation, Basis of Accounting**

**a. Basis of Presentation**

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

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

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

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

The City reports the following major governmental funds:

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

The City reports the following major enterprise funds.

**Water, and Sewer Fund.** This is the City's primary enterprise operating fund and accounts for all expenditures and resources of the enterprise fund.

b. **Measurement Focus, Basis of Accounting**

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

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

3. **Financial Statement Amounts**

a. **Cash and Cash Equivalents**

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

b. **Property Taxes**

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

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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

**c. Inventories and Prepaid Items**

The City records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

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

**d. Capital Assets**

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	40
Building Improvements	40
Vehicles	7
Office Equipment	5
Computer Equipment	5

**e. Receivable and Payable Balances**

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances. There is an allowance for uncollectible accounts receivable of \$2,377 included in the total.

There are no significant receivables which are not scheduled for collection within one year of year end.

**f. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to or deductions from TMRS' 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.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**g. Interfund Activity**

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

**h. Compensated Absences**

On retirement or death of certain employees, the City pays an accrued vacation leave in a lump case payment to such employee or his/her estate. Accrued sick leave payment is recorded as used.

**i. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues and expenditures, expenses, and other disclosure. Accordingly, actual results could differ from those estimates.

**j. Fund Balances – Governmental Funds**

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** – represents amounts that can only be used for a specific purpose because of a formal action by the City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the City Council. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Assigned Fund Balance** – represents amounts which the City intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the City Council or by an official or body to which the City Council delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the City itself.

**Unassigned Fund Balance** – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**k. Deferred Outflows and Inflows of Resources**

In addition to assets, the statements of financial position (the government-wide statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and/or fund balance that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time.

**B. Compliance and Accountability**

**1. Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

**2. Deficit Fund Balance of Fund Net Position of Individual Funds**

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**C. Deposits and Investments**

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

**Cash Deposits:**

At September 30, 2018, the carrying amount of the City's deposits (cash, certificates of deposit, and interest bearing savings accounts included in temporary investments) was \$1,990,307 and the bank balance was \$2,085,010. The City's cash deposits at September 30, 2019 and during the year ended September 30, 2019, were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

**Investments:**

The City is required by Government code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

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

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

The City's investments at September 30, 2019 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool	N/A	\$1,520,783
Total Investments		\$1,520,783

**Analysis of Specific Deposit and Investment Risks:**

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

At September 30, 2019, the City's investments, other than those which are obligations of or guaranteed by the U.S. Government, have no credit risk.



**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**b. Custodial Credit Risk**

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

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

A year end, the City was not exposed to custodial credit risk.

**c. Concentration of Credit Risk**

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

**d. Interest Rate Risk**

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk.

**e. Foreign Currency Risk**

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

Investment Accounting Policy

The City's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA- or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The City's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**Note D. Receivables**

Receivables at September 30, 2019, consist of the following:

	Governmental Funds	Proprietary Funds
<b>Receivables:</b>		
<b>Taxes</b>		
Property	\$ 150,039	\$ -
Sales	42,057	
Franchise Fees	15,110	
Accounts	-	221,640
Grants	-	-
<b>Less:</b>		
Allowance for uncollectibles	-	(59,065)
<b>Net total receivables</b>	<b>\$ 207,206</b>	<b>\$ 162,575</b>

**Note E. Property Taxes**

**Sec. 4. CITIES AND TOWNS WITH POPULATION OF 5,000 OR LESS: CHARTERED BY GENERAL LAW; TAXES; FINES, FORFEITURES, AND PENALTIES.** Cities and towns having a population of five thousand or less may be chartered alone by general law. They may levy, assess and collect such taxes as may be authorized by law, but no tax for any purpose shall ever be lawful for any one year which shall exceed one and one-half per cent of the taxable property of such city; and all taxes shall be collectible only in current money, and all licenses and occupation taxes levied, and all fines, forfeitures and penalties accruing to said cities and towns shall be collectible only in current money.

The City is permitted, by Article XI, Section 5 of the State of Texas Constitution and the City Charter, to levy property taxes up to \$1.50 per \$100 of assessed valuation for general governmental services. Within the \$1.50 maximum levy, there is no legal limit upon the amount of property taxes which can be levied for debt service. Property taxes attach as an enforceable lien on property as of February 1. Taxes are levied on October 1 and are payable by January 31. After which time they become delinquent, and penalties and interest may be assessed by the City.

Property taxes are collected and remitted to the city by the Freestone County Tax Assessor-Collector. The Freestone County Appraisal District appraises property values for the City. Property taxes are levied by October 1, in conformity with Subtitle E, Texas Property Code. Current taxes become delinquent on February 1 following the tax year. The City's Ad Valorem Tax Rate for 2018 was \$0.759663 per \$100.00 assessed valuation. The adjusted original tax roll was \$964,671 on total taxable assessed value of \$120,140,246.

Property taxes as of September 30, 2019, are as follows:

Current Taxes Receivable \$44,146, Delinquent Taxes Receivable \$105,893 Total \$150,039.

Note F. Capital Assets

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 107,452	\$ -	\$ -	\$ 107,452
Total capital assets not being depreciated	<u>107,452</u>	<u>-</u>	<u>-</u>	<u>107,452</u>
<i>Capital assets being depreciated:</i>				
Infrastructure	487,454	58,526	-	545,980
Buildings and improvements	277,014	-	-	277,014
Equipment	1,917,672	7,500	-	1,925,172
Vehicles	1,160,783	-	-	1,160,783
Total capital assets being depreciated	<u>3,842,923</u>	<u>66,026</u>	<u>-</u>	<u>3,908,949</u>
Less accumulated depreciation for:				
Infrastructure	(184,747)	(18,740)	-	(203,487)
Buildings and improvements	(158,466)	(5,540)	-	(164,006)
Equipment	(1,474,791)	(68,055)	-	(1,542,846)
Vehicles	(1,217,106)	(25,463)	-	(1,242,569)
Total accumulated depreciation	<u>(3,035,110)</u>	<u>(117,798)</u>	<u>-</u>	<u>(3,152,908)</u>
Total capital assets being depreciated, net	<u>807,813</u>	<u>(51,772)</u>	<u>-</u>	<u>756,041</u>
Governmental activities capital assets, net	<u>\$ 915,265</u>	<u>\$ (51,772)</u>	<u>\$ -</u>	<u>\$ 863,493</u>
<b>Business-type activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	70,475	-	-	70,475
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>70,475</u>	<u>-</u>	<u>-</u>	<u>70,475</u>
<i>Capital assets being depreciated:</i>				
Water & Sewer System	7,957,173	353,652	-	8,310,825
Equipment	966,630	-	-	966,630
Vehicles	243,388	28,630	-	272,018
Total capital assets being depreciated	<u>9,167,191</u>	<u>382,282</u>	<u>-</u>	<u>9,549,473</u>
Less accumulated depreciation for:				
Water & Sewer System	(5,736,583)	(243,662)	-	(5,980,245)
Equipment	(698,168)	(18,804)	-	(716,972)
Vehicles	(184,753)	(16,692)	-	(201,445)
Total accumulated depreciation	<u>(6,619,504)</u>	<u>(279,158)</u>	<u>-</u>	<u>(6,898,662)</u>
Total capital assets being depreciated, net	<u>2,547,687</u>	<u>103,124</u>	<u>-</u>	<u>2,650,811</u>
Business-type activities capital assets, net	<u>\$ 2,618,162</u>	<u>\$ 103,124</u>	<u>\$ -</u>	<u>\$ 2,721,286</u>
Depreciation was charged to functions as follows:				
General Government	\$ 18,195			
Public Safety	52,076			
Highways and Streets	18,276			
Library Services	8,471			
Culture and Recreation	13,194			
Economic Development	7,586			
	<u>\$ 117,798</u>			

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**F. Interfund Balances and Activity**

**1. Due To and From Other Funds**

Balance due to and due from other funds at September 30, 2019, consisted of the following:

<u>Due to Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
Water & Sewer Fund	General Fund	\$ -	Short-term loans
		\$ -	

All amounts due are scheduled to be repaid within one year.

**2. Transfers To and From Other Funds**

Transfers to and from other funds at September 30, 2019, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	Water & Sewer Fund	\$ -	Supplement other funds sources
		\$ -	

**G. Long-Term Obligations**

**1. Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2019, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
Notes	430,871	-	(41,656)	389,215	43,090
Total governmental activities:	\$ 430,871	\$ -	\$ (41,656)	\$ 389,215	\$ 43,090

Leases-Governmental

The city issued a note for \$ 471,172 during the year ended September 30, 2018 at the rate of 3.441% repayable in yearly payments of \$56,842 maturing in 2027. This note paid off a lease on an existing fire truck in the amount of \$155,052 and purchased an additional fire truck for \$ 316,090 .

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Business-type activities:</u>					
Northline Loan		260,000	(37,143)	222,857	37,143
General obligation bonds	\$ 1,124,000	\$ -	\$ (181,000)	\$ 943,000	\$ 192,000
Total business-type activities	\$ 1,124,000	\$ 260,000	\$ (218,143)	\$ 1,165,857	\$ 229,143

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Bonds**

\$1,855,000, 2005 Combination General Obligation Refunding Bonds, due in annual installments ranging from \$170,057 to \$168,506 at rates of 3.0% to 4.25%, maturing January 1, 2020. The balance at September 30, 2019 is \$173,000.

\$535,000, 2009 Certificates of Obligation, due in annual installments ranging from \$10,000 to \$29,000 at rates of 3.625%, maturing January 15, 2039. The balance at September 30, 2019 is \$410,000.

\$465,000, 2009 Certificates of Obligation, due in annual installments, ranging from \$9,000 to \$25,000 at rates of 3.625%, maturing January 15, 2039. The balance at September 30, 2019 is \$360,000.

**2. Debt Service Requirements**

Debt service requirements on long-term debt at September 30, 2019, are as follows:

<u>Year Ending September 30.</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	43,090	13,393	56,483
2021	44,572	11,910	56,482
2022	46,106	10,376	56,482
2023	47,692	8,790	56,482
2024	49,334	5,451	54,785
Thereafter	158,421	5,574	163,995
Totals	\$ 389,215	\$ 92,681	\$ 481,896

<u>Year Ending September 30.</u>	<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	229,143	31,668	260,811
2021	65,143	27,187	92,330
2022	67,143	26,171	93,314
2023	67,143	114,038	181,181
2024	69,143	23,996	93,139
2025-2028	174,142	84,134	258,276
2029-2033	200,000	75,251	275,251
2034-2038	240,000	36,318	276,318
2039-2043	54,000	1,957	55,957
Totals	\$ 1,165,857	\$ 420,720	\$ 1,586,577

**H. Risk Management**

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2018, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**I. Pension Plan**

1. **Plan Description** The City participates as one of 860 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 B, 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' 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 (CAFR) that can be obtained at [www.trms.com](http://www.trms.com).

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.

