



501 East Craven • P.O. Drawer 154549 • Waco, Texas 76715-4549 • Telephone (254) 799-2458

**CITY OF LACY LAKEVIEW
CITY COUNCIL MEETING
501 E. CRAVEN AVE., LACY LAKEVIEW, TX. 76705
TUESDAY, MARCH 12, 2024
6:00 P.M.**

NOTICE IS HEREBY GIVEN THAT LACY LAKEVIEW CITY COUNCIL WILL CONVENE AT 6:00 P.M. ON MARCH 12, 2024, TO CONSIDER AND ACT ON THE ITEMS ON THE FOLLOWING AGENDA.

Convene to Work Session

1. Call to Order.
2. Roll Call.
3. Pledge of Allegiance to the United States of America.
4. Presentation of possible project(s) for the American Rescue Plan Act funding.
5. **Staff Reports: Q & A**
Updates and responses to council member questions may be provided, if requested regarding the submitted reports, regarding city services, administrative/personnel matters, real estate/development, infrastructure, events, regulations, community, and intergovernmental relations issues.

Recess Work Session to Convene Regular Session

Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sec. 551.071, Sec. 551.072, 551.073, 551.074, 551.076, 551.087, and Section 418.183(f) of the Texas Government Code (Texas Disaster Act). The Lacy Lakeview City Council reserves the right to go into Executive Session under any of these exceptions, at any time during the meeting that a need arises for the City Council to seek advice from the City Attorney as to the posted subject matter of this City Council meeting.

6. **Mayor's Report.**
Briefings or updates may be provided regarding City Council and/or community events.

7. **Council Member's Input.**
Briefings or updates may be provided regarding City Council and/or community events.
8. **Public Comment**
This time is for individuals to address the City Council on issues and items of concern on or not on the agenda. There will be no City Council action at this time. Limit of 3 minutes per person. The City Council reserves the right to delay, when appropriate and upon the agreement of the individual, on a specific agenda item so they may speak at that time.
9. Approval of the Minutes from the City Council Sessions held on February 13, 2024, and February 27, 2024.
10. Discussion and consideration of action to approve Ordinance 2024-04; **AN ORDINANCE OF THE CITY OF LACY LAKEVIEW, TEXAS AMENDING THE 2023-2024 FISCAL YEAR BUDGET APPROVED IN ORDINANCE NO 2023-07; AUTHORIZING EXPENDITURES AS AMEDNDED AND REFLECTED IN THE PROPOSED AMENDMENT ATTACHED AND INCORPORATED AS EXHIBIT "A"; AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.**
11. Discussion and consideration of action to approve an ARPA Financial Management Policies and Procedures plan.
12. Discussion and consideration of action to approve an ARPA Financial Standards of Conduct and Conflict of Interest policy.
13. Discussion and consideration of action to approve an ARPA Financial Document Management and Records Retention Policy.
14. Discussion and consideration of action to approve the ARPA budget.
15. Discussion and consideration of action to cancel the second regularly scheduled Council meeting for March 2024.
16. Adjournment.

Certification

I certify that the above notice of this meeting was posted on the Bulletin Board at the Lacy Lakeview Municipal Building located at 501 E. Craven, Lacy Lakeview, Texas, and on the City of Lacy Lakeview's official website: www.lacylakeview.org on **March 8, 2024 at 3:00 p.m.**

Notice

Persons with disabilities who plan to attend this meeting and who need auxiliary aids or services should contact Laurie Kaczmarek, City Secretary, at (254) 799-2458 at least twenty-four (24) hours before this meeting so that appropriate arrangements can be made.

ATTEST:

Laurie Kaczmarek
City Secretary

I certify that the attached Notice and Agenda of items to be considered by the City Council was removed from the bulletin at City Hall on the _____ day of _____, 2022.



STAFF REPORTS

City Manager, Calvin Hodde

City Secretary, Laurie Kaczmarek

Chief of Fire, Adrian Huff

Court Administrator, Christine McMains

Finance Director, Amber Fuller

Director of Public Works, Andy Moore

Chief of Police, Jeron Barnett

Building Inspector, Tomas Cardoza

City Manager's Report to Council:

Grant Works:

1. Mesquite Tree Road Water Line Improvements: This job has been completed. Budgeted amount \$300,000.00. Total cost of completion \$249,073.75. Difference of \$50,926.25
 2. Myers Lane Water Plant Generator: Walker Partners are working on the engineering and plans, GrantWorks has approved Walker Partners to manage the procurement of the subcontractors for the electrical design. This project should go out for bid after the first of the year.
 3. Sewer Line Smoke Testing for the South End of the City: Smoke testing has been completed. We have met with Walker Partners on the results and are now deciding how to move forward with the information.
 4. Two Emergency Police Vehicles: We have now received both Chevrolet trucks. Budget amount \$300,000.00 Total cost of the 2 trucks \$113,195.90. Difference of \$186,804.10
 5. 18 New Tazers for the PD have been purchased at a cost of \$54,698.00
 6. Fencing is going in at the Live Oak Park Ballfields. Budgeted amount \$250,000.00 The bids came in at \$190,360.00. The fencing project in in the final stages of completion.
 7. Trailer mounted pump for sewer lift stations. Budgeted amount \$50,000.00
 8. Purchase of add on equipment for new city vehicles thru Enterprise Fleet Management.
 9. Addition to the Fire Department Building. Budgeted amount \$150,000.00
- Smith Street PS & GST
 - Generator and Electrical Gear was commissioned this week by contractor and electrical sub-contractor.
 - After meeting on site with the contractor and engineers we decided that the city water crew would expose the pipe and we have contacted a company to install a cut in valve on 3/8/24.
 - Pump Station start-up tentatively scheduled for the week of 3/25 with substantial completion walkthrough to follow
 - Meyers Lane Water Plant Generator
 - Our electrical sub-consultant (Joe Kotrla) has finished the drawings and is working on the specifications.
 - We will send you a final review set of the drawings no later than 2/23 and will start working on a bidding schedule/preparation for bidding.
 - Conway Lift Station Rehabilitation
 - As previously discussed, due to the existing force main being AC pipe material, we are moving forward with designing a new 6" force main along Donald/Walnut.
 - Additional survey has been obtained to accommodate the force main design and we are currently working on laying out the proposed force main alignment. Once we have this drawn up, we will want to sit down with you and Andy and talk through in more detail.
 - Lift station site at ~90% design, we are still working to get the electrical design from our electrical sub-consultant.

- Meyers Lane WW
 - Contractor has started the boring and is about 100' under I-H 35.

Water Meter Replacement:

1. We have received the 1.7 million for the water meters on 10/5/23 from Government Capital. The water meters have been delivered. The contractor for Core and Main has begun installing the water meters. We are estimating a 3 - 4 month installation period depending on weather.

Economic Development:

1. We met with a group interested in developing a 23.34 acre tract on I-H 35. We have provided them with water and sewer maps of the property.
2. Staff has been meeting with a Developer for potential projects on the property located on the I-H 35 access road and Meyers Lane property. This property was sold on 8/4/23.
3. Staff has met with developers for an apartment project to go on Pecan Street. Developers are working with an engineering firm.
4. Staff has met with developers about a project on Ave F and US 77. Possible PUD housing project.
5. Working with the owners of the Old K-Mart Building on requesting a Zoning Change to Industrial but leaving the front as retail.

Preparation for Town Hall Meeting:

1. We will be preparing for 2 Town Hall Meetings. One in March and one in April to discuss the upcoming bond election set for May 7th. 2024.

Preparation for Bond Election:

1. The staff will be working on information for the upcoming bond election.
2. We will be meeting with the Bond group on March 14th. to discuss the bond.

Activity Report for Municipal Court - Lacy Lakeview

February 1, 2024 to February 29, 2024

Total Cases Pending at the end of the previous month 2163

Totaling: \$954,055.25

	<u>Traffic</u>		<u>Non-Traffic</u>		<u>REPORTED</u> <u>TOTALS</u>
	<u>Misdemeanors</u>		<u>Misdemeanors</u>		
	Non - <u>Parking</u>	<u>Parking</u>	State <u>Law</u>	City <u>Ordinance</u>	
NEW CASES FILED	22	0	0	1	23
DISPOSITIONS:					
Dispositions Prior to Trial:					
<i>Bond Forfeitures</i>	0	0	0	0	0
<i>Fined</i>	29	0	6	0	35
<i>Cases Dismissed</i>	0	0	0	0	0
Total Dispositions Prior to Trial	29	0	6	0	35
Dispositions at Trial:					
<i>Trial or Hearing before Judge</i>					
Guilty	0	0	0	0	0
Not Guilty	0	0	0	0	0
<i>Trial by Jury</i>					
Guilty	0	0	0	0	0
Not Guilty	0	0	0	0	0
<i>Dismissed by Prosecution</i>	0	0	0	0	0
Total Dispositions at Trial	0	0	0	0	0
Cases Dismissed After:					
<i>Driver Safety Course</i>	0	--	--	--	0
<i>Deferred Disposition</i>	1	0	0	0	1
<i>Proof of Financial Responsibility</i>	0	--	--	--	0
<i>Compliance Dismissal</i>	1	--	--	--	1
Total Cases Dismissed After	2	0	0	0	2
TOTAL DISPOSITIONS	31	0	6	0	37
SATISFIED BY COMMUNITY SERVICE/ RULED INDIGENT					2/0
SATISFIED BY JAIL CREDIT					10
JUVENILE ACTIVITY:					
Transportation Code Cases Filed					0
Non-Driving Alcoholic Beverage Code Cases Filed					2
DUI of Alcohol Cases Filed					0
Tobacco Cases Filed					0
Drug Paraphernalia Cases Filed					0
Education Code Cases Filed					0
Violation of Local Daytime Curfew Ordinance Cases Filed					0
All Other Non-Traffic Fine-Only Cases Filed					0
Waiver of Jurisdiction of Non-Traffic Cases					0
Referred to Juvenile Court for Delinquent Conduct					0
Held in Contempt, Fined, or Denied Driving Privileges					0
Warnings Administered					0
Statements Certified					0
OTHER ACTIVITY:					
Arrest Warrants Issued:			Warrants Cleared:		
Class C Misdemeanors	12		By Arrest	01	
Capias Pro Fine	01		By Payment ..	23	
<i>Total Arrest Warrants Issued this month</i>	13				
Total Active Warrants	2,028		Totaling \$917,401.77		
MVBA Activity:					
Closed by Jail Time Credit	10				
Paid in Full	22				
New Cases Transmitted	23		Totaling \$10,210.20		
TOTAL REVENUE:	Kept by City - \$8,374.59	Remitted to State - \$2,732.01	Remitted to MVBA - \$2,003.00	Total - \$13,109.60	

PORTFOLIO DETAIL TRANSACTION REPORT
LACY LAKEVIEW, TEXAS INVESTMENT FUNDS
Month End: February 2024

CASH BALANCE 2/29/2024

GENERAL LEDGER BALANCE	\$ 2,259,408.67
AMERICAN BANK STATEMENT BALANCE	\$ 2,313,410.69

TEXPOOL ACCOUNT

General Fund TexPool - Beginnin Balance	\$ 4,773.22
Interest	\$ 20.26
General Fund TexPool - Current Balance	\$ 4,793.48

Water/Sewer Fund TexPool - Beginnin Balance	\$ 1,259,741.10
Interest	\$ 5,329.84
Water/Sewer Fund TexPool - Current Balance	\$ 1,265,070.94

Total Balance	\$ 1,269,864.42
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The property tax report for February was unavailable when this report
was generated



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
Department: 01 - ADMINISTRATIVE & TAX							
Program: 01 - Taxes							
01-01-01-3010	Property (Ad Valorem)	1,955,000.00	1,955,000.00	351,951.60	1,750,832.51	-204,167.49	10.44 %
01-01-01-3015	Penalty & Interest	18,000.00	18,000.00	9,093.09	10,351.67	-7,648.33	42.49 %
01-01-01-3020	Sales Tax	2,000,000.00	2,000,000.00	182,099.54	777,020.33	-1,222,979.67	61.15 %
01-01-01-3025	Mix Beverage Tax	15,000.00	15,000.00	3,243.68	10,116.67	-4,883.33	32.56 %
01-01-01-3030	Franchise Tax	350,000.00	350,000.00	14,475.21	238,181.39	-111,818.61	31.95 %
	Program: 01 - Taxes Total:	4,338,000.00	4,338,000.00	560,863.12	2,786,502.57	-1,551,497.43	35.77%
Program: 02 - Permits & Licenses							
01-01-02-3130	Electrical Permit	15,000.00	15,000.00	2,617.00	5,493.60	-9,506.40	63.38 %
01-01-02-3135	Plumbing Permit	0.00	0.00	1,546.00	4,147.00	4,147.00	0.00 %
01-01-02-3140	Building Permit	60,000.00	60,000.00	4,045.00	50,589.75	-9,410.25	15.68 %
01-01-02-3145	Mechanical Permit	0.00	0.00	390.00	1,057.00	1,057.00	0.00 %
01-01-02-3150	Occupation License	30.00	30.00	0.00	0.00	-30.00	100.00 %
01-01-02-3160	Garage Sale Permits	500.00	500.00	25.00	175.00	-325.00	65.00 %
	Program: 02 - Permits & Licenses Total:	75,530.00	75,530.00	8,623.00	61,462.35	-14,067.65	18.63%
Program: 03 - Fines & Forfeitures							
01-01-03-3210	Fines	50,000.00	50,000.00	7,929.18	19,371.74	-30,628.26	61.26 %
01-01-03-3215	Police Forfeiture	0.00	0.00	0.00	56,253.10	56,253.10	0.00 %
	Program: 03 - Fines & Forfeitures Total:	50,000.00	50,000.00	7,929.18	75,624.84	25,624.84	51.25%
Program: 04 - Fees & Services							
01-01-04-3311	Court Time Payment	50.00	50.00	11.54	23.02	-26.98	53.96 %
01-01-04-3312	Court Building Security Fee	2,500.00	2,500.00	254.12	750.00	-1,750.00	70.00 %
01-01-04-3314	Court Technology Fee	500.00	500.00	37.63	99.12	-400.88	80.18 %
01-01-04-3315	Child Safety (County)	8,000.00	8,000.00	0.00	8,616.88	616.88	107.71 %
01-01-04-3316	Child Seat Belt & Safety Code	0.00	0.00	12.50	39.04	39.04	0.00 %
01-01-04-3317	Jury Fund	0.00	0.00	2.54	7.61	7.61	0.00 %
01-01-04-3318	Truancy Prevention	0.00	0.00	126.94	379.61	379.61	0.00 %
01-01-04-3319	Court Cost Revenue	2,300.00	2,300.00	0.00	321.75	-1,978.25	86.01 %
01-01-04-3320	Police Reports	200.00	200.00	12.00	701.69	501.69	350.85 %
01-01-04-3321	Police State Allocation	1,200.00	1,200.00	1,428.55	1,428.55	228.55	119.05 %
01-01-04-3325	Dispatch TSTC	12,000.00	12,000.00	1,000.00	5,000.00	-7,000.00	58.33 %
01-01-04-3330	McLennan Co Fire Services	7,500.00	7,500.00	0.00	0.00	-7,500.00	100.00 %
01-01-04-3340	Sanitation Revenue	25,000.00	25,000.00	2,573.02	10,119.97	-14,880.03	59.52 %
01-01-04-3350	Brush Pick-up	80,000.00	80,000.00	0.00	0.00	-80,000.00	100.00 %
01-01-04-3360	Inspection Technology Fee	0.00	0.00	520.00	2,070.00	2,070.00	0.00 %
	Program: 04 - Fees & Services Total:	139,250.00	139,250.00	5,978.84	29,557.24	-109,692.76	78.77%
Program: 05 - Lease & Rents							
01-01-05-3410	Landfill Lease	81,352.44	81,352.44	0.00	28,186.00	-53,166.44	65.35 %
01-01-05-3420	Civic Center	8,000.00	8,000.00	1,550.00	4,800.00	-3,200.00	40.00 %
	Program: 05 - Lease & Rents Total:	89,352.44	89,352.44	1,550.00	32,986.00	-56,366.44	63.08%
Program: 07 - Investment Income							
01-01-07-3550	Interest Earnings	4,000.00	4,000.00	566.34	2,471.97	-1,528.03	38.20 %
01-01-07-3560	TexPool Interest Earnings	120.00	120.00	20.26	105.68	-14.32	11.93 %
	Program: 07 - Investment Income Total:	4,120.00	4,120.00	586.60	2,577.65	-1,542.35	37.44%
Program: 08 - Other Income							
01-01-08-3640	Abatement Revenue	0.00	0.00	8,379.90	8,379.90	8,379.90	0.00 %
01-01-08-3650	Other Income	75,000.00	75,000.00	-2,614.21	21,822.14	-53,177.86	70.90 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
01-01-08-3651	Credit Card Fees	0.00	0.00	169.22	366.43	366.43	0.00 %
01-01-08-3655	Management Fee	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00 %
	Program: 08 - Other Income Total:	175,000.00	175,000.00	5,934.91	130,568.47	-44,431.53	25.39%
	Department: 01 - ADMINISTRATIVE & TAX Total:	4,871,252.44	4,871,252.44	591,465.65	3,119,279.12	-1,751,973.32	35.97%
	Revenue Total:	4,871,252.44	4,871,252.44	591,465.65	3,119,279.12	-1,751,973.32	35.97%