Employees covered by benefit terms:

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	25
Inactive employees entitled to but not yet receiving benefits	36
Active employees	20
Total covered employees	81

3. **Contributions**

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

Employees for the City were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the City were 12.94% and 12.76% in calendar years 2017 and 2018, respectively. The City's contributions to TMRS for the year ended September 30, 2019 were \$109,804 and were equal to the required contributions.

4. **Net Pension Liability**

The City's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**Actuarial assumptions:**

The Total Pension Liability in the December 31, 2018 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 Table, 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 Disabled Retiree Mortality Table is used, with slight adjustments.

Actuarial assumptions used in the December 31, 2018, valuation were based on the results of actuarial investigation 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. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2016 valuation.

The long-term expected rate of return on pension plan investments is 6.75%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.80%
International Equity	17.5%	6.05%
Core Fixed Income	30.0%	1.50%
Non-Core Fixed Income	10.0%	3.50%
Real Return	5.0%	1.75%
Real Estate	10.0%	5.25%
Absolute Return	5.0%	4.25%
Private Equity	5.0%	8.50%
Total	100.0%	

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**Discount Rate**

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balance at 12/31/2017	\$ 2,868,202	\$ 2,937,368	\$ (69,166)
Changes for the year			
Service cost	127,187	-	127,187
Interest	191,608	-	191,608
Change of benefit terms	-	-	-
Difference between expected and actual experience	(72,735)	-	(72,735)
Changes of assumptions	-	-	-
Contributions - employer	-	99,374	(99,374)
Contributions - employee	-	56,171	(56,171)
Net investment income	-	(87,852)	87,852
Benefit payments, including refunds of employee contributions	(186,312)	(186,312)	-
Administrative expense	-	(1,701)	1,701
Other changes	-	(89)	89
Net changes	59,748	(120,409)	180,157
Balance at 12/31/2018	\$ 2,927,950	\$ 2,816,959	\$ 110,991

**Sensitivity of the net pension liability to changes in the discount rate**

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	5.75%	6.75%	7.75%
City's net pension liability	\$ 509,015	\$ 110,991	\$ (210,396)
Pension Plan Fiduciary Net Position		2,816,959	

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](http://www.tmrs.com).

**5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2019, the City recognized pension expense of \$(19,726).



**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**CITY OF TEAGUE**  
**SCHEDULE OF PENSION EXPENSE**  
**SEPTEMBER 30, 2019**

1.	Total Service Cost	127,187
2.	Interest on the Total Pension Liability	191,608
3.	Changes in Current Period Benefits	-
4.	Employee Contributions	(56,171)
5.	Projected earnings on Plan Investments	(198,272)
6.	Administrative Expense	1,701
7.	Other Changes in Fiduciary Net Position	89
8.	Recognition of Current Year Outflow (Inflow) of Resources-Liab	(36,735)
9.	Recognition of Current Year Outflow (Inflow) of Resources-Assets	57,225
10.	Amortization of Prior Year Outflows (Inflows) of Resources-Liab	(143,633)
11.	Amortization of Prior Year Outflows (Inflows) of Resources-Assets	3,436
12.	Total Pension Expense (Income)	<u>(53,565)</u>

At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ -	\$ (36,000)
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	228,899	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 228,899</u>	<u>\$ (36,000)</u>

\$ 228,899 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:		
2019	\$	(29,510)
2020	\$	55,602
2021	\$	55,602
2022	\$	55,602
2023	\$	55,603
Thereafter	\$	-
		<u>192,899</u>

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**Net Other Post Employment Benefits Liability.**

**Actuarial Assumptions**

Inactive employees or beneficiaries currently receiving benefits	20
Inactive employees entitled to but not yet receiving benefits	3
Active employees	20
Total covered employees	43

Actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. These assumptions were adopted in 2015 and first used in the December 31, 2015 valuation.

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.

The Mortality Experience Investigation Study covering 2009 through 2011 is used as the basis for the post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs). Mortality Rates for service employees uses the RP2000 Combined Mortality Table 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 with scale BB to account for future mortality improvements subject to the 3% floor.

Inflation	2.50% per year
Overall payroll growth	3.50 to 10.5% per year including inflation
Discount rate	3.31%

**Changes in the Net Other Post Employment Benefits Liability**

	<b>Increase (Decrease)</b>
	<b><u>Total OPEB Liability</u></b>
<b>Balance at 12/31/17</b>	<b>\$ 94,846</b>
Changes for the year	
Service Cost	2,088
Interest on Total OPEB liability	3,595
Changes of benefit terms	0
Differences between expected and actual experience	0
Changes in assumption or other inputs	7,141
Benefit payments	(1,566)
Net changes	11,258
Total OPEB Liability – end of year	\$106,104
Total OPEB Liability as a Percentage of Covered Payroll	12.20%
Covered Payroll	\$869,899
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 current discount rate of 3.31% 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 (2.31%) or -1 percentage point higher (4.31%) than the current rate. Because the SDBF is considered an unfunded trust, the relevant discount rate to calculate the total OPEB liability is based on the Fidelity Index's 20 year Municipal GO AA Index.

**CITY OF TEAGUE  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019**

1% Decrease in		1% Increase in	
	Discount Rate (2.31%)	Discount Rate (3.31%)	Discount Rate (4.31%)
Total OPEB liability	\$124,240	\$106,104	\$91,872

**CITY OF TEAGUE  
 SCHEDULE OF OPEB EXPENSE  
 SEPTEMBER 30, 2019**

1.	Total Service Cost	2,247
2.	Interest on the Total OPEB Liability	3,524
3.	Changes in Benefit terms	-
4.	Employer administrative costs	-
5.	Recognition of deferred outflows/inflows of resources	
6.	Difference between expected and actual experience	(3,369)
7.	Changes in assumptions or other inputs	376
8.	Total OPEB Expense	<u>2,778</u>

**CITY OF TEAGUE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ -	\$ (9,163)
Changes in assumptions and other inputs	-	(4,201)
Contributions subsequent to the measurement date	N/A	City to provide
<b>Total</b>	<b>\$ -</b>	<b>\$ (13,364)</b>

Year ended Dec. 31:	
2019	\$ (2,993)
2020	\$ (3,532)
2021	\$ (3,538)
2022	\$ -
2023	\$ -
Thereafter	\$ -
	(10,063)

**Other Information**

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. In order to determine the retiree portion of the City's Supplemental Death Benefit Plan contributions (that which is considered OPEB), the City should perform the following calculation:

Total covered payroll \* retiree Portion of SDB Contribution (Rate)

**J. Health Care Coverage**

During the year ended September 30, 2019, employees of the City were covered by a health insurance plan (the Plan). The city paid premiums of \$475 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a third-party administrator, acting on behalf of the licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the City and the third-party administrator is renewable October 1, 2018, and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for the Texas Municipal League are available for the year ended December 31, 2018, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

**CITY OF TEAGUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**K. Commitments and Contingencies**

**1. Contingencies**

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 has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to 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.

**2. Litigation**

The City of Teague has brought suit against the City of Fairfield, titled City of Teague v. City of Fairfield, cause nos. CV 18-334-B, and CV 18-334-1 pending in the 87<sup>th</sup> Judicial District Court, Freestone County, Texas. The suit is based upon a contractual agreement entered into between the two cities in 1990 and 1992 whereby the cities jointly owned and operated the water/wastewater facilities serving the Boyd Unit, a prison complex operated by the Texas Department of Criminal Justice. Teague asserts that Fairfield has breached the terms of the contract by failing to manage the water/wastewater facilities according to the contract and failing to remit to Teague certain contractually owed payments for the operation of the Boyd Unit. Teague has also filed suit that Fairfield has committed numerous violations of the Texas Open Meetings Act. Both suits are currently on appeal. The law firm of Messer, Fort & McDonald, P.L.L.C, asserts that it is difficult to state with any certainty the potential outcomes that may result from the contract litigation. If Fairfield prevails on appeal then it would be found immune from recovery by Teague and no recovery would be found. If Teague's contract claim against Fairfield is found to be viable then the claim could may proceed to trial and Teague would be entitled to recover any funds to which it is entitled under the terms of the contract. Teague has alleged that it is owed approximately \$750,000, but this amount is uncertain at this time. Therefore, since no potential outcome can be reasonably determined at this time, only footnote disclosure is appropriate.

*Required Supplementary Information*

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered part of the basic financial statements

**CITY OF TEAGUE**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT B-1**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
<b>Taxes:</b>				
General Property Taxes	\$ 693,000	\$ 693,000	\$ 774,568	\$ 81,568
General Sales and Use Taxes	510,000	510,000	580,153	70,153
Franchise Taxes	141,000	141,000	179,994	38,994
Alcoholic Beverages	1,600	1,600	2,038	438
Taxes, Hotel-Motel	300	300	256	(44)
License and Permits	27,800	27,800	10,762	(17,038)
Intergovernmental	5,000	5,000	81,873	76,873
Charges for Services	27,800	27,800	49,294	21,494
Fines	102,700	102,700	112,460	9,760
Rents	-	-	28,260	28,260
Investment Earnings	-	-	36,936	36,936
Miscellaneous	136,900	136,900	-	(136,900)
Contributions and Donations	248,000	248,000	48,319	(199,681)
<b>Total Revenues</b>	<u>1,894,100</u>	<u>1,894,100</u>	<u>1,904,913</u>	<u>10,813</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	436,261	436,261	568,255	(131,994)
Public Safety	874,586	874,586	581,599	292,987
Highways & Streets	294,026	294,026	262,842	31,184
Culture & Recreation	156,400	156,400	108,713	47,687
Economic Development	-	-	155,552	(155,552)
Library Services	127,827	127,827	111,372	16,455
Principal	-	-	41,656	(41,656)
Interest and Fiscal Charges	-	-	14,826	(14,826)
Equipment	-	-	66,026	(66,026)
<b>Total Expenditures</b>	<u>1,889,100</u>	<u>1,889,100</u>	<u>1,910,841</u>	<u>(21,741)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,000</u>	<u>5,000</u>	<u>(5,928)</u>	<u>(10,928)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in-Note Proceeds	-	-	185,886	185,886
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>185,886</u>	<u>185,886</u>
<b>Net Change in Fund Balances</b>	<u>5,000</u>	<u>5,000</u>	<u>179,958</u>	<u>174,958</u>
Prior Period Adjustment	-	-	-	-
Fund Balances - Beginning	296,900	296,900	314,121	17,221
Fund Balances - Ending	<u>\$ 301,900</u>	<u>\$ 301,900</u>	<u>\$ 494,079</u>	<u>\$ 192,179</u>

**CITY OF TEAGUE  
SCHEDULE OF THE CITY'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
City's proportion of the net pension liability (asset)	-2.35%	15.79%	13.25%	8.47%	-	-	-	-	-	-
City's proportionate share of the net pension liability (asset)	\$ (69,166)	\$ 412,325	\$ 377,349	\$ 231,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the City	2,937,368	2,611,656	2,471,733	2,504,283	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,868,202</b>	<b>\$ 3,023,981</b>	<b>\$ 2,849,082</b>	<b>\$ 2,736,156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
City's covered-employee pay roll	\$ 869,899	\$ 869,899	\$ 933,988	\$ 853,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee pay roll	-7.95%	47.40%	40.40%	27.16%	-	-	-	-	-	-
Plan fiduciary net position as a percentage of the total pension liability	102.41%	102.41%	86.77%	91.53%	-	-	-	-	-	-

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.