Budget Report

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

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Expense							
Department: 01 - ADMINISTRATIVE & TAX							
Program: 00 - Program							
01-01-00-4010	Salaries	208,200.00	208,200.00	12,094.60	80,006.96	128,193.04	61.57 %
01-01-00-4040	Social Security	15,925.00	15,925.00	1,533.04	7,196.23	8,728.77	54.81 %
01-01-00-4050	Unemployment Tax	300.00	300.00	0.00	0.00	300.00	100.00 %
01-01-00-4060	Group Hosp/Life Insurance	19,000.00	19,000.00	1,360.93	7,342.22	11,657.78	61.36 %
01-01-00-4070	Worker's Comp Ins.	700.00	700.00	0.00	700.00	0.00	0.00 %
01-01-00-4080	Retirement	31,420.00	31,420.00	2,817.95	12,592.21	18,827.79	59.92 %
01-01-00-4090	Certification Pay Admin	720.00	720.00	0.00	0.00	720.00	100.00 %
01-01-00-4110	Office Supplies	6,500.00	6,500.00	1,780.16	4,910.34	1,589.66	24.46 %
01-01-00-4120	Operating Supplies	0.00	0.00	898.32	2,074.27	-2,074.27	0.00 %
01-01-00-4170	Clothing	1,800.00	1,800.00	0.00	149.40	1,650.60	91.70 %
01-01-00-4205	Building Maintenance	2,500.00	2,500.00	0.00	772.70	1,727.30	69.09 %
01-01-00-4230	Motor Vehicles Repairs	0.00	0.00	5,703.99	5,805.61	-5,805.61	0.00 %
01-01-00-4310	Professional Services	40,000.00	40,000.00	2,855.43	60,910.15	-20,910.15	-52.28 %
01-01-00-4315	McLennan Appraisal District	15,000.00	15,000.00	4,537.21	9,074.42	5,925.58	39.50 %
01-01-00-4320	Attorney Fees	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
01-01-00-4330	WMPO Fee	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-01-00-4340	Audit	12,500.00	12,500.00	5,625.00	5,625.00	6,875.00	55.00 %
01-01-00-4360	Health District Contribution	23,409.80	23,409.80	5,852.45	11,704.90	11,704.90	50.00 %
01-01-00-4385	Hotcog Contribution	1,118.00	1,118.00	0.00	0.00	1,118.00	100.00 %
01-01-00-4390	Advertising	5,000.00	5,000.00	1,541.97	1,974.91	3,025.09	60.50 %
01-01-00-4391	Dues & Subscriptions	2,000.00	2,000.00	1,315.60	1,590.60	409.40	20.47 %
01-01-00-4392	Education	4,000.00	4,000.00	530.91	13,118.49	-9,118.49	-227.96 %
01-01-00-4510	Bond Retirement	165,500.00	165,500.00	0.00	0.00	165,500.00	100.00 %
01-01-00-4520	Interest Expense Bond	76,183.30	76,183.30	45,989.15	45,989.15	30,194.15	39.63 %
01-01-00-6010	Contingencies	35,262.10	35,262.10	392.30	43,026.18	-7,764.08	-22.02 %
Program: 00 - Program Total:		687,038.20	687,038.20	94,829.01	314,563.74	372,474.46	54.21%
Department: 01 - ADMINISTRATIVE & TAX Total:		687,038.20	687,038.20	94,829.01	314,563.74	372,474.46	54.21%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 02 - FINANCE							
Program: 00 - Program							
01-02-00-4010	Salaries	179,650.00	179,650.00	14,023.50	66,996.32	112,653.68	62.71 %
01-02-00-4011	Overtime	0.00	0.00	13.86	24.73	-24.73	0.00 %
01-02-00-4040	Social Security	13,750.00	13,750.00	1,030.94	4,904.54	8,845.46	64.33 %
01-02-00-4050	Unemployment Tax	400.00	400.00	0.00	18.00	382.00	95.50 %
01-02-00-4060	Group Hosp/Life Insurance	19,000.00	19,000.00	0.00	240.64	18,759.36	98.73 %
01-02-00-4080	Retirement	27,110.00	27,110.00	1,975.82	9,180.41	17,929.59	66.14 %
01-02-00-4090	Certification Pay Finance	1,200.00	1,200.00	65.58	223.51	976.49	81.37 %
01-02-00-4110	Office Supplies	1,000.00	1,000.00	92.00	428.70	571.30	57.13 %
01-02-00-4170	Clothing	200.00	200.00	0.00	0.00	200.00	100.00 %
01-02-00-4310	Professional Services	0.00	0.00	189.60	1,855.20	-1,855.20	0.00 %
01-02-00-4391	Dues & Subscriptions	400.00	400.00	25.00	569.00	-169.00	-42.25 %
01-02-00-4392	Education	4,000.00	4,000.00	527.63	2,157.56	1,842.44	46.06 %
	Program: 00 - Program Total:	246,710.00	246,710.00	17,943.93	86,598.61	160,111.39	64.90%
	Department: 02 - FINANCE Total:	246,710.00	246,710.00	17,943.93	86,598.61	160,111.39	64.90%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 04 - POLICE							
Program: 00 - Program							
01-04-00-4010	Police Salaries	1,008,220.00	1,008,220.00	72,385.69	373,555.88	634,664.12	62.95 %
01-04-00-4011	Police Overtime	18,000.00	18,000.00	1,071.79	9,946.75	8,053.25	44.74 %
01-04-00-4012	Dispatch Salaries	396,000.00	396,000.00	25,599.82	121,490.61	274,509.39	69.32 %
01-04-00-4013	Dispatch Overtime	6,250.00	6,250.00	2,841.54	20,940.54	-14,690.54	-235.05 %
01-04-00-4014	Support Staff Salaries	159,400.00	159,400.00	9,921.67	57,431.06	101,968.94	63.97 %
01-04-00-4015	Support Staff Overtime	3,750.00	3,750.00	0.00	3,367.20	382.80	10.21 %
01-04-00-4040	Social Security	119,615.00	119,615.00	8,307.79	43,654.36	75,960.64	63.50 %
01-04-00-4050	Unemployment Tax	3,880.00	3,880.00	0.00	6.76	3,873.24	99.83 %
01-04-00-4060	Group Hosp/Life Insurance	171,700.00	171,700.00	23,450.98	72,447.27	99,252.73	57.81 %
01-04-00-4070	Worker'S Comp Ins.	32,000.00	32,000.00	0.00	31,041.18	958.82	3.00 %
01-04-00-4080	Retirement	235,937.00	235,937.00	15,772.49	80,511.89	155,425.11	65.88 %
01-04-00-4090	Certification Pay Police	4,500.00	4,500.00	449.85	1,650.22	2,849.78	63.33 %
01-04-00-4091	Certification Pay Dispatch	3,120.00	3,120.00	240.02	1,301.64	1,818.36	58.28 %
01-04-00-4092	PD Support Cert Pay	0.00	0.00	0.00	129.22	-129.22	0.00 %
01-04-00-4110	Office Supplies	12,500.00	12,500.00	683.86	1,599.41	10,900.59	87.20 %
01-04-00-4115	Postage	250.00	250.00	0.00	28.75	221.25	88.50 %
01-04-00-4120	Operating Supplies	25,000.00	25,000.00	1,984.18	31,096.14	-6,096.14	-24.38 %
01-04-00-4140	Fuel Expense	65,000.00	65,000.00	1,498.37	16,699.82	48,300.18	74.31 %
01-04-00-4170	Clothing	20,000.00	20,000.00	180.41	6,652.45	13,347.55	66.74 %
01-04-00-4230	Motor Vehicles Repairs	35,000.00	35,000.00	2,398.35	14,697.43	20,302.57	58.01 %
01-04-00-4305	Pre/Post Employment Medical	1,500.00	1,500.00	0.00	425.01	1,074.99	71.67 %
01-04-00-4310	Professional Services	75,000.00	75,000.00	2,511.89	62,505.18	12,494.82	16.66 %
01-04-00-4361	Animal Shelter Fees	45,814.00	45,814.00	0.00	20,951.00	24,863.00	54.27 %
01-04-00-4365	Janitorial	4,500.00	4,500.00	325.00	1,625.00	2,875.00	63.89 %
01-04-00-4370	Utilities	25,000.00	25,000.00	2,012.84	7,412.15	17,587.85	70.35 %
01-04-00-4379	Waco Radio Fee	6,660.00	6,660.00	5,550.00	7,215.00	-555.00	-8.33 %
01-04-00-4380	Telephones	25,000.00	25,000.00	1,547.97	8,163.14	16,836.86	67.35 %
01-04-00-4390	Advertising	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-04-00-4391	Dues & Subscriptions	1,500.00	1,500.00	11.58	109.07	1,390.93	92.73 %
01-04-00-4392	Education	20,000.00	20,000.00	476.27	11,916.42	8,083.58	40.42 %
01-04-00-4395	Insurance Bldg & Contents	1,400.00	1,400.00	0.00	1,400.00	0.00	0.00 %
01-04-00-4396	Insurance Liability	14,300.00	14,300.00	0.00	14,300.00	0.00	0.00 %
01-04-00-4397	Insurance Collision	4,600.00	4,600.00	0.00	4,600.00	0.00	0.00 %
01-04-00-4403	Forensic Testing	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
01-04-00-4420	Equipment	20,000.00	20,000.00	189.93	52,275.67	-32,275.67	-161.38 %
01-04-00-4425	Radio System	12,619.59	12,619.59	0.00	12,619.59	0.00	0.00 %
01-04-00-4455	Police Cameras	18,888.65	18,888.65	0.00	0.00	18,888.65	100.00 %
01-04-00-5001	2021 Police SUVs	35,000.00	35,000.00	0.00	34,709.34	290.66	0.83 %
01-04-00-5014	Reverse 911 Annual Fee	100.00	100.00	0.00	0.00	100.00	100.00 %
	Program: 00 - Program Total:	2,636,004.24	2,636,004.24	179,412.29	1,128,475.15	1,507,529.09	57.19%
	Department: 04 - POLICE Total:	2,636,004.24	2,636,004.24	179,412.29	1,128,475.15	1,507,529.09	57.19%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 05 - FIRE							
Program: 00 - Program							
01-05-00-4010	Salaries	70,300.00	70,300.00	5,356.91	25,063.07	45,236.93	64.35 %
01-05-00-4040	Social Security	5,375.00	5,375.00	414.04	1,930.05	3,444.95	64.09 %
01-05-00-4050	Unemployment Tax	145.00	145.00	0.00	19.49	125.51	86.56 %
01-05-00-4060	Group Hosp/Life Insurance	6,360.00	6,360.00	907.76	2,815.42	3,544.58	55.73 %
01-05-00-4070	Worker'S Comp Ins.	6,500.00	6,500.00	0.00	6,500.00	0.00	0.00 %
01-05-00-4080	Retirement	10,600.00	10,600.00	554.94	2,818.91	7,781.09	73.41 %
01-05-00-4090	Certification Pay Fire	1,700.00	1,700.00	55.38	166.14	1,533.86	90.23 %
01-05-00-4110	Office Supplies	1,500.00	1,500.00	0.00	1,371.06	128.94	8.60 %
01-05-00-4120	Operating Supplies	5,500.00	5,500.00	1,474.29	3,105.18	2,394.82	43.54 %
01-05-00-4140	Fuel Expense	10,000.00	10,000.00	32.48	2,505.80	7,494.20	74.94 %
01-05-00-4170	Clothing	16,000.00	16,000.00	850.23	1,900.59	14,099.41	88.12 %
01-05-00-4205	Building Maintenance	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
01-05-00-4230	Motor Vehicles Repairs	20,000.00	20,000.00	13.00	12,977.13	7,022.87	35.11 %
01-05-00-4310	Professional Services	5,000.00	5,000.00	0.00	2,593.00	2,407.00	48.14 %
01-05-00-4370	Utilities - Fire Dept	9,250.00	9,250.00	1,238.56	4,916.56	4,333.44	46.85 %
01-05-00-4380	Telephones	4,200.00	4,200.00	273.51	963.09	3,236.91	77.07 %
01-05-00-4391	Dues & Subscriptions	4,200.00	4,200.00	0.00	0.00	4,200.00	100.00 %
01-05-00-4392	Education	15,000.00	15,000.00	1,098.79	2,323.98	12,676.02	84.51 %
01-05-00-4393	Child Safety Programs (County)	3,000.00	3,000.00	0.00	637.98	2,362.02	78.73 %
01-05-00-4396	Insurance Liability	1,100.00	1,100.00	0.00	1,100.00	0.00	0.00 %
01-05-00-4397	Insurance Collision	1,791.00	1,791.00	0.00	1,791.00	0.00	0.00 %
01-05-00-4420	Equipment	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
	Program: 00 - Program Total:	208,021.00	208,021.00	12,269.89	75,498.45	132,522.55	63.71%
	Department: 05 - FIRE Total:	208,021.00	208,021.00	12,269.89	75,498.45	132,522.55	63.71%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 06 - PARKS AND RECREATION							
Program: 00 - Program							
01-06-00-4010	Salaries	84,400.00	84,400.00	6,412.21	33,113.11	51,286.89	60.77 %
01-06-00-4020	Temporary Salaries	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
01-06-00-4040	Social Security	6,450.00	6,450.00	484.29	2,501.87	3,948.13	61.21 %
01-06-00-4050	Unemployment Tax	300.00	300.00	0.00	0.00	300.00	100.00 %
01-06-00-4060	Group Hosp/Life Insurance	12,720.00	12,720.00	1,813.99	5,652.66	7,067.34	55.56 %
01-06-00-4070	Worker'S Comp Ins.	3,500.00	3,500.00	0.00	3,500.00	0.00	0.00 %
01-06-00-4080	Retirement	12,730.00	12,730.00	898.35	4,516.42	8,213.58	64.52 %
01-06-00-4120	Operating Supplies	10,000.00	10,000.00	775.91	6,975.55	3,024.45	30.24 %
01-06-00-4140	Fuel Expense	10,000.00	10,000.00	79.27	1,126.58	8,873.42	88.73 %
01-06-00-4170	Clothing	2,000.00	2,000.00	0.00	1,099.13	900.87	45.04 %
01-06-00-4220	Implements Repairs	2,500.00	2,500.00	309.46	675.37	1,824.63	72.99 %
01-06-00-4230	Motor Vehicles Repairs	3,000.00	3,000.00	64.97	1,724.95	1,275.05	42.50 %
01-06-00-4310	Professional Services	0.00	0.00	189.60	1,855.20	-1,855.20	0.00 %
01-06-00-4370	Utilities	0.00	0.00	-2,837.37	0.00	0.00	0.00 %
01-06-00-4420	Equipment	5,000.00	5,000.00	179.00	5,230.99	-230.99	-4.62 %
01-06-00-4620	Civic Center Supplies	5,000.00	5,000.00	0.00	849.32	4,150.68	83.01 %
01-06-00-4670	Civic Center Utilities	9,250.00	9,250.00	4,075.91	4,574.22	4,675.78	50.55 %
01-06-00-4675	Civic Center Building Maintenance	5,000.00	5,000.00	0.00	8,370.00	-3,370.00	-67.40 %
	Program: 00 - Program Total:	173,350.00	173,350.00	12,445.59	81,765.37	91,584.63	52.83%
	Department: 06 - PARKS AND RECREATION Total:	173,350.00	173,350.00	12,445.59	81,765.37	91,584.63	52.83%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 07 - STREETS							
Program: 00 - Program							
01-07-00-4010	Salaries	304,100.00	304,100.00	22,431.50	113,590.17	190,509.83	62.65 %
01-07-00-4011	Overtime	0.00	0.00	1,334.04	3,457.72	-3,457.72	0.00 %
01-07-00-4020	Temporary Salaries	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
01-07-00-4040	Social Security	23,300.00	23,300.00	1,779.37	8,760.68	14,539.32	62.40 %
01-07-00-4050	Unemployment Tax	1,000.00	1,000.00	0.00	10.25	989.75	98.98 %
01-07-00-4060	Group Hosp/Life Insurance	44,520.00	44,520.00	2,719.85	9,468.99	35,051.01	78.73 %
01-07-00-4070	Worker'S Comp Ins.	11,000.00	11,000.00	0.00	11,000.00	0.00	0.00 %
01-07-00-4080	Retirement	46,000.00	46,000.00	3,329.54	15,976.02	30,023.98	65.27 %
01-07-00-4120	Operating Supplies	25,000.00	25,000.00	1,522.14	14,261.80	10,738.20	42.95 %
01-07-00-4140	Fuel Expense	17,500.00	17,500.00	386.46	3,345.61	14,154.39	80.88 %
01-07-00-4170	Clothing	6,000.00	6,000.00	0.00	8,261.18	-2,261.18	-37.69 %
01-07-00-4220	Implements Repairs	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
01-07-00-4230	Motor Vehicles Repairs	20,000.00	20,000.00	1,915.47	5,138.57	14,861.43	74.31 %
01-07-00-4310	Professional Services	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
01-07-00-4370	Utilities	38,000.00	38,000.00	3,669.81	17,488.78	20,511.22	53.98 %
01-07-00-4396	Insurance Liability	2,200.00	2,200.00	0.00	2,200.00	0.00	0.00 %
01-07-00-4397	Insurance Collision	1,791.00	1,791.00	0.00	1,791.00	0.00	0.00 %
01-07-00-4420	Equipment	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
01-07-00-4425	Radio System	6,500.00	6,500.00	0.00	6,500.00	0.00	0.00 %
01-07-00-4430	Leased Vehicles	0.00	0.00	3,552.00	19,586.35	-19,586.35	0.00 %
	Program: 00 - Program Total:	620,411.00	620,411.00	42,640.18	240,837.12	379,573.88	61.18%
	Department: 07 - STREETS Total:	620,411.00	620,411.00	42,640.18	240,837.12	379,573.88	61.18%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 08 - BUILDING OFFICIAL							
Program: 00 - Program							
01-08-00-4010	Salaries	106,125.00	106,125.00	14,066.96	42,580.57	63,544.43	59.88 %
01-08-00-4040	Social Security	8,120.00	8,120.00	543.91	2,727.57	5,392.43	66.41 %
01-08-00-4050	Unemployment Tax	145.00	145.00	0.00	14.04	130.96	90.32 %
01-08-00-4060	Group Hosp/Life Insurance	12,720.00	12,720.00	1,078.00	1,078.00	11,642.00	91.53 %
01-08-00-4080	Retirement	15,025.00	15,025.00	1,003.51	4,961.18	10,063.82	66.98 %
01-08-00-4090	Certification Pay Building	960.00	960.00	73.86	369.30	590.70	61.53 %
01-08-00-4110	Office Supplies	500.00	500.00	132.73	902.66	-402.66	-80.53 %
01-08-00-4219	Inspection Technology	1,000.00	1,000.00	1,694.90	1,694.90	-694.90	-69.49 %
01-08-00-4230	Motor Vehicles Repairs	0.00	0.00	176.00	176.00	-176.00	0.00 %
01-08-00-4310	Professional Services	500.00	500.00	189.60	1,855.20	-1,355.20	-271.04 %
01-08-00-4392	Education	2,000.00	2,000.00	75.00	75.00	1,925.00	96.25 %
01-08-00-4414	Office Equipment & Software	0.00	0.00	-1,694.90	0.00	0.00	0.00 %
	Program: 00 - Program Total:	147,095.00	147,095.00	17,339.57	56,434.42	90,660.58	61.63%
	Department: 08 - BUILDING OFFICIAL Total:	147,095.00	147,095.00	17,339.57	56,434.42	90,660.58	61.63%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 09 - COURT							
Program: 00 - Program							
01-09-00-4010	Salaries	76,544.00	76,544.00	5,928.00	31,169.16	45,374.84	59.28 %
01-09-00-4040	Social Security	5,860.00	5,860.00	561.28	2,943.56	2,916.44	49.77 %
01-09-00-4050	Unemployment Tax	435.00	435.00	0.00	3.22	431.78	99.26 %
01-09-00-4060	Group Hosp/Life Insurance	12,240.00	12,240.00	2,548.31	8,026.08	4,213.92	34.43 %
01-09-00-4070	Worker'S Comp Ins.	450.00	450.00	0.00	450.00	0.00	0.00 %
01-09-00-4080	Retirement	11,550.00	11,550.00	927.72	4,488.14	7,061.86	61.14 %
01-09-00-4090	Certification Pay Court	2,160.00	2,160.00	92.32	369.28	1,790.72	82.90 %
01-09-00-4100	Judge	13,884.00	13,884.00	1,068.00	5,696.00	8,188.00	58.97 %
01-09-00-4110	Office Supplies	4,000.00	4,000.00	319.32	1,696.16	2,303.84	57.60 %
01-09-00-4119	Court Build Security Disb.	2,500.00	2,500.00	11,000.00	21,863.00	-19,363.00	-774.52 %
01-09-00-4219	Court Technology	5,000.00	5,000.00	-11,000.00	1,628.15	3,371.85	67.44 %
01-09-00-4310	Professional Services	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-09-00-4320	Attorney Fees	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
01-09-00-4392	Education	3,000.00	3,000.00	495.00	1,377.59	1,622.41	54.08 %
	Program: 00 - Program Total:	152,623.00	152,623.00	11,939.95	79,710.34	72,912.66	47.77%
	Department: 09 - COURT Total:	152,623.00	152,623.00	11,939.95	79,710.34	72,912.66	47.77%
	Expense Total:	4,871,252.44	4,871,252.44	388,820.41	2,063,883.20	2,807,369.24	57.63%
	Fund: 01 - GENERAL FUND Surplus (Deficit):	0.00	0.00	202,645.24	1,055,395.92	1,055,395.92	0.00%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 02 - WATER FUND							
Revenue							
Department: 11 - WATER & SEWER DEPARTMENT							
Program: 00 - Program							
02-11-00-3100	Water Revenue	2,181,744.00	2,181,744.00	185,858.02	879,191.82	-1,302,552.18	59.70 %
02-11-00-3110	Sewer Revenue	1,208,034.00	1,208,034.00	103,653.54	524,711.27	-683,322.73	56.56 %
02-11-00-3115	Late Fees	70,000.00	70,000.00	8,825.04	43,302.55	-26,697.45	38.14 %
02-11-00-3120	Water Taps	15,000.00	15,000.00	6,600.00	8,600.00	-6,400.00	42.67 %
02-11-00-3125	Sewer Taps	12,000.00	12,000.00	4,000.00	6,000.00	-6,000.00	50.00 %
02-11-00-3180	Service Charge	0.00	0.00	987.50	11,158.90	11,158.90	0.00 %
02-11-00-3185	NSF Charge	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
02-11-00-3550	Interest Earnings	2,500.00	2,500.00	1,448.21	7,773.30	5,273.30	310.93 %
02-11-00-3560	TexPool Interest Earnings	2,000.00	2,000.00	5,329.84	27,835.32	25,835.32	1,391.77 %
02-11-00-3650	Other Income	45,000.00	45,000.00	0.00	29,244.58	-15,755.42	35.01 %
	Program: 00 - Program Total:	3,537,278.00	3,537,278.00	316,702.15	1,537,817.74	-1,999,460.26	56.53%
	Department: 11 - WATER & SEWER DEPARTMENT Total:	3,537,278.00	3,537,278.00	316,702.15	1,537,817.74	-1,999,460.26	56.53%
	Revenue Total:	3,537,278.00	3,537,278.00	316,702.15	1,537,817.74	-1,999,460.26	56.53%

Budget Report

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

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Expense							
Department: 11 - WATER & SEWER DEPARTMENT							
Program: 00 - Program							
02-11-00-4010	Salaries	410,600.00	410,600.00	28,093.90	139,080.64	271,519.36	66.13 %
02-11-00-4011	Overtime	15,000.00	15,000.00	2,136.14	12,059.60	2,940.40	19.60 %
02-11-00-4040	Social Security	30,300.00	30,300.00	2,319.25	11,604.59	18,695.41	61.70 %
02-11-00-4050	Unemployment Tax	1,300.00	1,300.00	0.00	14.42	1,285.58	98.89 %
02-11-00-4060	Group Hosp/Life Insurance	57,240.00	57,240.00	16,392.17	37,644.48	19,595.52	34.23 %
02-11-00-4070	Worker's Comp Ins.	15,000.00	15,000.00	0.00	14,041.18	958.82	6.39 %
02-11-00-4080	Retirement	59,800.00	59,800.00	4,276.64	20,836.76	38,963.24	65.16 %
02-11-00-4090	Certification Pay Water	1,700.00	1,700.00	295.47	1,338.85	361.15	21.24 %
02-11-00-4110	Office Supplies	8,000.00	8,000.00	0.00	306.07	7,693.93	96.17 %
02-11-00-4120	Operating Supplies	160,000.00	160,000.00	11,307.63	77,707.08	82,292.92	51.43 %
02-11-00-4125	Water Billing/Postage	25,000.00	25,000.00	2,366.48	10,494.93	14,505.07	58.02 %
02-11-00-4140	Fuel Expense	17,000.00	17,000.00	785.39	7,988.63	9,011.37	53.01 %
02-11-00-4170	Clothing	7,500.00	7,500.00	0.00	8,127.15	-627.15	-8.36 %
02-11-00-4220	Implements Repairs	14,000.00	14,000.00	680.99	5,883.00	8,117.00	57.98 %
02-11-00-4230	Motor Vehicles Repairs	20,000.00	20,000.00	4,206.72	5,760.68	14,239.32	71.20 %
02-11-00-4240	Water Distribution System	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
02-11-00-4250	Lift Stations Repair	15,000.00	15,000.00	4,760.00	6,011.58	8,988.42	59.92 %
02-11-00-4310	Professional Services	20,000.00	20,000.00	1,379.60	19,181.96	818.04	4.09 %
02-11-00-4320	Attorney Fees	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
02-11-00-4340	Audit	12,500.00	12,500.00	5,817.50	5,817.50	6,682.50	53.46 %
02-11-00-4350	Incode Water	75,000.00	75,000.00	5,385.50	79,577.18	-4,577.18	-6.10 %
02-11-00-4365	Janitorial	4,500.00	4,500.00	325.00	1,625.00	2,875.00	63.89 %
02-11-00-4370	Utilities	60,000.00	60,000.00	6,970.05	27,373.69	32,626.31	54.38 %
02-11-00-4380	Telephones	25,000.00	25,000.00	2,007.58	9,419.84	15,580.16	62.32 %
02-11-00-4391	Dues & Subscriptions	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
02-11-00-4392	Education	3,000.00	3,000.00	1,051.00	2,835.00	165.00	5.50 %
02-11-00-4395	Insurance Bldg & Contents	9,100.00	9,100.00	0.00	9,100.00	0.00	0.00 %
02-11-00-4396	Insurance Liability	2,088.00	2,088.00	0.00	2,088.00	0.00	0.00 %
02-11-00-4397	Insurance Collision	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00 %
02-11-00-4399	Purchase Of H2O	1,300,000.00	1,300,000.00	102,731.16	515,310.56	784,689.44	60.36 %
02-11-00-4401	Regional Sewer Fee	430,000.00	430,000.00	48,601.44	191,425.84	238,574.16	55.48 %
02-11-00-4414	Office Equipment & Software	4,000.00	4,000.00	-3,552.00	6,559.58	-2,559.58	-63.99 %
02-11-00-4420	Equipment	20,000.00	20,000.00	0.00	3,069.96	16,930.04	84.65 %
02-11-00-4425	Radio System	6,500.00	6,500.00	0.00	6,500.00	0.00	0.00 %
02-11-00-4510	Bond Retirement	429,500.00	429,500.00	0.00	0.00	429,500.00	100.00 %
02-11-00-4520	Interest Expense Bond	142,301.60	142,301.60	78,967.62	78,967.62	63,333.98	44.51 %
02-11-00-4530	Agents Fees	800.00	800.00	0.00	500.00	300.00	37.50 %
02-11-00-5000	Water Management Fee	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00 %
02-11-00-6010	Contingencies	28,348.40	28,348.40	0.00	6,417.05	21,931.35	77.36 %
Program: 00 - Program Total:		3,537,278.00	3,537,278.00	327,305.23	1,425,868.42	2,111,409.58	59.69%
Department: 11 - WATER & SEWER DEPARTMENT Total:		3,537,278.00	3,537,278.00	327,305.23	1,425,868.42	2,111,409.58	59.69%
Expense Total:		3,537,278.00	3,537,278.00	327,305.23	1,425,868.42	2,111,409.58	59.69%
Fund: 02 - WATER FUND Surplus (Deficit):		0.00	0.00	-10,603.08	111,949.32	111,949.32	0.00%