**CITY OF TEAGUE  
 SCHEDULE OF CITY CONTRIBUTIONS  
 TEXAS MUNICIPAL RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS\***

**EXHIBIT B-3**

	Fiscal Year									
	2019	2018	2017	2016	2015	2013	2012	2011	2010	2009
Contractually required contribution	\$ 155,545	\$ 168,498	\$ 114,145	\$ 120,863	\$ 109,804	-	-	-	-	-
Contributions in relation to the contractually required contribution	(155,545)	(168,498)	(114,145)	(120,863)	(109,804)	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee pay roll	\$ 802,439	\$ 869,899	\$ 893,060	\$ 933,988	\$ 853,857	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee pay roll	19.38%	19.37%	12.78%	12.94%	12.86%	-	-	-	-	-

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

**CITY OF TEAGUE**  
**SCHEDULE OF FUNDING PROGRESS**  
**SEPTEMBER 30, 2019**  
**(UNAUDITED)**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets <u>a</u></b>	<b>Actuarial Accrued Liability (AAL) <u>b</u></b>	<b>Funded Ratio <u>(c)=(a/b)</u></b>	<b>Unfunded (Over funded) AAL (UAAL) <u>(d)=(b-a)</u></b>	<b>Covered Payroll <u>e</u></b>	<b>UAAL as a Percentage of Covered Payroll <u>(d)/(e)</u></b>
12/31/15	2,813,561	2,868,202	98.09%	54,641	878,877	6.22%
12/31/16	2,657,523	3,023,981	87.88%	366,458	892,597	41.06%
12/31/17	2,521,800	2,849,082	88.51%	327,282	908,258	36.03%
12/31/18	2,816,959	2,927,950	96.21%	110,991	869,899	12.76%

**CITY OF TEAGUE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**Budget**

The official budget was prepared for adoption for the General Fund, and the Debt Service Fund. The budget was prepared in accordance with accounting practices generally accepted in the United States of America. The following procedures are followed in establishing the budgetary data:

- a. Prior to September 30 of the preceding fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the Council is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
- c. Prior to the beginning of the fiscal year, the budget is legally enacted through passage of a resolution by the Council.

Once a budget is approved, it can be amended at function and fund level only by approval of a majority of the members of the Council. Amendments are presented to the Board at its regular meetings.

Each amendment must have Council approval. Such amendments are made before the fact, are reflected in the official minutes of the Council and are not made after fiscal year end as required by law.

Each amendment is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Council. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either cancelled or appropriately provided for in the subsequent year's budget. There were no end-of-year outstanding encumbrances that were provided for in the subsequent year's budget.

Defined Benefit Pension Plan

Changes of benefit terms

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

Changes of assumptions

There were changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

*Combining Statements  
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**CITY OF TEAGUE  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2019**

**EXHIBIT C-1**

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds (See Exhibit A-3)</u>
<b>ASSETS</b>			
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 9,937	\$ 4,217	\$ 14,154
Receivables (net of allowances for uncollectibles)	-	37,462	37,462
<b>Total Assets</b>	<u>\$ 9,937</u>	<u>\$ 41,679</u>	<u>\$ 51,616</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Deferred Revenue	\$ -	\$ 37,462	\$ 37,462
<b>Total Liabilities</b>	<u>-</u>	<u>37,462</u>	<u>37,462</u>
<b>Fund Balances:</b>			
Restricted Fund Balances:		-	-
Restricted for debt service		4,217	4,217
Restricted for Law enforcement	9,937	-	9,937
<b>Total Fund Balance</b>	<u>9,937</u>	<u>4,217</u>	<u>14,154</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 9,937</u>	<u>\$ 41,679</u>	<u>\$ 51,616</u>

**CITY OF TEAGUE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-2**

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit 5-A)
Revenue:			
Taxes:			
General Property Taxes	\$ -	\$190,103	\$ 190,103
Other revenues	11,018		11,018
Total Revenues:	<u>\$ 11,018</u>	<u>\$190,103</u>	<u>\$ 201,121</u>
Expenditures:			
Current:			
General Government	13,559	-	13,559
Public Safety	2,300	-	2,300
Total Expenditures	<u>15,859</u>	<u>-</u>	<u>15,859</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,841)</u>	<u>190,103</u>	<u>185,262</u>
Other Financing Sources (Uses):			
Transfers Out	7,656	(185,886)	(178,230)
Total Other Financing Sources (Uses)	<u>7,656</u>	<u>(185,886)</u>	<u>(178,230)</u>
Net Change in Fund Balances	2,815	4,217	7,032
Fund Balances - Beginning	\$ 7,122	\$ -	\$ 7,122
Fund Balances - Ending	<u>\$ 9,937</u>	<u>\$ 4,217</u>	<u>\$ 14,154</u>

**CITY OF TEAGUE  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2019**

**EXHIBIT C-3**

	<u>Police Forfeiture Fund</u>	<u>Christmas in the Park Fund</u>	<u>Court House Security Fund</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
<b>ASSETS</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 101	\$ 1,965	\$ 7,871	\$ 9,937
<b>Total Assets</b>	<u>\$ 101</u>	<u>\$ 1,965</u>	<u>\$ 7,871</u>	<u>\$ 9,937</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
<b>Fund Balances:</b>				
<b>Restricted Fund Balances:</b>				
Restricted for Special Revenue Funds	\$ 101	\$ 1,965	\$ 7,871	\$ 9,937
<b>Total Fund Balance</b>	<u>101</u>	<u>1,965</u>	<u>7,871</u>	<u>9,937</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 101</u>	<u>\$ 1,965</u>	<u>\$ 7,871</u>	<u>\$ 9,937</u>

**CITY OF TEAGUE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-4**

	Police Forfeiture Fund	Christmas in the Park Fund	Court House Security Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<b>Revenue:</b>				
Fines	\$ 1,727	\$ 5,534	\$ 2,220	\$ 9,481
<b>Total Revenues</b>	<u>1,727</u>	<u>5,534</u>	<u>2,220</u>	<u>9,481</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	-	3,569	3,087	6,656
Public Safety	2,300	-	-	2,300
<b>Total Expenditures</b>	<u>2,300</u>	<u>3,569</u>	<u>3,087</u>	<u>8,956</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(573)</u>	<u>1,965</u>	<u>(867)</u>	<u>525</u>
<b>Other Financing Sources (Uses):</b>				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>590</u>	<u>590</u>
<b>Net Change in Fund Balances</b>	<u>(573)</u>	<u>1,965</u>	<u>(277)</u>	<u>1,115</u>
Fund Balances - Beginning	674	-	8,148	8,822
Fund Balances - Ending	<u>\$ 101</u>	<u>\$ 1,965</u>	<u>\$ 7,871</u>	<u>\$ 9,937</u>



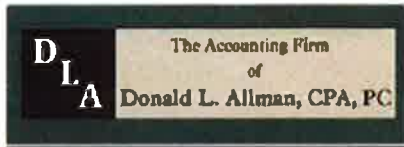
**CITY OF TEAGUE  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Taxes:			
General Property Taxes	\$ 168,500	\$190,103	\$ 21,603
Total Revenues	<u>168,500</u>	<u>190,103</u>	<u>21,603</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>168,500</u>	<u>190,103</u>	<u>21,603</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(168,500)</u>	<u>-</u>	<u>168,500</u>
Total Other Financing Sources (Uses)	<u>(168,500)</u>	<u>-</u>	<u>168,500</u>
Net Change in Fund Balances	-	190,103	190,103
Fund Balances - Beginning	-	<u>(4,217)</u>	<u>(4,217)</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (4,217)</u>	<u>\$ (4,217)</u>

### *Other Supplementary Information*

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.



Donald L. Allman, CPA, PC  
4749 Williams Dr., Ste. 322  
Georgetown, Texas 78633  
E-mail: dallman@donallmancpa.com

CERTIFIED PUBLIC ACCOUNTANT

Independent Auditors' Report on Internal Control over Financial Reporting and  
On Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards

City Council  
City of Teague  
105 South 4<sup>th</sup> Street  
Teague, Texas 75860

Members of the City Council  
City of Teague, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Teague, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Teague, Texas' basic financial statements, and have issued our report thereon dated March 12, 2020.

**Internal Control over Financial Reporting**

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

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

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

MEMBER TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS & AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
4749 Williams Dr., Ste. 322, GEORGETOWN, TEXAS 78633 512-422-3700 FAX 512-240-5460 WEBSITE [www.donallmancpa.com](http://www.donallmancpa.com)

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Respectfully submitted,



Donald L. Allman, CPA, PC

Georgetown, Texas  
March 12, 2020

# Agenda Item

## 10. NEW BUSINESS

- b. Receive presentation, discuss, and take action on approving the Hometown Hero Banner Program for Main Street.

## Theresa Bell

---

**From:** James Monks  
**Sent:** Wednesday, February 26, 2020 2:12 PM  
**To:** Theresa Bell  
**Subject:** Re: Hometown Heroes Banner Program

Let's tentatively put this on for March agenda so we can act on it if needed. Thanks

Get [Outlook for iOS](#)

---

**From:** Theresa Bell <administrator@cityofteaguetx.com>  
**Sent:** Wednesday, February 26, 2020 1:03:27 PM  
**To:** James Monks <mayor@cityofteaguetx.com>  
**Subject:** RE: Hometown Heroes Banner Program

Mayor-

I am in receipt of this and am looking into this program.

*Theresa Bell*

City Administrator / Secretary

**City of Teague**

**(P) 254-739-2547**

**(F) 254-739-2433**

**Please note that any correspondence, such as e-mail or letters, sent to City staff or City officials may become a public record and made available for public/media review.**

**ATTENTION PUBLIC OFFICIALS:**

**A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act. Please reply only to the sender.**

---

**From:** James Monks  
**Sent:** Monday, February 24, 2020 2:04 PM  
**To:** Theresa Bell <administrator@cityofteaguetx.com>  
**Subject:** Fwd: Hometown Heroes Banner Program

I spoke to Terri Pryor about this late this past week. When you have time could you read thru this as well. I believe this is something that our community would be behind. She also has other ideas that I would support.

Thanks!

Get [Outlook for iOS](#)

---

**From:** terri PRYOR <yehasista@yahoo.com>  
**Sent:** Monday, February 24, 2020 1:55:53 PM  
**To:** James Monks <mayor@cityofteaguetx.com>  
**Subject:** Fw: Hometown Heroes Banner Program

Good afternoon ~

I am forwarding information re: the Hometown Heroes Banner Program.

Thank you for your time considering this program for our heroes!