Budget Report

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 04 - SPECIAL REVENUE						
Revenue						
Department: 13 - HOTEL OCCUPANCY TAX						
Program: 00 - Program						
04-13-00-3543	Hotel & Motel Tax	400,000.00	400,000.00	1,676.20	185,784.47	-214,215.53 53.55 %
04-13-00-3550	Interest Earnings	300.00	300.00	402.21	2,116.99	1,816.99 705.66 %
	Program: 00 - Program Total:	400,300.00	400,300.00	2,078.41	187,901.46	-212,398.54 53.06%
	Department: 13 - HOTEL OCCUPANCY TAX Total:	400,300.00	400,300.00	2,078.41	187,901.46	-212,398.54 53.06%

Budget Report

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 16 - INFASTRUCTURE						
Program: 00 - Program						
04-16-00-3544 Infastructure Fee	0.00	0.00	-40.00	0.00	0.00	0.00 %
Program: 00 - Program Total:	0.00	0.00	-40.00	0.00	0.00	0.00%
Department: 16 - INFASTRUCTURE Total:	0.00	0.00	-40.00	0.00	0.00	0.00%
Revenue Total:	400,300.00	400,300.00	2,038.41	187,901.46	-212,398.54	53.06%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
Department: 13 - HOTEL OCCUPANCY TAX							
Program: 00 - Program							
04-13-00-4390	Advertising/Waco Chamber	40,000.00	40,000.00	2,944.21	8,644.21	31,355.79	78.39 %
04-13-00-4430	Billboard Advertising	65,000.00	65,000.00	6,950.00	29,200.00	35,800.00	55.08 %
04-13-00-4490	Baylor	77,175.00	77,175.00	10,217.50	58,898.67	18,276.33	23.68 %
04-13-00-4495	TX Sports HOF	95,000.00	95,000.00	30,000.00	70,000.00	25,000.00	26.32 %
04-13-00-5011	MCC	12,500.00	12,500.00	0.00	0.00	12,500.00	100.00 %
04-13-00-6010	Contingencies	110,625.00	110,625.00	0.00	0.00	110,625.00	100.00 %
	Program: 00 - Program Total:	400,300.00	400,300.00	50,111.71	166,742.88	233,557.12	58.35%
	Department: 13 - HOTEL OCCUPANCY TAX Total:	400,300.00	400,300.00	50,111.71	166,742.88	233,557.12	58.35%
	Expense Total:	400,300.00	400,300.00	50,111.71	166,742.88	233,557.12	58.35%
	Fund: 04 - SPECIAL REVENUE Surplus (Deficit):	0.00	0.00	-48,073.30	21,158.58	21,158.58	0.00%

Budget Report

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 05 - INFASTRUCTURE FUND						
Revenue						
Department: 16 - INFASTRUCTURE						
Program: 00 - Program						
05-16-00-3544 Infastructure Fee	300,000.00	300,000.00	26,332.50	105,582.50	-194,417.50	64.81 %
Program: 00 - Program Total:	300,000.00	300,000.00	26,332.50	105,582.50	-194,417.50	64.81%
Department: 16 - INFASTRUCTURE Total:	300,000.00	300,000.00	26,332.50	105,582.50	-194,417.50	64.81%
Revenue Total:	300,000.00	300,000.00	26,332.50	105,582.50	-194,417.50	64.81%

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
Department: 16 - INFASTRUCTURE							
Program: 00 - Program							
05-16-00-5010	Street Infastructure	100,000.00	100,000.00	3,126.00	12,408.00	87,592.00	87.59 %
05-16-00-5020	Water Infastructure	100,000.00	100,000.00	3,866.10	10,979.62	89,020.38	89.02 %
05-16-00-5030	Sewer Infastructure	100,000.00	100,000.00	81.17	1,411.79	98,588.21	98.59 %
	Program: 00 - Program Total:	300,000.00	300,000.00	7,073.27	24,799.41	275,200.59	91.73%
	Department: 16 - INFASTRUCTURE Total:	300,000.00	300,000.00	7,073.27	24,799.41	275,200.59	91.73%
	Expense Total:	300,000.00	300,000.00	7,073.27	24,799.41	275,200.59	91.73%
	Fund: 05 - INFASTRUCTURE FUND Surplus (Deficit):	0.00	0.00	19,259.23	80,783.09	80,783.09	0.00%
	Report Surplus (Deficit):	0.00	0.00	163,228.09	1,269,286.91	1,269,286.91	0.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	202,645.24	1,055,395.92	1,055,395.92
02 - WATER FUND	0.00	0.00	-10,603.08	111,949.32	111,949.32
04 - SPECIAL REVENUE	0.00	0.00	-48,073.30	21,158.58	21,158.58
05 - INFRASTRUCTURE FUND	0.00	0.00	19,259.23	80,783.09	80,783.09
Report Surplus (Deficit):	0.00	0.00	163,228.09	1,269,286.91	1,269,286.91



Bank Transaction Report

Transaction Detail

Issued Date Range: 02/01/2024 - 02/29/2024

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
Bank Account: ██████████ Consolidated - American Bank of Waco							
02/01/2024	02/29/2024	67130	Reverse Refund Check YANWEN HE	Utility Billing	Cleared	Check Reversal	40.77
02/01/2024	02/29/2024	DEP0027308	CLPKT03493 BG:ALL	Cashiering	Cleared	Deposit	1,082.28
02/01/2024	02/29/2024	DEP0027308	CLPKT03493 BG:ALL	Cashiering	Cleared	Deposit	2,099.93
02/01/2024	02/29/2024	DEP0027308	CLPKT03493 BG:ALL	Cashiering	Cleared	Deposit	1,509.88
02/01/2024	02/29/2024	DEP0027308	CLPKT03493 BG:ALL	Cashiering	Cleared	Deposit	3,047.72
02/01/2024	02/29/2024	DEP0027349	COURT FINES	General Ledger	Cleared	Deposit	267.00
02/01/2024	02/29/2024	DEP0027352	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	94,709.29
02/01/2024	02/29/2024	DEP0027354	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	78,760.80
02/02/2024	02/29/2024	67532	A T & T MOBILITY	Accounts Payable	Cleared	Check	-2,137.36
02/02/2024	02/29/2024	67533	AFLAC	Accounts Payable	Cleared	Check	-1,859.38
02/02/2024	02/29/2024	67534	AT&T	Accounts Payable	Cleared	Check	-806.88
02/02/2024	02/29/2024	67535	BAYLOR SCOTT & WHITE CARE PLAN	Accounts Payable	Cleared	Check	-28,369.71
02/02/2024	02/29/2024	67536	CHARTER COMMUNICATIONS	Accounts Payable	Cleared	Check	-544.93
02/02/2024	02/29/2024	67537	GEXA ENERGY	Accounts Payable	Cleared	Check	-12,512.22
02/02/2024	02/29/2024	67538	GRANDE COMMUNICATIONS	Accounts Payable	Cleared	Check	-354.12
02/02/2024	02/29/2024	67539	KIND'S AUTOMOTIVE	Accounts Payable	Cleared	Check	-535.58
02/02/2024	02/29/2024	67540	LAMAR TEXAS LIMITED PARTNERSHIP	Accounts Payable	Cleared	Check	-1,650.00
02/02/2024	02/29/2024	67541	NAPA AUTO PARTS-BELLMEAD	Accounts Payable	Cleared	Check	-48.44
02/02/2024	02/29/2024	67542	OFFICE DEPOT	Accounts Payable	Cleared	Check	-386.86
02/02/2024	02/29/2024	67543	ORKIN PEST CONTROL	Accounts Payable	Cleared	Check	-310.69
02/02/2024	02/29/2024	67544	RICOH USA INC	Accounts Payable	Cleared	Check	-1,018.89
02/02/2024	02/29/2024	67545	SILVER FOX COLLISION CENTER CORP	Accounts Payable	Cleared	Check	-871.07
02/02/2024	02/29/2024	67546	SIRCHIE	Accounts Payable	Cleared	Check	-940.49
02/02/2024	02/29/2024	67547	TEEX	Accounts Payable	Cleared	Check	-352.00
02/02/2024	02/29/2024	67548	TEXAS DEPT OF AGRICULTURE	Accounts Payable	Cleared	Check	-75.00
02/02/2024	02/29/2024	67549	TYLER TECHNOLOGIES, INC	Accounts Payable	Cleared	Check	-500.00
02/02/2024	02/29/2024	67550	WEX BANK	Accounts Payable	Cleared	Check	-238.11
02/02/2024	02/29/2024	67551	WILLIAM FLOYD TEAT	Accounts Payable	Cleared	Check	-650.00
02/02/2024	02/29/2024	67552	YANWEN HE	Utility Billing	Outstanding	Check	-40.77
02/02/2024	02/29/2024	DEP0027311	Utility Reverse Payment Packet UBPKT08831	Utility Billing	Cleared	Deposit	-225.00
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	2,677.55
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	60.00
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	1,370.53
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	2,261.16
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	1,578.74
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	1,081.29

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
02/02/2024	02/29/2024	DEP0027320	CLPKT03494 BG:ALL	Cashiering	Cleared	Deposit	503.21
02/02/2024	02/29/2024	DEP0027350	COURT FINES	General Ledger	Cleared	Deposit	291.00
02/05/2024	02/29/2024	67553	AMERICAN BANK OF WACO	Accounts Payable	Cleared	Check	-25,992.62
02/05/2024	02/29/2024	67554	TX CHILD SUPPORT SDU	Accounts Payable	Cleared	Check	-963.42
02/05/2024	02/29/2024	67555	TX MUNICIPAL RETIREMENT	Accounts Payable	Outstanding	Check	-23,921.29
02/05/2024	02/29/2024	DEP0027341	CLPKT03495 BG:ALL	Cashiering	Cleared	Deposit	16,740.32
02/05/2024	02/29/2024	DEP0027341	CLPKT03495 BG:ALL	Cashiering	Cleared	Deposit	21.42
02/05/2024	02/29/2024	DEP0027341	CLPKT03495 BG:ALL	Cashiering	Cleared	Deposit	887.80
02/05/2024	02/29/2024	DEP0027341	CLPKT03495 BG:ALL	Cashiering	Cleared	Deposit	1,389.07
02/05/2024	02/29/2024	DEP0027360	Utility Payment Packet UBPKT08863	Utility Billing	Cleared	Deposit	225.00
02/05/2024	02/29/2024	DEP0027411	COURT FINES	General Ledger	Cleared	Deposit	702.57
02/05/2024	02/29/2024	DEP0027416	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	45,450.73
02/05/2024	02/29/2024	DEP0027418	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	20,876.39
02/06/2024	02/29/2024	67556	JUAN DELEON	Utility Billing	Cleared	Check	-179.51
02/06/2024	02/29/2024	67557	PAMLA LABORICO	Utility Billing	Cleared	Check	-100.00
02/06/2024	02/29/2024	DEP0027332	Reverse Dep. Packet UBPKT08853	Utility Billing	Outstanding	Deposit	-100.00
02/06/2024	02/29/2024	DEP0027357	Utility Reverse Payment Packet UBPKT08862	Utility Billing	Cleared	Deposit	-225.00
02/06/2024	02/29/2024	DEP0027373	CLPKT03496 BG:ALL	Cashiering	Cleared	Deposit	646.07
02/06/2024	02/29/2024	DEP0027373	CLPKT03496 BG:ALL	Cashiering	Cleared	Deposit	656.07
02/06/2024	02/29/2024	DEP0027373	CLPKT03496 BG:ALL	Cashiering	Cleared	Deposit	8,604.22
02/06/2024	02/29/2024	DEP0027373	CLPKT03496 BG:ALL	Cashiering	Cleared	Deposit	622.38
02/06/2024	02/29/2024	DEP0027412	COURT FINES	General Ledger	Cleared	Deposit	315.62
02/07/2024	02/29/2024	145	COMMUNITY LOAN CENTER OF HEART OF TEXAS	Accounts Payable	Cleared	EFT	-515.16
02/07/2024	02/29/2024	DEP0027380	Utility Reverse Payment Packet UBPKT08865	Utility Billing	Cleared	Deposit	-120.90
02/07/2024	02/29/2024	DEP0027383	Utility Reverse Payment Packet UBPKT08866	Utility Billing	Cleared	Deposit	-835.31
02/07/2024	02/29/2024	DEP0027386	Utility Reverse Payment Packet UBPKT08867	Utility Billing	Cleared	Deposit	-51.45
02/07/2024	02/29/2024	DEP0027389	Utility Reverse Payment Packet UBPKT08868	Utility Billing	Cleared	Deposit	-225.09
02/07/2024	02/29/2024	DEP0027396	CLPKT03497 BG:ALL	Cashiering	Cleared	Deposit	1,320.78
02/07/2024	02/29/2024	DEP0027396	CLPKT03497 BG:ALL	Cashiering	Cleared	Deposit	374.63
02/07/2024	02/29/2024	DEP0027396	CLPKT03497 BG:ALL	Cashiering	Cleared	Deposit	3,246.25
02/07/2024	02/29/2024	DEP0027396	CLPKT03497 BG:ALL	Cashiering	Cleared	Deposit	371.43
02/07/2024	02/29/2024	DEP0027413	COURT FINES	General Ledger	Cleared	Deposit	234.00
02/07/2024	02/29/2024	DEP0027422	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	11,919.14
02/07/2024	02/29/2024	EFT0000097	Payroll EFT	Payroll	Cleared	EFT	-83,911.96
02/08/2024	02/29/2024	DEP0027410	CLPKT03498 BG:ALL	Cashiering	Cleared	Deposit	7,081.59
02/08/2024	02/29/2024	DEP0027410	CLPKT03498 BG:ALL	Cashiering	Cleared	Deposit	1,679.74
02/08/2024	02/29/2024	DEP0027410	CLPKT03498 BG:ALL	Cashiering	Cleared	Deposit	577.13
02/08/2024	02/29/2024	DEP0027410	CLPKT03498 BG:ALL	Cashiering	Cleared	Deposit	104.65
02/08/2024	02/29/2024	DEP0027410	CLPKT03498 BG:ALL	Cashiering	Cleared	Deposit	509.93
02/08/2024	02/29/2024	DEP0027414	COURT FINES	General Ledger	Cleared	Deposit	336.80
02/08/2024	02/29/2024	DEP0027420	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	15,286.40
02/08/2024	02/29/2024	DEP0027428	Utility Payment Packet UBPKT08901	Utility Billing	Cleared	Deposit	225.00
02/09/2024		67560	ADVANTAGE PRESS INC	Accounts Payable	Outstanding	Check	-92.00

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
02/09/2024	02/29/2024	67561	AUGUST INDUSTRIES INC.	Accounts Payable	Cleared	Check	-938.00
02/09/2024	02/29/2024	67562	BRIANNA TYRONE	Accounts Payable	Cleared	Check	-200.00
02/09/2024	02/29/2024	67563	CARD SERVICE CENTER	Accounts Payable	Cleared	Check	-2,962.30
02/09/2024	02/29/2024	67564	CENTEX WASTE MANAGEMENT	Accounts Payable	Cleared	Check	-33,321.66
02/09/2024	02/29/2024	67565	CITY OF WACO	Accounts Payable	Cleared	Check	-776.00
02/09/2024	02/29/2024	67566	CITY OF WACO WATER OFFICE	Accounts Payable	Cleared	Check	-102,731.16
02/09/2024	02/29/2024	67567	FELLOWSHIP OF CHRISTIAN ATHLETES	Accounts Payable	Outstanding	Check	-250.00
02/09/2024	02/29/2024	67568	GIZMO GURU LLC	Accounts Payable	Cleared	Check	-480.00
02/09/2024	02/29/2024	67569	GOTO COMMUNICATIONS, INC.	Accounts Payable	Cleared	Check	-884.82
02/09/2024	02/29/2024	67570	JOTFORM INC.	Accounts Payable	Cleared	Check	-948.00
02/09/2024	02/29/2024	67571	LACY LAKEVIEW FIRE ASSOC.	Accounts Payable	Outstanding	Check	-713.00
02/09/2024	02/29/2024	67572	LAMAR TEXAS LIMITED PARTNERSHIP	Accounts Payable	Cleared	Check	-1,650.00
02/09/2024	02/29/2024	67573	LONE STAR MAINTENANCE & SERVICE, INC.	Accounts Payable	Cleared	Check	-203.56
02/09/2024	02/29/2024	67574	LONESTAR TRUCK GROUP	Accounts Payable	Cleared	Check	-7.00
02/09/2024	02/29/2024	67575	NAPA AUTO PARTS-BELLMead	Accounts Payable	Cleared	Check	-445.46
02/09/2024	02/29/2024	67576	OFFICE DEPOT	Accounts Payable	Cleared	Check	-80.95
02/09/2024	02/29/2024	67577	OFFICE DEPOT CREDIT PLAN	Accounts Payable	Cleared	Check	-147.52
02/09/2024	02/29/2024	67578	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	Accounts Payable	Cleared	Check	-255.15
02/09/2024	02/29/2024	67579	PLAYFLY LLC	Accounts Payable	Cleared	Check	-10,217.50
02/09/2024	02/29/2024	67580	RICOH USA INC	Accounts Payable	Cleared	Check	-11.58
02/09/2024	02/29/2024	67581	RW LONE STAR SECURITY LLC	Accounts Payable	Cleared	Check	-99.00
02/09/2024	02/29/2024	67582	SAM'S CLUB	Accounts Payable	Cleared	Check	-610.53
02/09/2024	02/29/2024	67583	STAR ADVERTISING, INC.	Accounts Payable	Outstanding	Check	-2,000.00
02/09/2024	02/29/2024	67584	TEXAS DPS/AGENCY 405	Accounts Payable	Cleared	Check	-3.00
02/09/2024	02/29/2024	67585	TEXAS SPORTS HALL OF FAME	Accounts Payable	Cleared	Check	-30,000.00
02/09/2024	02/29/2024	67586	THE HOME DEPOT BRA	Accounts Payable	Cleared	Check	-2,125.39
02/09/2024	02/29/2024	67587	THE POLICE & SHERIFFS PRESS	Accounts Payable	Cleared	Check	-193.50
02/09/2024	02/29/2024	67588	TMHRA	Accounts Payable	Outstanding	Check	-25.00
02/09/2024	02/29/2024	67589	TRANS UNION RISK AND ALTERNATIVE DATA SOLUTIONS,	Accounts Payable	Cleared	Check	-75.00
02/09/2024	02/29/2024	67590	TYLER TECHNOLOGIES, INC	Accounts Payable	Cleared	Check	-4,668.00
02/09/2024	02/29/2024	67591	VERMEER EQUIPMENT OF TEXAS, INC.	Accounts Payable	Cleared	Check	-432.58
02/09/2024	02/29/2024	67592	WACO MCLENNAN COUNTY	Accounts Payable	Cleared	Check	-5,852.45
02/09/2024	02/29/2024	67593	WACO TRIBUNE- LEE ENTERPRISES, INC.	Accounts Payable	Cleared	Check	-1,291.97
02/09/2024	02/29/2024	DEP0027425	Utility Reverse Payment Packet UBPKT08900	Utility Billing	Cleared	Deposit	-225.00
02/09/2024	02/29/2024	DEP0027431	CLPKT03499 BG:ALL	Cashiering	Cleared	Deposit	2,497.13
02/09/2024	02/29/2024	DEP0027431	CLPKT03499 BG:ALL	Cashiering	Cleared	Deposit	905.12
02/09/2024	02/29/2024	DEP0027431	CLPKT03499 BG:ALL	Cashiering	Cleared	Deposit	2,877.62
02/09/2024	02/29/2024	DEP0027431	CLPKT03499 BG:ALL	Cashiering	Cleared	Deposit	2,155.96
02/09/2024	02/29/2024	DEP0027431	CLPKT03499 BG:ALL	Cashiering	Cleared	Deposit	207.19
02/09/2024	02/29/2024	DEP0027431	CLPKT03499 BG:ALL	Cashiering	Cleared	Deposit	2,687.01
02/09/2024	02/29/2024	DEP0027433	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	19,873.47
02/09/2024	02/29/2024	DEP0027435	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	1,330.91
02/09/2024	02/29/2024	DEP0027448	Utility Payment Packet UBPKT08909	Utility Billing	Cleared	Deposit	200.00