Terri Pryor  
254-855-7190  
Ryan's Mom

----- Forwarded Message -----

**From:** terri PRYOR <[yehasista@yahoo.com](mailto:yehasista@yahoo.com)>  
**To:** John Gilbert <[jgilbert@rileighsdecor.com](mailto:jgilbert@rileighsdecor.com)>  
**Sent:** Tuesday, January 21, 2020, 02:51:01 PM CST  
**Subject:** Re: Hometown Heroes Banner Program

Thank you for the information!

On Tuesday, January 21, 2020, 02:49:02 PM CST, John Gilbert <[jgilbert@rileighsdecor.com](mailto:jgilbert@rileighsdecor.com)> wrote:

Hi Terri,

It was very nice speaking with you today. I have attached some examples of banners we have done and our catalog. If you go to our website you can get a blueprint on how we go through the process of starting a program. [www.hometownheroesbanners.com](http://www.hometownheroesbanners.com)

We have three standard sizes of banners, and the brackets can be found on page 9 of our Banner catalog.

18" x 36" \$69.95/banner  
24" x 48" \$89.95/banner  
30" x 60" \$109.95/banner

I will call you next Monday to see where you are at. please contact all people who you think will help you with this wonderful program. Talk soon,

John

---

 [DSCF2133.JPG](#)

---

 [HH banner layouts.doc](#)

---

 [02 William C. Jacobs.jpg](#)

---

 [Maynard\\_Sample\\_24x48.jpg](#)

---

 [ROD banner brochure 2018.pdf](#)

---

---  
John Gilbert  
Sales Representative  
Weekdays: 7:30 am - 4:00 pm

Toll Free: (877) 444-8888 x 112

Direct Line: (484) 387-1383

Fax: (610) 432-0242



[www.rleighsdecor.com](http://www.rleighsdecor.com)

P.O. Box 4363 Bethlehem, PA 18018



Honor past and present members of the Armed Forces, First Responders, and their family members by becoming a Hometown Heroes Community today!

## We make it easy as 1-2-3

STEP #1  
Engage

STEP #2  
Design

STEP #3  
Reveal

### Design/Production & Installation

Rileighs has been creating banners since 2006. In that time, we have developed a vast library of templates available to you for easy, customizable options. Our designers will work with you and walk you through every step of the process to create a fitting tribute to your Hometown Heroes.

**Banner Installation\*** We have the experience to handle everything involved with the installation process, including:

- Working with you to establish banner locations
- Handling mounting bracket installation (if needed)
- Installing banners for Reveal

\* Our installation services are currently available to most of Pennsylvania, all of New Jersey and Delaware.



Download this form to send to participants to collect their information.

[Download Honoree Profile](#)

Download this form to compile a list of honorees and e-mail to: [info@hometownheroesbanners.com](mailto:info@hometownheroesbanners.com)

[Download Honorees List](#)

TOLL-FREE: 1-877-444-8888

eMail: [info@HomeTownHeroesBanners.com](mailto:info@HomeTownHeroesBanners.com)

I am ready to get started, have an HTH Specialist contact me!

First Name *	Last Name *	Email *
Phone *	City *	- Select State * -

GET STARTED

# HOMETOWN HEROES BANNER PROGRAM™

## Honoree Profile

Please fill this out and send it back to your Program Coordinator.

Rank: \_\_\_\_\_

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

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

Branch of Service: \_\_\_\_\_

Era: \_\_\_\_\_

### *Era:*

- *Global War on Terror (Sept 22, 2001 – Present)*
- *Persian Gulf War (Aug 22, 1990 - Aug 31, 1991)*
- *Cold War (Sept 2, 1945 - Dec 26, 1991)*
- *Vietnam Conflict (Feb 28, 1962 - Nov 7, 1975)*
- *Korean War (June 27, 1950 - Jan 31, 1955)*
- *WWII (Dec 7, 1941 - Dec 31, 1946)*
- *WWI (Apr 6, 1917 - Nov 11, 1918)*
- *Spanish American War (Apr 1898 - Aug 1898)*
- *Civil War (1861-1865)*

Sponsor: \_\_\_\_\_

Status (KIA / POW / MIA): \_\_\_\_\_

Medals (Purple Heart / Silver Star / Bronze Star): \_\_\_\_\_


*We will insert a picture of those medals as needed. If you require a different medal you will need to supply a high-resolution picture.*

Other: \_\_\_\_\_

Banner Price \$ \_\_\_\_\_ Bracket Price \$ \_\_\_\_\_



**SHAMOKIN/COAL TWP  
HOMETOWN HEROES**



Bernard J. Venesky, Sr.  
WWII USN  
Shamokin  
THE VENESKY FAMILY


**MANSFIELD AREA  
HOMETOWN HEROES**



David Watkins  
US Army  
Vietnam  
MANSFIELD EXXON SERVICE STATION

**HOMETOWN HERO**


Harold B. Burke  
U.S. Marine Corps  
WWII



Drums  
Sean F. Malone  
Family

**BEAVER MEADOWS  
HOMETOWN HEROES**

Joseph John Halecky  
WWII



US Army  
THE HALECKY FAMILY


**HOMETOWN HERO**

Chad Michael Morton  
Army Peacetime



Renovo  
Service Garage LLC  
Renovo

**HOMETOWN HERO**



BRETT DAVID SHADLE  
US NAVY CHIEF SPECIAL  
WARFARE OPERATOR (SEAL)  
GLOBAL WAR ON TERROR  
David, LuAnn & Aaron Shadle

**LEST WE FORGET**

**BALLY AREA  
HOMETOWN HEROES**




LEROY (CAL)  
WITMAN  
CHIEF OF BALLY FIRE COMPANY  
STATION 14  
30+ YEARS OF SERVICE  
READY TO RESPOND

**OUR HEROES**



Duty Honor Country  
★★★  
S/Sgt Merritt W. Edder  
US Army - Korea  
EDDER FAMILY  
[www.hometownheroes.com](http://www.hometownheroes.com)


**OUR HEROES**



Duty Honor Country  
★★★  
SGT David W. Hoptak  
U.S. Army  
Vietnam  
THE HOPTAK FAMILY  
VIEW 2108 - AN LEG 300  
OROVESBERG


**TOWN OF CAIRO  
HOMETOWN HERO**

Jane E. Donat  
Navy Vietnam/Perstan Gulf




Pace Appraisals, Inc.  
A Project of Cairo Historical Society

**LEST WE FORGET**



DALE E. WILBURN  
U.S. MARINE CORPS  
VIETNAM WAR  
MARCIE WILBURN  
& PATTY SHADIB

**Maynard  
MASSACHUSETTS  
HOMETOWN HERO**



SSGT ADOLPH WALUCK  
UNITED STATES ARMY AIR FORCES  
WORLD WAR II  
KIA APRIL 9, 1945



*Maynard*  
MASSACHUSETTS  
**HOMETOWN HERO**

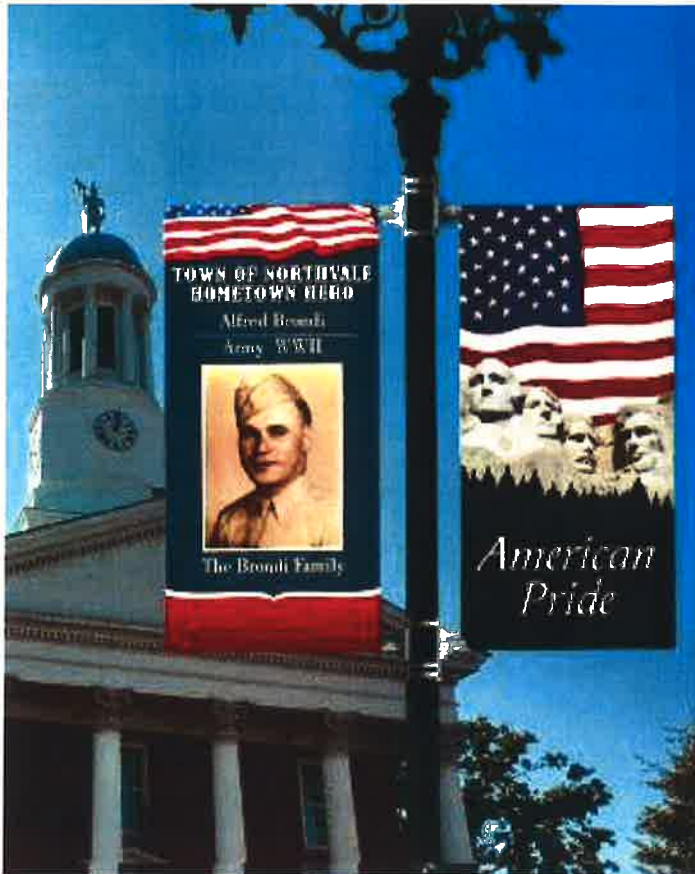


**SSGT ADOLPH WALUCK**

UNITED STATES ARMY AIR FORCES

WORLD WAR II

KIA APRIL 9, 1944



## Anytown is Honoring its Service Members and First Responders!

Anytown USA is launching a Hometown Heroes Banner Program as a living tribute for our community to honor past and present members of the Armed Forces, First Responders, and their family members.

If you would like to volunteer, or know of a loved one that you would like to honor, please contact us.

### **Anytown Township**

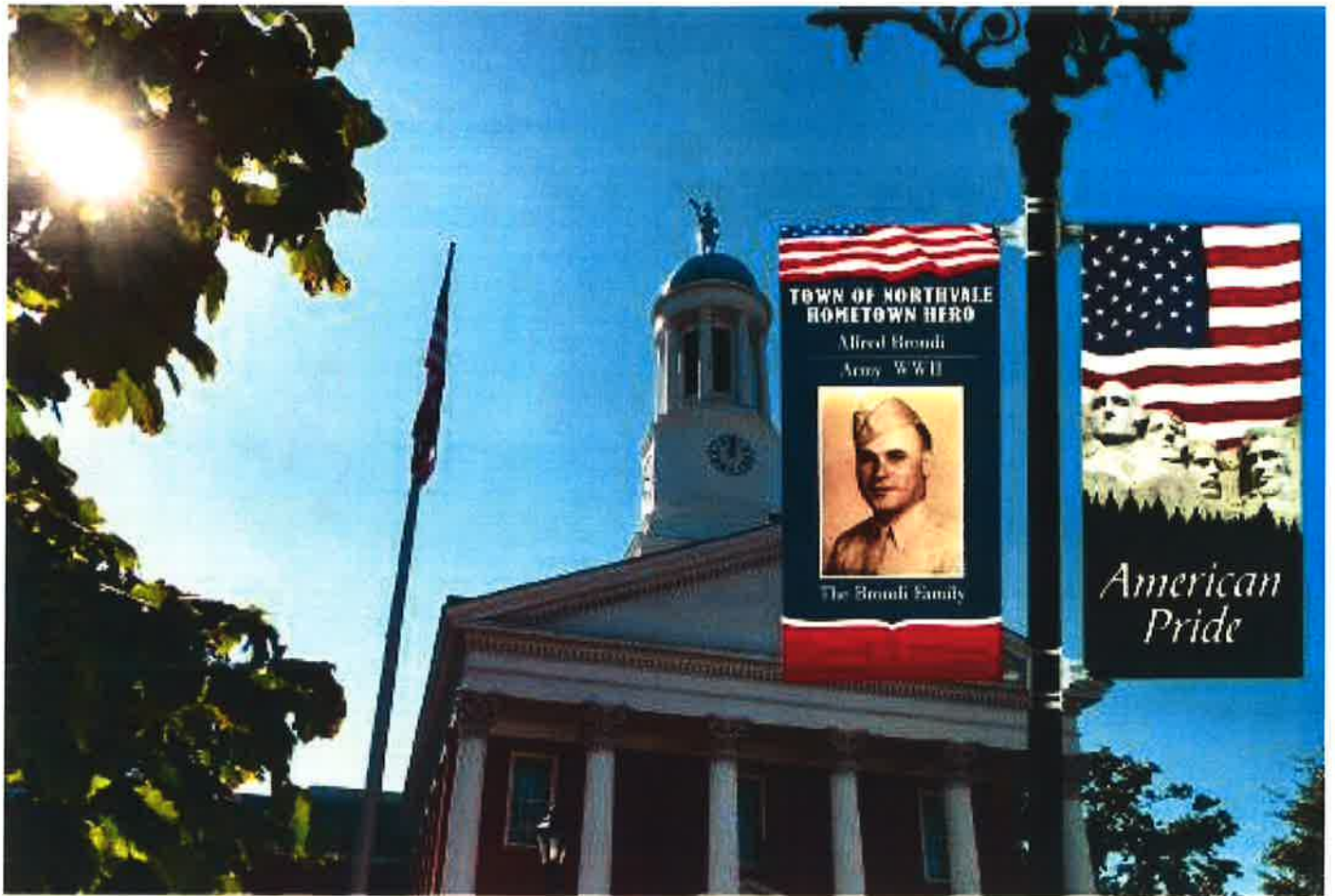
Anytown Township Street Address  
Anytown Township Website Address

### **Program Contact Person**

Program Contact Phone/E-mail

**HOMETOWN  
HEROES**   
BANNER PROGRAM

Learn more about the Hometown Heroes  
Banner Program at  
[www.hometownheroesbanners.com](http://www.hometownheroesbanners.com)



## Anytown is Honoring its Service Members and First Responders!

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If you would like to volunteer, or know of a loved one that you would like to honor, please contact us.

### **Anytown Township**

Anytown Township Street Address • Anytown Township Website Address

**Program Contact Person** • Program Contact Phone/E-mail

**HOMETOWN  
HEROES**   
BANNER PROGRAM™

Learn more about the Hometown Heroes Banner Program at  
[www.hometownheroesbanners.com](http://www.hometownheroesbanners.com)

We are here to guide you through the process of building awareness in your community, give you the tools to set-up your program, and engage your community for success for years to come.

Our Hometown Heroes team is committed to your success and will coach you through every step of the process. From how to recruit volunteers and donors, to creating excitement in your community by using flyers and social media outlets, to providing ad layouts for your local newspaper. We offer the knowledge and resources to help you run a banner program your community will be proud of.



"Our Hometown Heroes Banner program was truly an ambitious project with 367 banners the first year and 512 banners the second. Rileighs Outdoor Décor was wonderful to work with, and we could not have done it without them. We took the banners down and cleaned and returned them to the families - they were in beautiful shape, no fading or tears - what a beautiful gift for the families."

- Maria Boileau, Downtown Manager,  
Downtown Lock Haven, Inc.

## Quality banners and hardware

Our banners are printed on durable vinyl, using only the best hardware: cast aluminum brackets and fiberglass arms with reinforced sleeves for ease of installation and longevity. Black powder coated brackets are also available for more decorative lamp posts.

*Thank you for entrusting us with your Hometown Heroes Banner Program to honor those in your community!*



# Agenda Item

## 10. NEW BUSINESS

- c. Discussion and possible action on extending the May 8, 1995 Rodeo Lease with the Teague Rodeo Association for 60 days.

LEASE

THE STATE OF TEXAS

COUNTY OF FREESTONE

THIS CONTRACT made and entered into by the CITY OF TEAGUE, TEXAS, by and through its Mayor and Secretary, duly authorized by the City Council of said City, hereinafter called LESSOR, and the TEAGUE RODEO ASSOCIATION, hereinafter called LESSEE:

## WITNESSETH:

That LESSOR is the owner of what is known as the City Park, situated in the Eastern part of said City and LESSEE uses said park, or a portion thereof, for giving rodeo performances; and said Association is desirous of making certain improvements on said Park grounds, so as to be better able to give better accommodations to the public attending such rodeo performances, and such improvements will add to the attraction of said Park.

That for and in consideration of said Rodeo Association improving said Park grounds, as hereinabove stated, and keeping same in good condition, said LESSOR does hereby lease and let unto LESSEE, for a term of Twenty-five (25) years from date hereof, such portion of said park as is now used by LESSEE.

It is further understood and agreed that all of such improvements are to be made at the expense and cost of said LESSEE, and said LESSOR shall in no wise be responsible therefore.

It is also understood and agreed by all parties hereto, that if and when said Rodeo Association shall be dissolved and ceased to operate, then and in that event all of such equipment and

improvements used and owned by said Association, shall belong to the said City of Teague. This ground can not be leased without the permission of the City Council should the Association cease to exist. This lease is not transferable.

Lessee agrees to pay Lessor One and No/100 Dollars (\$1.00) per year as lease on Park property for use of Rodeo Arena.

It is also agreed and understood that said Lessee will keep said grounds as used by it, in as good condition as possible, complying with sanitary rules and regulations required by the City and other health agencies.

City of Teague and Teague Rodeo Association hereby revokes any and all other Leases heretofore made between said parties.

Witness, in duplicate, at Teague, Texas, this the 8th day of May, 1995.

ATTEST: [Signature]  
City Secretary

THE CITY OF TEAGUE, TEXAS  
By: [Signature], Mayor  
LESSOR.

THE TEAGUE RODEO ASSOCIATION  
By: [Signature] President  
By: [Signature] Secretary  
LESSEE.



FILED FOR RECORD  
At 8:15 o'clock A.M.  
MAY 18 1995

MARY LYNN WHITE  
Clerk County Court, Freestone County, Texas  
By: [Signature]

# Agenda Item

## 10. NEW BUSINESS

- d. Discussion and possible action on approving Resolution No. 2020-05-18 extending the Local Disaster Declaration.

**RESOLUTION NO. 2020-05-18**

**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, EXTENDING THE LOCAL DISASTER DECLARATION UNTIL \_\_\_\_\_ P.M. ON \_\_\_\_\_, 2020; OTHER RELATED MATTERS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Mayor of the City of Teague, Texas (the “City”) has declared a local state of disaster for the City; and

**WHEREAS**, the Board of Aldermen (the “Board of Aldermen”) of the City of Teague, Texas has the authority under Texas Government Code Section 418.108(b) to continue or renew a declaration of a local state of disaster for a period of more than seven (7) days; and

**WHEREAS**, under Texas Local Government Code Section 552.001(b), the Board of Aldermen has broad authority to regulate water, sewer, gas, or electricity systems (collective, the “Utility Systems”) in a manner that protects the interests of the municipality; and

**WHEREAS**, on March 31, 2020, the Governor of Texas Greg Abbott issued Executive Order GA-14 (the “Order”), ordering people or entities to provide all services through remote telework from home, unless they are essential services as defined by that Order; and

**WHEREAS**, the Board of Aldermen wishes to continue the declaration until \_\_\_\_\_ on \_\_\_\_\_, 2020 to abate the effects of the spread of the coronavirus; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS:**

**SECTION 1: Findings Incorporated.** The findings recited above are incorporated as if fully set forth in the body of this Resolution.

**SECTION 2: Ratification.** The Board of Aldermen hereby extends the Mayor’s declaration of local disaster indefinitely. Incorporated into this Resolution are the provisions of Governor Greg Abbott’s Executive Order **GA-18**, which supersede any conflicting order issued by local officials in response to the disaster, but only to the extent that such local order restricts essential services allowed by the Order or allows gatherings prohibited by the Order.

**SECTION 3: Utility Systems Disconnections/Payments Suspended.** The Board of Aldermen hereby delegates to the City Administrator the ability to suspend disconnection and collection of payments for Utility Systems for the duration of this Resolution.

**SECTION 4: Ending Date.** This Resolution shall remain in effect until \_\_\_\_\_ P.M. on \_\_\_\_\_, 2020.

**SECTION 5: Savings/Repealing.** All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provision of this Resolution shall be and remain controlling as to the matters resolved herein.

**SECTION 6: Effective Dates.** This Resolution shall be in force and effect immediately upon final passage until the ending date, and it is so resolved.

**PASSED AND APPROVED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS** on this the \_\_\_\_\_ day of May, 2020.

CITY OF TEAGUE

\_\_\_\_\_  
James Monks, Mayor

ATTEST:

\_\_\_\_\_  
Theresa Bell, City Secretary

# Agenda Item

## 10. NEW BUSINESS

e. Discussion and possible action on approving Ordinance 2020-05-18, an ordinance amending prior Board of Aldermen approved Fiscal Year 2020 Budget Amendments:

- 05-42-5275 Fees: Engineering/Contractor \$12,000 (Approved November 18, 2019)
- 03-45-5715 Repair & Maint: Facility \$10,189.62 (\$6,189.62 approved November 18, 2019 and \$4,000 approved February 18, 2020)

**ORDINANCE AMENDMENT NO. 2020-05-18**

**AN ORDINANCE OF THE CITY OF TEAGUE, TEXAS (“CITY”), AMENDING ORDINANCE NO. 2019-09-19-A THE CITY’S BUDGET FOR FISCAL YEAR 2019-2020; PROVIDING FOR ALLOCATION OF FUNDS FROM THE FUND RESERVE; PROVIDING FOR ESTABLISHMENT OF ADDITIONAL FUNDS; REVISING THE CHART OF ACCOUNTS; FINDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Section 102.010 the Texas Local Government Code (“LGC”), Chapter 102 of the LGC does not prevent the city’s governing body (“Board of Aldermen”) from making changes in the budget for municipal purposes; and

**WHEREAS**, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

**WHEREAS**, by Ordinance No. 2019-09-19-A the Board of Aldermen of the City of Teague, Texas, adopted its budget for the 2019-2020 Fiscal Year; and

**WHEREAS**, the Board of Aldermen finds it necessary and proper to amend the 2019-2020 Fiscal Year Budget Ordinance.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF TEAGUE, TEXAS AS FOLLOWS:**

**1. AMENDMENT**

The Board of Aldermen amends Ordinance No. 2019-09-19-A, the budget for Fiscal Year 2019-2020, Chart of Account Number 05-42-5275 Fees:Engineering/Contractor in the amount of \$12,000.00, Chart of Account Number 03-45-5715 Repair & Maint: Facility in the amount of \$10,189.62.