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02/09/2024	02/29/2024	DEP0027471	Utility Payment Packet UBPKT08922	Utility Billing	Cleared	Deposit	225.00
02/12/2024	02/29/2024	146	CORE & MAIN, INC.	Accounts Payable	Cleared	EFT	-802,692.90
02/12/2024	02/29/2024	146	CORE & MAIN, INC. Reversal	Accounts Payable	Cleared	EFT Reversal	802,692.90
02/12/2024	02/29/2024	DEP0027438	Utility Reverse Payment Packet UBPKT08906	Utility Billing	Cleared	Deposit	-225.00
02/12/2024	02/29/2024	DEP0027452	COURT FINES	General Ledger	Cleared	Deposit	263.78
02/12/2024	02/29/2024	DEP0027474	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	14,172.00
02/13/2024	02/29/2024	147	CORE & MAIN, INC.	Accounts Payable	Cleared	EFT	-326,322.90
02/13/2024	02/29/2024	DEP0027445	Utility Reverse Payment Packet UBPKT08908	Utility Billing	Cleared	Deposit	-200.00
02/13/2024	02/29/2024	DEP0027451	CLPKT03500 BG:ALL	Cashiering	Cleared	Deposit	35,473.43
02/13/2024	02/29/2024	DEP0027451	CLPKT03500 BG:ALL	Cashiering	Cleared	Deposit	332.01
02/13/2024	02/29/2024	DEP0027451	CLPKT03500 BG:ALL	Cashiering	Cleared	Deposit	2,419.96
02/13/2024	02/29/2024	DEP0027451	CLPKT03500 BG:ALL	Cashiering	Cleared	Deposit	2,759.42
02/13/2024	02/29/2024	DEP0027451	CLPKT03500 BG:ALL	Cashiering	Cleared	Deposit	2,106.35
02/13/2024	02/29/2024	DEP0027451	CLPKT03500 BG:ALL	Cashiering	Cleared	Deposit	2,110.01
02/13/2024	02/29/2024	DEP0027453	COURT FINES	General Ledger	Cleared	Deposit	591.30
02/13/2024	02/29/2024	DEP0027476	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	1,549.03
02/14/2024	02/29/2024	148	CORE & MAIN, INC.	Accounts Payable	Cleared	EFT	-476,370.00
02/14/2024		67618	EF3BA LLC	Utility Billing	Outstanding	Check	-110.73
02/14/2024		67619	DAISY CAMACHO	Utility Billing	Outstanding	Check	-31.33
02/14/2024		67620	REDWOOD REAL ESTATE LLC	Utility Billing	Outstanding	Check	-130.82
02/14/2024		67621	PEGGY POOL	Utility Billing	Outstanding	Check	-1.80
02/14/2024		67622	WOODY BUTLER HOMES	Utility Billing	Outstanding	Check	-107.05
02/14/2024		67623	TU H. PHAN	Utility Billing	Outstanding	Check	-0.73
02/14/2024	02/29/2024	67624	BENTWOOD PROPERTIES	Utility Billing	Cleared	Check	-135.73
02/14/2024		67625	SEEGER VENTURES LLC	Utility Billing	Outstanding	Check	-50.00
02/14/2024	02/29/2024	DEP0027459	CLPKT03501 BG:ALL	Cashiering	Cleared	Deposit	2,380.75
02/14/2024	02/29/2024	DEP0027459	CLPKT03501 BG:ALL	Cashiering	Cleared	Deposit	3,957.24
02/14/2024	02/29/2024	DEP0027459	CLPKT03501 BG:ALL	Cashiering	Cleared	Deposit	4,040.80
02/14/2024	02/29/2024	DEP0027459	CLPKT03501 BG:ALL	Cashiering	Cleared	Deposit	427.24
02/14/2024	02/29/2024	DEP0027472	COURT FINES	General Ledger	Cleared	Deposit	490.23
02/14/2024	02/29/2024	DEP0027478	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	2,158.35
02/15/2024	02/29/2024	DEP0027462	Utility Reverse Payment Packet UBPKT08918	Utility Billing	Cleared	Deposit	-225.00
02/15/2024	02/29/2024	DEP0027465	Utility Payment Packet UBPKT08919	Utility Billing	Cleared	Deposit	225.00
02/15/2024	02/29/2024	DEP0027468	Utility Reverse Payment Packet UBPKT08920	Utility Billing	Cleared	Deposit	-225.00
02/15/2024	02/29/2024	DEP0027481	CLPKT03502 BG:ALL	Cashiering	Cleared	Deposit	705.67
02/15/2024	02/29/2024	DEP0027481	CLPKT03502 BG:ALL	Cashiering	Cleared	Deposit	358.81
02/15/2024	02/29/2024	DEP0027481	CLPKT03502 BG:ALL	Cashiering	Cleared	Deposit	2,772.36
02/15/2024	02/29/2024	DEP0027481	CLPKT03502 BG:ALL	Cashiering	Cleared	Deposit	5,271.10
02/15/2024	02/29/2024	DEP0027487	Utility Payment Packet UBPKT08928	Utility Billing	Cleared	Deposit	200.00
02/15/2024	02/29/2024	DEP0027492	COURT FINES	General Ledger	Cleared	Deposit	197.17
02/15/2024	02/29/2024	DEP0027495	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	384.01
02/16/2024	02/29/2024	67594	AIRGAS-SOUTHWEST	Accounts Payable	Cleared	Check	-432.61
02/16/2024	02/29/2024	67595	ATWOODS	Accounts Payable	Cleared	Check	-239.98

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02/16/2024	02/29/2024	67596	BLADES GROUP LLC	Accounts Payable	Cleared	Check	-3,126.00
02/16/2024		67597	CHARTER COMMUNICATIONS	Accounts Payable	Outstanding	Check	-170.03
02/16/2024	02/29/2024	67598	CITY OF WACO-FINANCE DEPT	Accounts Payable	Cleared	Check	-48,601.44
02/16/2024	02/29/2024	67599	DALE'S BARGINS	Accounts Payable	Cleared	Check	-600.00
02/16/2024	02/29/2024	67600	DATAPROSE INC.	Accounts Payable	Cleared	Check	-2,366.48
02/16/2024	02/29/2024	67601	EXTRACO TECHNOLOGY	Accounts Payable	Cleared	Check	-4,563.10
02/16/2024		67602	FIRMIN BUSINESS FORMS INC	Accounts Payable	Outstanding	Check	-106.00
02/16/2024	02/29/2024	67603	FULL SOURCE, LLC	Accounts Payable	Cleared	Check	-850.23
02/16/2024	02/29/2024	67604	GRANT WORKS, INC.	Accounts Payable	Cleared	Check	-14,384.00
02/16/2024	02/29/2024	67605	JRBT	Accounts Payable	Cleared	Check	-192.50
02/16/2024	02/29/2024	67606	LANGUAGE LINE SERVICES, INC.	Accounts Payable	Cleared	Check	-7.93
02/16/2024	02/29/2024	67607	NAPA AUTO PARTS-BELLMEAD	Accounts Payable	Cleared	Check	-13.76
02/16/2024		67608	NARTEC, INC	Accounts Payable	Outstanding	Check	-372.43
02/16/2024	02/29/2024	67609	PAUL B. HOLM & COMPANY, PLLC	Accounts Payable	Cleared	Check	-11,250.00
02/16/2024	02/29/2024	67610	READY REFRESH	Accounts Payable	Cleared	Check	-169.25
02/16/2024	02/29/2024	67611	RICHARDS SUPPLY COMPANY	Accounts Payable	Cleared	Check	-38.69
02/16/2024		67612	SILVER FOX COLLISION CENTER CORP	Accounts Payable	Outstanding	Check	-270.00
02/16/2024	02/29/2024	67613	STATE COMPTROLLER	Accounts Payable	Cleared	Check	-3,089.62
02/16/2024	02/29/2024	67614	SUPERIOR VISION SERVICES, INC.	Accounts Payable	Cleared	Check	-493.27
02/16/2024		67615	TEXAS DEPARTMENT OF STATE HEALTH SERVICES	Accounts Payable	Outstanding	Check	-414.00
02/16/2024	02/29/2024	67616	THE GREATER WACO	Accounts Payable	Cleared	Check	-1,600.00
02/16/2024	02/29/2024	67617	WELLS FARGO VENDOR FINANCIAL SERVICES, INC.	Accounts Payable	Cleared	Check	-189.93
02/16/2024	02/29/2024	DEP0027484	Utility Reverse Payment Packet UBPKT08927	Utility Billing	Cleared	Deposit	-200.00
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	4,976.88
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	6,005.07
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	3,742.24
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	892.14
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	1,011.58
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	260.00
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	6,306.18
02/16/2024	02/29/2024	DEP0027491	CLPKT03503 BG:ALL	Cashiering	Cleared	Deposit	5,203.23
02/16/2024	02/29/2024	DEP0027493	COURT FINES	General Ledger	Cleared	Deposit	1,156.38
02/16/2024	02/29/2024	DEP0027514	Utility Payment Packet UBPKT08935	Utility Billing	Cleared	Deposit	225.00
02/20/2024	02/29/2024	67626	AMERICAN BANK OF WACO	Accounts Payable	Cleared	Check	-25,282.78
02/20/2024	02/29/2024	67627	TX CHILD SUPPORT SDU	Accounts Payable	Cleared	Check	-963.42
02/20/2024		67628	TX MUNICIPAL RETIREMENT	Accounts Payable	Outstanding	Check	-23,402.85
02/20/2024	02/29/2024	DEP0027497	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	668.91
02/20/2024	02/29/2024	DEP0027500	Utility Payment Packet UBPKT08933	Utility Billing	Cleared	Deposit	198.35
02/20/2024	02/29/2024	DEP0027503	CLPKT03504 BG:ALL	Cashiering	Cleared	Deposit	2,300.34
02/20/2024	02/29/2024	DEP0027503	CLPKT03504 BG:ALL	Cashiering	Cleared	Deposit	2,651.99
02/20/2024	02/29/2024	DEP0027503	CLPKT03504 BG:ALL	Cashiering	Cleared	Deposit	1,519.97
02/20/2024	02/29/2024	DEP0027503	CLPKT03504 BG:ALL	Cashiering	Cleared	Deposit	88.27
02/20/2024	02/29/2024	DEP0027503	CLPKT03504 BG:ALL	Cashiering	Cleared	Deposit	60.00