**2. CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of ordinances of the City of Teague, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

**3. SEVERABILITY CLAUSE**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.



#### 4. SAVINGS CLAUSE

That all previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

#### 5. ENGROSSMENT & ENROLLMENT

The City Secretary of the City of Teague is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, and effective date clause in the minutes of the Board of Aldermen of the City of Teague and by filing this Ordinance in the ordinance records of the City.

#### 6. EFFECTIVE DATE

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

#### 7. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, and Chapter 551.

**PASSED, APPROVED AND ADOPTED this, the 18<sup>th</sup> day of May 2020, by a vote of \_\_\_ (ayes) to \_\_\_ (nays) to \_\_\_ (abstentions) of the Board of Aldermen of Teague, Texas.**

#### CITY OF TEAGUE:

by: \_\_\_\_\_  
James Monks, Mayor

#### ATTEST:

\_\_\_\_\_  
Theresa Bell, City Administrator/Secretary

# Agenda Item

## 10. NEW BUSINESS

- f. Discussion and possible action on approving Ordinance No. 2020-05-18-A, an ordinance denying the proposed change in rates of Oncor Electric Delivery Company LLC.

**ORDINANCE NO. 2020-05-18-A**

**AN ORDINANCE OF THE CITY OF TEAGUE, TEXAS (“CITY”), DENYING THE PROPOSED CHANGE IN RATES OF ONCOR ELECTRIC DELIVERY COMPANY LLC, FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW, AND DECLARING AN EFFECTIVE DATE OF THIS ORDINANCE.**

**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS:**

SECTION 1. That the proposed change in rates filed with the Governing Body of this municipality by Oncor Electric Delivery Company LLC on April 3, 2020, are hereby denied and disapproved, and Oncor Electric Delivery Company LLC shall continue to provide electric delivery service within this municipality in accordance with its rate schedules and service regulations in effect within this municipality on April 3, 2020.

SECTION 2. That it is hereby officially found and determined that the meeting at which this Ordinance is passed is open to the public and as required by law, and public notice of the time, place and purpose of said meeting was given as required.

SECTION 3. This Ordinance shall be effective on the date of the passage and approval hereof.

**PASSED, APPROVED AND ADOPTED this, the 18<sup>th</sup> day of May 2020, by a vote of \_\_\_ (ayes) to \_\_\_ (nays) to \_\_\_ (abstentions) of the Board of Aldermen of Teague, Texas.**

**CITY OF TEAGUE:**

by: \_\_\_\_\_  
James Monks, Mayor

**ATTEST:**

\_\_\_\_\_  
Theresa Bell, City Administrator/Secretary



**J. Michael Sherburne**  
Vice President  
Regulatory

April 2, 2020

City of Teague  
105 S 4th Street  
Teague, TX 75860-1638

To the Honorable Mayor for the City of Teague:

Pursuant to PURA § 36.210 and 16 Tex. Admin. Code § 25.243(c)(1)(B), please find enclosed the Application of Oncor Electric Delivery Company LLC for Approval to Amend its Distribution Cost Recovery Factor ("Application") being filed today with the Public Utility Commission of Texas ("Commission"). This Application is also being filed today with Oncor's other original jurisdiction municipalities and affects all customers served by Oncor. Although addressed to the Commission, the Application (available for download at

<https://oncor.goironcloud.com/Containers/Container.aspx?fid=7E1383549E2B42D4> with the following password: j?Bf8C!4^Fz@yTp) should be treated as if addressed directly to your municipality's governing body as the regulatory authority with original jurisdiction over Oncor's rates, operations, and services within your municipality's limits. If you desire a hard copy of the Application, please contact me at the below-listed number or email address.

Oncor is requesting that the governing body of your municipality take action on this Application as expeditiously as possible. If the governing body does not act within 60 days of this filing, the Application and rates requested therein will be deemed denied, appealed to and consolidated with Oncor's proceeding before the Commission. Upon the appeal, your municipality would have standing as a party to participate fully in the Commission proceeding.

Please do not hesitate to contact me if you have any questions concerning this filing.

Very truly yours,

A handwritten signature in black ink that reads "J. Michael Sherburne". The signature is written in a cursive style with a large initial "J".

**Oncor**  
1616 Woodall Rodgers Freeway  
Dallas, Texas 75202  
Tel: 214.486.4981  
mike.sherburne@oncor.com

# Agenda Item

## 10. NEW BUSINESS

- g. Discussion and possible action on temporary decreasing the fee for burn permits.

# Agenda Item

## 10. NEW BUSINESS

- h. Discussion and possible action on approving an estimate for the demolition of the City's Old Municipal Power Plant as requested by the action taken at the November 18, 2019 Board of Aldermen Meeting.**

**Jacob Cowling**

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**From:** Aa Aa <absoluteaaa@yahoo.com>  
**Sent:** Thursday, March 5, 2020 3:32 PM  
**To:** Jacob Cowling  
**Subject:** Re: Demo Bid and protecting slab and ground south of building

Sent from Yahoo Mail on Android

On **Wed**, Jan 15, 2020 at 11:44 AM, Absoluteaaa@yahoo.com <Absoluteaaa@yahoo.com> wrote:

To whom it may concern,

We would like to be considered for the demo job of the building near the dump. We have completed several demo jobs in the Freestone County community.

We demoad the Park Pavilion at the City Park, Gilbertos in Fairfield and multiple house and buildings and are confident we have the experience needed to do

a good job. We also have several references on request. We look forward to having the opportunity to serve our home community.

AAAA ABSOLUTE A/C AND CONSTRUCTION  
JOHN BIRDWELL  
903-644-6130

JOB PROPOSAL for the City of Teague 105 South 4th Teague, Tx 75860 254-739-2547

Job bid includes the following:

Materials to build temporary structure to protect generator on the south side of building

Complete demo of existing building WITHOUT Dynamite

Haul off of debris to appropriate land fill

The existing slab is to remain, and will be protected from falling debris with the use of plywood and pallets spread across the slab.

The ground next to the south side of the structure will be covered to prevent the ground from being punctured. We were told there are water lines that are below the surface on the south side.

The mobile building on the South side of the building will need to be moved to start the demo.

Job total: 28,500

AAAA ABSOLUTE A/C AND CONSTRUCTION  
903-644-6130  
We can fix anything except your marriage  
John and Rabeca Birdwell





Quotation prepared by: \_\_\_\_\_

This is a quotation on the goods named, subject to the conditions noted below:  
NA

To accept this quotation, sign here and return: \_\_\_\_\_

**THANK YOU FOR YOUR BUSINESS!**

# Agenda Item

## 10. NEW BUSINESS

- i. Discussion and possible action on seeking a part-time employee for the purpose of Animal Control.

# Agenda Item

## 10. NEW BUSINESS

- j. Review, Discussion, and possible action on approving the Teague Police Department Job Descriptions.



# **City of Teague Police Department**

## **Job Descriptions**

## **Sworn Personnel**

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION

### POLICE OFFICER CLASSIFICATION

#### POSITION STATEMENT

A Teague Police Department Police Officer is called upon to perform a variety of tasks, both enforcement and non-enforcement related. This job description outlines those tasks (functions) and divides them into two categories, essential and marginal.

The essential functions are those tasks that a person must be able to perform, with or without reasonable accommodation, to obtain and maintain employment as a police officer for the City of Teague Police Department.

The marginal functions are those tasks that a police officer might be called upon to perform and should be able to perform with or without reasonable accommodation.

Duty assignment may be to any patrol shift or to any of the specialized function directed by the Chief of Police.

#### ENTRY LEVEL REQUIREMENTS

To be eligible for consideration for employment as a police officer for the City of Teague, a person must:

- Be a citizen of the United States,
- Be twenty-one years of age,
- Possess a high school diploma or G.E.D.,
- Possess a valid Texas driver's license,
- Possess a license or be eligible for licensing as a peace officer by the Texas Commission on Law Enforcement Officers Standards and Education, and
- Possess the abilities necessary to perform the essential functions of a police officer job as outlined in the job description.

#### WORK ENVIRONMENT

The working environment, for the most part, consists of working in an air-conditioned building with frequent and disruptive noise, or working outdoors or in an air-condition vehicle, frequently subject to intense or inadequate lighting, disruptive and extreme noise, extreme temperatures, dust/dirt, and constant exposure to various weather conditions, hazards, and accidents.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION POLICE OFFICER

### CLASSIFICATION – CONTINUED

#### SUPERVISION RECEIVED AND EXERCISED

A police officer shall receive supervision from a Sergeant and/or the Chief of Police and additional supervision from higher level supervisory or management personnel within the city.

A police officer shall exercise supervision over other police officers at any assigned scene until properly relieved by supervisory or specialized personnel. In addition, a police officer assigned as a Field Training Officer shall exercise supervision over any assigned probationary officer.

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**ABILITIES REQUIRED** – The following are the abilities required to perform the essential functions of the police officer job:

#### ORAL COMPREHENSION

The ability to understand words and sentences spoken in English.

#### WRITTEN COMPREHENSION

The ability to read and understand words, sentences and paragraphs written in English.

#### ORAL EXPRESSION

The ability to use English words and sentences in speaking so others will understand. Oral Expression includes the ability to communicate information and the meaning of ideas to other people. This ability involves knowledge of the meanings and distinctions among words and the way words should be put together to communicate the intended meaning of a message.

#### WRITTEN EXPRESSION

The ability to use English words and sentences in writing so others will understand. Written Expression includes the ability to communicate information and ideas in writing. This ability involves knowledge of the meanings and distinctions among words, strong working knowledge of grammar, and the ability to organize sentences and paragraphs.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION POLICE OFFICER

### CLASSIFICATION – CONTINUED

#### MEMORIZATION

The ability to remember information, such as words, numbers, pictures and procedures. Pieces of information can be remembered by themselves or with other pieces of information. It emphasizes what cognitive psychologists call episodic memory which is the memory for specific events. This can be distinguished from semantic memory which refers to the general knowledge base.

#### PROBLEM SENSIVITY

The ability to tell when something is wrong or likely to go wrong. It includes being able to identify the whole problem as well as the elements of the problem.

#### NUMBER FACILITY

This ability involves the degree to which adding, subtracting, multiplying, or dividing can be done quickly and correctly. These procedures can be steps in other operations like finding percents or taking square roots.

#### DEDUCTIVE REASONING

The ability to apply general rules to specific problems to come up with logical answers. It involves deciding if an answer makes sense.

#### INDUCTIVE REASONING

The ability to combine separate pieces of information, or specific answers to problems, to form general rules or conclusions. This involves the ability to think of possible reasons why things go together. It also includes coming up with a logical explanation for a series of events which seem unrelated.

#### INFORMATION ODERING

The ability to correctly follow a rule or set of rules to arrange things or actions in a certain order. The rule or set of rules to be used must already be given. The things or actions to be put in order can include numbers, letters, words, pictures, procedures, sentences, and mathematical or logical operations.



# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION POLICE OFFICER

### CLASSIFICATION – CONTINUED

#### SPEED OF CLOSURE

The ability to quickly make sense of information which initially seems to be without meaning or organization. It involves the degree to which different pieces of information can be combined and organized into one meaningful pattern quickly. The material may be visual or auditory.

#### FLEXIBILITY OF CLOSURE

The ability to identify or detect a known pattern (a figure, word or object) which is hidden in other material. The task is to pick out the pattern you are looking for from the background material.

#### SPATIAL ORIENTATION

The ability to tell where you are in relation to the location of some object or to tell where the object is in relation to you. It involves maintaining directional orientation as in one's bearings with respect to the points of a compass. This ability allows one to keep orientation in a vehicle as it changes location and direction. It helps one from getting disoriented or lost as one moves in a new environment.

#### VISUALIZATION

The ability to imagine how something will look when it is moved around or when its parts are moved or rearranged. It requires the forming of mental images of what patterns or objects would look like after certain changes such as unfolding or rotation. One has to predict what an object, set of objects or pattern would look like after the changes were carried out.

#### PERCEPTUAL SPEED

This ability involves the degree to which one can compare letters, numbers, objects, pictures or patterns, both quickly and accurately. The things to be compared may be presented at the same time or one after the other. This ability also includes comparing a presented object with a remembered one.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION POLICE OFFICER

### CLASSIFICATION – CONTINUED

#### SELECTIVE ATTENTION

The ability to concentrate on a task without getting distracted. When distraction is present, it is not part of the task being done. This ability also involves concentrating while performing a boring task.

#### TIME SHARING

The ability to shift back and forth between two or more sources of information. The information can be in the form of speech, signals, sounds, touch or other sources.

#### RESPONSE ORIENTATION

The ability to choose between two or more movements quickly and accurately when two or more different signals (light, sounds, pictures, etc.) are given. The ability is concerned with the speed with which the right response can be started with the hand, foot or other parts of the body.

#### ARM-HAND STEADINESS

The ability to keep the hand and arm steady. It includes steadiness while making an arm movement as well as while holding the arm and hand in one position. The ability does not involve speed or strength.

#### MANUAL DEXTERITY

The ability to make skillful, coordinated movements on one hand, a hand together with its arm, or two hands to grasp, place, move or assemble objects like hand tools or blocks. This ability involves the degree to which these arm-hand movements can be carried out quickly. It does not involve moving machine or equipment control or levers.

#### STATIC STRENGTH

The ability to use continuous muscle force to lift, push, pull or carry objects. This ability can involve the hand, arm, back, shoulder or leg. It is the maximum force that one can exert for a brief period of time.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION POLICE OFFICER

### CLASSIFICATION – CONTINUED

#### EXPLOSIVE STRENGTH

The ability to use short bursts of muscle force to propel one's self, as in jumping or sprinting, or to throw objects. It requires gathering energy for bursts of muscular effort.

#### DYNAMIC STRENGTH

The ability to support, hold up or move the body's own weight with the arms, repeatedly or continuously over time. The ability involves the degree to which the arm-shoulder muscles do not "give out" or fatigue when exerted in such repeated or continued movement.

#### TRUNK STRENGTH

This ability involves the degree to which one's stomach and lower back muscles can support part of the body or the position of the legs, repeatedly or continuously over time. The ability involves the degree to which these trunk muscles do not "give out" or fatigue when they are put under such repeated or continuous strain.

#### EXTENT FLEXIBILITY

The ability to bend, stretch, twist or reach out body, arms and/or legs.

#### DYNAMIC FLEXIBILITY

The ability to bend, stretch, twist or reach out with the body, arms and/or legs both quickly and repeatedly.

#### GROSS BODY EQUILIBRIUM

The ability to keep or regain one's body balance or to stay upright when in an unstable position. This does not include balancing objects.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION POLICE OFFICER

### CLASSIFICATION – CONTINUED

#### STAMINA

The ability to exert one's self physically over a period of time without getting winded or out of breath.

#### SOCIAL SENSIVITY

The skill of acting suitably in a social situation, regardless of the exact nature of the social contact. It involves adjusting your behavior to fit the social occasion. It depends on figuring out how other people feel.

#### ORAL FACT FINDING

The ability to uncover the important and relevant information about a problem through conversation, questioning or discussion.

#### RESISTANCE TO PREMATURE JUDGEMENT

The ability to withhold final decision until the important facts have been collected and evaluated.

#### PERSISTENCE

The ability to keep on trying to persuade others despite such factors as fatigue, distractions, boredom and resistance.

#### BEHAVIOR FLEXIBILITY

The ability to adapt one's behavior to changing circumstances when motivated to reach a goal.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## ESSENTIAL FUNCTIONS OF POLICE OFFICER JOB CLASSIFICATION

The following are functions of the police officer job which a person must be able to properly perform to obtain and maintain employment as a Teague Police Department Police Officer:

1. Attend work regularly in accordance with agency leave policies,
2. Inspect vehicles for weapons or contraband at the start of the work shift and after each transport of prisoners or other persons,
3. Check the condition of the assigned vehicle and other equipment,
4. Identifies and requests needed repairs to vehicle and other equipment,
5. Communicates using the police radio,
6. Safely operates vehicles and emergency equipment in emergency situations,
7. Informs telecommunications, via radio or other means, of changes at any police scene,
8. Safely operates vehicles under extreme weather conditions and/or unusual road conditions,
9. Patrols and/or checks assigned areas to deter crime and be readily available in case of serious incidents,
10. Deals with mentally or emotionally disturbed persons,
11. Uses street guide/maps to become familiar with area,
12. Distinguishes legal from illegal activities,
13. Responds to calls for police assistance from citizens,
14. Responds to crimes in progress,
15. Investigates suspicious circumstances,
16. Identifies potentially hazardous situations and takes corrective actions,
17. Arrests and/or issues citations to traffic law violators,
18. Mediates domestic and family disputes and takes action according to departmental policies and family violence statutes,
19. Control hostile groups,
20. Uses restraints to subdue resisting persons according to departmental policies and statutes,

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## ESSENTIAL FUNCTIONS OF POLICE OFFICER JOB CLASSIFICATION

21. Conducts frisks and pat-down searches in accordance with departmental policies and within the framework of Terry v Ohio,
22. Makes arrests and uses force in accordance with departmental policies and statutes,
23. Conducts searches of arrested persons,
24. Handcuffs or otherwise restrains arrested persons,
25. Restrains violent or disorderly prisoners,
26. Safely and accurately discharges firearms when necessary,
27. Applies first aid in serious situations,
28. Requests emergency assistance at the scene of an accident or other emergency,
29. Takes precautions to prevent additional accidents at any police scene,
30. Administer or assists with cardio-pulmonary resuscitation,
31. Removes hazards from roadways,
32. Reports hazardous roadway conditions and defective traffic control devices,
33. Evacuates areas endangered by explosive or toxic substances,
34. Makes lawful arrests without warrants,
35. Makes lawful arrests with warrants,
36. Completes prisoner booking process in accordance with departmental policies,
37. Guards arrested persons outside secured detention facilities,
38. Searches persons, premises, autos, or property with consent or incident to arrest,
39. Searches persons, premises, autos, or property authorized by warrant,
40. Searches persons, premises, autos or property based on probable cause,
41. Conducts preliminary investigations on criminal offenses,
42. Conducts follow-up investigations as directed by supervisory personnel,
43. Prepares complete and understandable reports on criminal offenses and other incidents,
44. Apprehends and processes juvenile offenders,

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## ESSENTIAL FUNCTIONS OF POLICE OFFICER JOB CLASSIFICATION

45. Participates in firearms training,
46. Maintains clean and functional service weapons and equipment,
47. Prepares for and testifies in courts,
48. Attends and satisfactorily completes required in-service training,
49. Advises property owners or inhabitants of potentially dangerous conditions,
50. Provides intelligence information on known or suspected offenders to appropriate agency divisions or other agencies,
51. Conducts surveillance of individuals or groups to prevent or suppress criminal activity,
52. Assists emergency medical personnel with sick or injured persons,
53. Safely assists hazardous material team at scene of toxic spill,
54. Assists fire & Emergency Medical personnel at scene of fires or medical emergencies,
55. Distinguishes between hazardous and non-hazardous situations, and
56. Reads, understands and complies with all security and safety regulations.

## MARGINAL FUNCTIONS

The Teague Police Department Police Officer is assigned to single officer units; therefore, all functions are essential and there are no marginal functions.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION

### SERGEANT CLASSIFICATION

#### POSITION STATEMENT

A Teague Police Department Sergeant must possess all the abilities outlined in the Teague Police Department Police Officer Classification job description and be able to perform all the essential functions outlined in that job description as well as the essential functions of the Sergeant Classification.

Duty assignment as a Teague Police Department Sergeant may be to a patrol supervisory assignment, criminal investigations or community resource coordinator. Assignment to a specific sergeant position is at the discretion of the Chief of Police and any sergeant may be reassigned to any sergeant position as deemed appropriate by the Chief of Police.

#### ENTRY LEVEL REQUIREMENTS

- Licensed as a Texas Peace Officer,
- Three years experience as a police officer,
- Above average oral and written communications skills, and
- Completion of T.C.O.L.E. First Line Supervisor's Course within twelve months after promotion to Sergeant.

#### WORK ENVIRONMENT

The working environment generally consists of working in an air-conditioned building with frequent interruptions and contact with irate and/or irrational persons, or working outdoors in an air-conditioned vehicle but frequently exposed to intense or inadequate lighting, disruptive and extreme noise, extreme temperatures, dust/dirt, and constant exposure to hazards and accidents.

Working hours might consist of any patrol shift, day time, weekend duty, holidays, on-call status and special events.



# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION

### SERGEANT CLASSIFICATION – CONTINUED

#### SUPERVISION RECEIVED AND EXERCISED

A Teague Police Department Sergeant shall receive direct supervision from the Chief of Police and additional supervision from higher level police supervisory and management personnel within the city.

A sergeant shall supervise police officers as directed by the Chief of Police and shall supervise all personnel at a crime scene or incident until properly relieved by the Chief of Police or specialized personnel as outlined in departmental policies.

#### ABILITIES REQUIRED FOR SERGEANT CLASSIFICATION

A Teague Police Department Sergeant shall possess all the abilities required in the Police Officer Classification as well as above average oral and written communications skills.

#### ESSENTIAL FUNCTIONS SERGEANT CLASSIFICATION

The essential functions of the Sergeant Classification are divided into three assignment sections. A Teague Police Department Sergeant must be able to properly perform all the essential functions required of any assignment to patrol supervision, criminal investigations or community resources coordination.

#### ESSENTIAL FUNCTIONS PATROL ASSIGNMENT

1. Conduct shift briefings at beginning of shift,
2. Assign officers to special patrol duties as needed,
3. Conduct in-service training as directed by the Chief of Police,
4. Observe and evaluate police officer job performance,
5. Insure all personnel comply with laws and regulations,
6. Insure police officers comply with departmental policies,
7. Maintain officer time records in absence of the Chief of Police,
8. Approve/disapprove officer time off in absence of the Chief of Police,

## TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

9. Maintain shift schedule to insure sufficient coverage,
10. Supervise and assist officers at crime and incident scenes,
11. Inspect officer's vehicles and equipment,
12. Check officer's paperwork for completeness and accuracy,
13. Coordinate police activities with other agencies,
14. Coordinate activities with other departmental divisions,
15. Receive and process citizen complaints against any department member,
16. Compile and maintain statistical records as directed by the Chief of Police,
17. Keep the Chief of Police informed of all aspects of shift activity,
18. Call additional or specialized personnel to scene as needed,
19. Stay informed of all shift activity,
20. Attend supervisory meetings as scheduled,
21. Delegate authority and responsibility as directed by departmental policies and procedures, and
22. Good working knowledge of computer programs and Microsoft applications.

### MARGINAL FUNCTIONS

The Teague Police Department Sergeant position is assigned to single officer units; therefore, all functions are essential and there are no marginal functions.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## CHIEF OF POLICE POSITION STATEMENT

The Chief of Police is under the administrative direction of the City Administrator, by direction of the Mayor and City Council. The Chief of Police is responsible for the effective management of the Police Department, Animal Control Services, Code Enforcement Services, and Fire Marshall's Office. The Chief of Police oversees all sub-departments within the police department to ensure that all City and Departmental Policies and Procedures are followed. The Chief of Police reviews and approves all department policies and procedures and assists in the creation of each department's yearly budget. All expenditures from each department must be approved by the Chief of Police.

The Chief of Police is responsible for planning, organizing, staffing, directing and controlling the police services for the City of Teague. The Chief of Police directs departmental managerial and operational staff towards achieving established goals and objectives. Work is performed with considerable discretion and latitude in interpreting and applying policies, rules and regulations.

### Qualifications

1. Must be a T.C.O.L.E. licensed Texas Peace Officer with an Advanced Peace Officer Certification, Master Peace Officer Certification preferred, and;
2. Possess a Bachelor's Degree from an accredited institution and three (3) years full time law enforcement experience with a municipal law enforcement agency, or possess an Associate Degree or sixty (60) credit hours from an accredited college or university institution and Five (5) years full time law enforcement experience with a municipal law enforcement agency, or Seven (7) years full time law enforcement experience with a municipal law enforcement agency, without any college credits, and;
3. Possess a valid Texas Operators License, and;
4. Possess the abilities to perform the essential functions of a Teague Police Officer as outlined in the Teague Police Officer Job Description,
5. Must have at least two years of experience in a senior level law enforcement capacity, E.g., rank of Lieutenant or higher within a law enforcement department, and;
6. Any other qualifications that the Board of Alderman may require.

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION

### CHIEF OF POLICE CLASSIFICATION -

#### CONTINUED

#### Essential Job Functions

1. Performs and / or oversees departmental planning; develops the broad outline of the work to be done; establishes methods for accomplishing departmental objectives; ensures that departmental goals and objectives are consistent and compatible with goals and objectives set by the City of Teague,
2. Organizes the department to meet established goals and objectives; establishes formal lines of authority; establishes and maintains work groups to meet defined objectives,
3. Oversees the function of departmental staffing; identifies and documents departmental staffing needs; develops request and or proposals for additional staff,
4. Maintains continuous liaison with other department heads, city staff, and various outside agencies,
5. Oversees and administrates the department's budget; establishes controls and manages expenditures,
6. Interacts with the community on behalf of the department and the City; prepares and delivers speeches, lectures and presentations; represents the department and the City before various city and county boards, commissions and committees; responds to public inquiries and resolves complaints, and
7. Effectively supervises and recommends the hiring, discharge, evaluation assignment, discipline and adjustment of grievances of subordinate employees.

(NOTE: The duties listed above are intended as illustrations of the various types of work performed by the Chief of Police and are not limited to these duties. Other duties may be assigned as deemed necessary by the Mayor and City Council)

# TEAGUE POLICE DEPARTMENT JOB CLASSIFICATION

## JOB DESCRIPTION

### CHIEF OF POLICE CLASSIFICATION -

#### CONTINUED

#### Knowledge, Abilities and Skills

1. Principles, practices, and techniques of modern law enforcement,
2. Community geography and demographics,
3. Principles and practices of organization, management, budget development and personnel administration,
4. Federal, state, and local laws and ordinances that affect or are enforced by the police department,
5. Plan, evaluate, assign and coordinate activities performed by the police department,
6. Motivate, manage and supervise employees with varying levels of education and work experience,
7. Establish and maintain effective working relationships with City Administration, other city departments, public agencies, the news media and the general public,
8. Speak effectively and comfortably to large groups of people,
9. React calmly and quickly in emergency situations, and
10. Analyze complex managerial and administrative problems, formulate solutions and take independent unilateral action.

# Agenda Item

## 10. NEW BUSINESS

- k. Discussion and possible action on allowing Teague Police Officers the ability to work off-duty private contract work.

# Agenda Item

## 11. PRESENTATION AND DISCUSSION OF DEPARTMENT HEAD REPORTS:

- ADMINISTRATOR
- COURTS
- PUBLIC WORKS
- POLICE DEPARTMENT (Will forward once received)
- LIBRARY
- EDC (Will forward once received)



## CITY ADMINISTRATOR'S REPORT TO THE BOARD OF ALDERMEN

May 18, 2020

### **Update/Information from the Administrator's Desk:**

- The April Sales Tax deposit only reflected a 3.66% decrease from this time last year. This is better than what was anticipated.
- Fiscal Year 2020-2021 Budget planning is underway. Please refer to the amended Budget Calendar that was emailed to you in April with upcoming dates and deadlines.
- Due to the current Covid-19 (Coronavirus) Pandemic and Declaration of Local Disaster my team and I have been focused on putting measures into place to help lessen the impact within our City. I cannot express enough gratitude and appreciation for our staff, elected officials and community for all the support during this time.
- For **ALL** Elected Officials there are 2 National Incident Management System (NIMS) training requirement courses that must be completed. The following need to be completed:
  - IS-700 Aldermen Nickleberry
  - IS-800 Aldermen Nickleberry

### **Permits**

- 4 Open Building Permits
- 0 Pending Building Permits
- 0 Open Electrical Permit
- 0 Pending Mechanical Permit
- 0 Pending Manufactured Home Permits
- 0 Offsite Accessory Permits
- 3 Open Demolition Permit
- 2 Business Permit
- 1 Vendor Permit

### **Current Employment Opportunities:**

- Water & Sewer Operator
- Police Patrol Officer
- Contract Animal Control

### **Upcoming Important Dates:**

- City Hall will be closed May 25<sup>th</sup> for Memorial Day
- Please follow the City's Facebook page and website for information on future events.



City of Teague  
Municipal Court Council Report  
From 4/1/2020 to 4/30/2020

5/13/2020 2:26 PM

**Violations by Type**

Traffic	Penal	City Ordinance	Parking	Other	Total
2	0	5	0	4	11

**Financial**

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$1,018.80	\$713.34	\$1,207.50	\$53.62	\$51.54	\$3,044.80

**Warrants**

Issued	Served	Closed	Total
0	0	0	0

**FTAs/VPTAs**

FTAs	VPTAs	Total
0	0	0

**Dispositions**

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
12	0	0	0	0	12

**Trials & Hearings**

Jury	Bench	Appeal	Total
0	0	0	0

**Omni/Scofflaw/Collection**

Omni	Scofflaw	Collections	Total
0	0	0	0

**REPORT TO THE  
BOARD OF ALDERMEN  
*City of Teague, Texas***

*Jacob Cowling*  
Department Head Approval

**DATE:** 5/12/20  
**FROM:** Jacob Cowling, Public Works Director  
**SUBJECT:** Monthly Council Report  
**TO:** Mayor, City Council Members

**Background: Reports for the Water, Wastewater, Streets, and Park Departments**

**Water:** The wells pumped a combined total of 9,762,000 gallons for the month of April with a daily average of 315,000 gallons. I am currently working on completing the Consumer Confidence Report (CCR) and hope to have it out for viewing by the end of May. I have also scheduled our water storage tanks for the annual inspections at which time will also have Inservice cleaning on one of the ground storage tanks and the clearwell. I'm in the process of getting our wells on the schedule for the annual inspections and flow testing. Multiple water taps and some water leaks were repaired but due to the COVID-19 schedule we are behind on leaks.

**Wastewater:** Most of the wastewater samples were satisfactory for the Month of April however we did have a high E.coli count at the North WWTP and a high BOD count at our West WWTP. I believe this was caused by the amount of rain we received in April but we are adding more bio enzymes to try and bring these number down. Multiple sewer taps were completed in April. We also responded to sewer backups.

**Streets:** Due to the COVID-19 schedule in April and the Street department having to assist the water and sewer department not a whole lot of road/drainage repair was completed. Now that we are back to our normal schedules I will be implementing zones I created of the City to assist with the repair and maintenance of our roads and drainage. Each zone will take some time to complete and we will still be checking the whole City incase there is any major repairs that need to fix right away.

**Parks:** Due to COVID-19 the Parks were closed in April. The park tech did go around and still pull trash and check the facilities but He mainly assisted with other departments due to the COVID-19 schedule.

**Information:** Douglas Allen resigned from the City of Teague in April.

A decorative border of roses and leaves surrounds the entire page. The roses are arranged in a repeating pattern along the top, bottom, and sides.

# Teague Public Library

## April 2020 Report

<b>Total Patrons</b>	<b>0</b>	<b>Average 0/day</b>
<b>Total Computer Patrons</b>	<b>0</b>	<b>Average 0/day</b>
<b>Total Computer Hours</b>	<b>0</b>	<b>Average 0/day</b>
<b>Total Books Checked Out/Renewals</b>	<b>253</b>	<b>Average 12/day</b>

The Library was closed for the month of April due to the coronavirus. Librarians checked out books for personal use and continuously renewed books for patrons. There was no Spring Break Program and there will be no Summer Reading Program. Librarians did report to work; Diane was on Team A and Helen and Beverly were on Team B—these teams worked alternate days.

Diane did not proctor any tests, circulated no interlibrary loans and she purchased no books; she plans to resume these activities in May. Beverly boxed the Central Texas Library System (CTLS) books and will ship them in May. Patrons donated 191 books; no publications and no CTLS books were checked out; 111 books were entered into the system. There were 0 volunteer hours.

Librarians CLEANED and CLEANED and continue to clean books, furniture, computers, floors, bathrooms, all surfaces, etc.!! We continued to "read" shelves.

*"Thank you" to the Mayor and the City Council for your continued support of the Library.*

*Submitted by: Diane Willis, Library Director, & B. Johnson*

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## Circulation Statistics - May 13, 2020 at 2:52:04 PM CDT

- 4/1/2020 through 4/30/2020
- By Circulation Type
- Including In-Library
- Including Renewals
- By Checked OUT

	4/2020	Totals
Normal	36	36
Self-Check	0	0
Renewal (staff)	217	217
Renewal (member)	0	0
In-Library	0	0
	253	253