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02/20/2024	02/29/2024	DEP0027503	CLPKT03504 BG:ALL	Cashiering	Cleared	Deposit	20,459.54
02/20/2024	02/29/2024	DEP0027530	COURT FINES	General Ledger	Cleared	Deposit	724.62
02/20/2024	02/29/2024	DEP0027534	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	3,880.61
02/20/2024	02/29/2024	DEP0027658	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	528.12
02/21/2024	02/29/2024	149	COMMUNITY LOAN CENTER OF HEART OF TEXAS	Accounts Payable	Cleared	EFT	-515.16
02/21/2024	02/29/2024	DEP0027508	CLPKT03505 BG:ALL	Cashiering	Cleared	Deposit	25,958.09
02/21/2024	02/29/2024	DEP0027508	CLPKT03505 BG:ALL	Cashiering	Cleared	Deposit	4,341.43
02/21/2024	02/29/2024	DEP0027508	CLPKT03505 BG:ALL	Cashiering	Cleared	Deposit	2,105.76
02/21/2024	02/29/2024	DEP0027508	CLPKT03505 BG:ALL	Cashiering	Cleared	Deposit	2,112.68
02/21/2024	02/29/2024	DEP0027529	Utility Payment Packet UBPKT08952	Utility Billing	Cleared	Deposit	225.00
02/21/2024	02/29/2024	DEP0027531	COURT FINES	General Ledger	Cleared	Deposit	2,520.89
02/21/2024	02/29/2024	DEP0027536	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	922.51
02/21/2024	02/29/2024	EFT0000098	Payroll EFT	Payroll	Cleared	EFT	-81,661.55
02/22/2024	02/29/2024	DEP0027511	Utility Reverse Payment Packet UBPKT08934	Utility Billing	Cleared	Deposit	-225.00
02/22/2024	02/29/2024	DEP0027520	CLPKT03506 BG:ALL	Cashiering	Cleared	Deposit	75.00
02/22/2024	02/29/2024	DEP0027520	CLPKT03506 BG:ALL	Cashiering	Cleared	Deposit	2,982.61
02/22/2024	02/29/2024	DEP0027520	CLPKT03506 BG:ALL	Cashiering	Cleared	Deposit	7,279.62
02/22/2024	02/29/2024	DEP0027520	CLPKT03506 BG:ALL	Cashiering	Cleared	Deposit	27,232.34
02/22/2024	02/29/2024	DEP0027520	CLPKT03506 BG:ALL	Cashiering	Cleared	Deposit	2,221.84
02/22/2024	02/29/2024	DEP0027532	COURT FINES	General Ledger	Cleared	Deposit	2,490.05
02/22/2024	02/29/2024	DEP0027538	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	1,438.57
02/23/2024		67629	AFLAC	Accounts Payable	Outstanding	Check	-1,808.48
02/23/2024	02/29/2024	67630	ANTHONY MORRIS	Accounts Payable	Cleared	Check	-512.86
02/23/2024		67631	ATMOS GAS	Accounts Payable	Outstanding	Check	-1,046.24
02/23/2024		67632	BAYLOR SCOTT & WHITE CARE PLAN	Accounts Payable	Outstanding	Check	-27,385.33
02/23/2024		67633	CALVIN HODDE	Accounts Payable	Outstanding	Check	-147.50
02/23/2024		67634	CORE & MAIN, INC.	Accounts Payable	Outstanding	Check	-2,567.15
02/23/2024	02/29/2024	67635	DALE'S BARGINS	Accounts Payable	Cleared	Check	-600.00
02/23/2024		67636	DIESEL POWER SUPPLY CO.	Accounts Payable	Outstanding	Check	-248.41
02/23/2024	02/29/2024	67637	ENTERPRISE FLEET MANAGEMENT	Accounts Payable	Cleared	Check	-11,596.16
02/23/2024		67638	FORTILINE WATERWORKS	Accounts Payable	Outstanding	Check	-1,298.95
02/23/2024		67639	JURGENSEN PUMP, LLC	Accounts Payable	Outstanding	Check	-4,760.00
02/23/2024	02/29/2024	67640	LAURIE KACZMAREK	Accounts Payable	Cleared	Check	-427.02
02/23/2024		67641	MCCREARY VESELKA BRAGG AND ALLEN, P.C.	Accounts Payable	Outstanding	Check	-309.10
02/23/2024		67642	MCLENNAN CO APPRAISAL DIS	Accounts Payable	Outstanding	Check	-4,537.21
02/23/2024		67643	MP ELECTRIC, INC.	Accounts Payable	Outstanding	Check	-468.56
02/23/2024		67644	MUTUAL OF OMAHA	Accounts Payable	Outstanding	Check	-1,079.77
02/23/2024		67645	NAPA AUTO PARTS-BELLMEAD	Accounts Payable	Outstanding	Check	-183.49
02/23/2024		67646	NATIONAL CENTER FOR STATE COURTS	Accounts Payable	Outstanding	Check	-495.00
02/23/2024		67647	PATSCO WINDSHIELD REPAIR LLC	Accounts Payable	Outstanding	Check	-75.00
02/23/2024		67648	TEXAS FIRST RENTALS, INC.	Accounts Payable	Outstanding	Check	-2,074.64
02/23/2024		67649	WACO TRIBUNE HERALD	Accounts Payable	Outstanding	Check	-197.60
02/23/2024		67650	WALKER PARTNERS	Accounts Payable	Outstanding	Check	-400.00

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02/23/2024		67651	WALKER PARTNERS	Accounts Payable	Outstanding	Check	-8,736.21
02/23/2024		67652	WALKER PARTNERS	Accounts Payable	Outstanding	Check	-3,162.50
02/23/2024		67653	WALKER PARTNERS	Accounts Payable	Outstanding	Check	-4,005.58
02/23/2024	02/29/2024	DEP0027523	Utility Payment Packet UBPKT08949	Utility Billing	Cleared	Deposit	1,194.52
02/23/2024	02/29/2024	DEP0027526	Utility Reverse Payment Packet UBPKT08951	Utility Billing	Cleared	Deposit	-225.00
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	34,418.45
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	6,798.78
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	8,838.97
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	4,679.81
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	75.00
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	14,442.23
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	2,009.37
02/23/2024		DEP0027541	CLPKT03507 BG:ALL	Cashiering	Outstanding	Deposit	135.28
02/23/2024	02/29/2024	DEP0027547	Utility Payment Packet UBPKT08957	Utility Billing	Cleared	Deposit	225.00
02/23/2024	02/29/2024	DEP0027553	Utility Payment Packet UBPKT08959	Utility Billing	Cleared	Deposit	225.00
02/23/2024	02/29/2024	DEP0027562	Utility Payment Packet UBPKT08962	Utility Billing	Cleared	Deposit	300.00
02/23/2024	02/29/2024	DEP0027568	Utility Payment Packet UBPKT08965	Utility Billing	Cleared	Deposit	225.00
02/23/2024		DEP0027575	COURT FINES	General Ledger	Outstanding	Deposit	1,025.91
02/23/2024	02/29/2024	DEP0027577	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	2,431.79
02/26/2024	02/29/2024	DEP0027544	Utility Reverse Payment Packet UBPKT08956	Utility Billing	Cleared	Deposit	-225.00
02/26/2024	02/29/2024	DEP0027550	Utility Reverse Payment Packet UBPKT08958	Utility Billing	Cleared	Deposit	-225.00
02/26/2024	02/29/2024	DEP0027556	Utility Reverse Payment Packet UBPKT08960	Utility Billing	Cleared	Deposit	-298.75
02/26/2024	02/29/2024	DEP0027559	Utility Reverse Payment Packet UBPKT08961	Utility Billing	Cleared	Deposit	-1.25
02/26/2024	02/29/2024	DEP0027565	Utility Reverse Payment Packet UBPKT08964	Utility Billing	Cleared	Deposit	-225.00
02/26/2024		DEP0027580	CLPKT03508 BG:ALL	Cashiering	Outstanding	Deposit	41,713.60
02/26/2024		DEP0027580	CLPKT03508 BG:ALL	Cashiering	Outstanding	Deposit	192.48
02/26/2024		DEP0027580	CLPKT03508 BG:ALL	Cashiering	Outstanding	Deposit	4,627.00
02/26/2024		DEP0027580	CLPKT03508 BG:ALL	Cashiering	Outstanding	Deposit	30.00
02/26/2024		DEP0027580	CLPKT03508 BG:ALL	Cashiering	Outstanding	Deposit	640.81
02/26/2024		DEP0027580	CLPKT03508 BG:ALL	Cashiering	Outstanding	Deposit	2,077.50
02/26/2024		DEP0027599	COURT FINES	General Ledger	Outstanding	Deposit	90.00
02/27/2024		DEP0027583	CLPKT03509 BG:ALL	Cashiering	Outstanding	Deposit	732.40
02/27/2024		DEP0027583	CLPKT03509 BG:ALL	Cashiering	Outstanding	Deposit	2,681.84
02/27/2024		DEP0027583	CLPKT03509 BG:ALL	Cashiering	Outstanding	Deposit	701.88
02/27/2024		DEP0027583	CLPKT03509 BG:ALL	Cashiering	Outstanding	Deposit	3,628.09
02/27/2024		DEP0027583	CLPKT03509 BG:ALL	Cashiering	Outstanding	Deposit	310.42
02/27/2024		DEP0027600	COURT FINES	General Ledger	Outstanding	Deposit	406.42
02/27/2024	02/29/2024	DEP0027604	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	619.39
02/27/2024	02/29/2024	DEP0027606	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	794.54
02/28/2024		DEP0027589	CLPKT03510 BG:ALL	Cashiering	Outstanding	Deposit	363.05
02/28/2024		DEP0027589	CLPKT03510 BG:ALL	Cashiering	Outstanding	Deposit	2,165.00
02/28/2024		DEP0027589	CLPKT03510 BG:ALL	Cashiering	Outstanding	Deposit	1,608.79
02/28/2024		DEP0027589	CLPKT03510 BG:ALL	Cashiering	Outstanding	Deposit	1,443.54

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
02/28/2024		DEP0027589	CLPKT03510 BG:ALL	Cashiering	Outstanding	Deposit	3,886.23
02/28/2024	02/29/2024	DEP0027595	Utility Payment Packet UBPKT08975	Utility Billing	Cleared	Deposit	200.00
02/28/2024		DEP0027601	COURT FINES	General Ledger	Outstanding	Deposit	843.50
02/28/2024	02/29/2024	DEP0027654	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	270.14
02/29/2024		67654	ADRIAN HUFF	Accounts Payable	Outstanding	Check	-324.50
02/29/2024		67655	ASHLIE NICOLE BATES	Accounts Payable	Outstanding	Check	-284.84
02/29/2024		67656	ATMOS GAS	Accounts Payable	Outstanding	Check	-502.26
02/29/2024		67657	CHRISTY GOMEZ	Accounts Payable	Outstanding	Check	-324.50
02/29/2024		67658	CITY OF WACO FISCAL SERVICES	Accounts Payable	Outstanding	Check	-5,550.00
02/29/2024		67659	ESQUIRE FIRE & SAFETY	Accounts Payable	Outstanding	Check	-196.00
02/29/2024		67660	FAST SIGNS	Accounts Payable	Outstanding	Check	-144.21
02/29/2024		67661	HEART OF TEXAS	Accounts Payable	Outstanding	Check	-1,118.00
02/29/2024		67662	LAMAR TEXAS LIMITED PARTNERSHIP	Accounts Payable	Outstanding	Check	-1,650.00
02/29/2024		67663	MATTHEW YOUNG	Accounts Payable	Outstanding	Check	-449.79
02/29/2024		67664	MET LIFE	Accounts Payable	Outstanding	Check	-2,200.76
02/29/2024		67665	NICCI RANGEL	Accounts Payable	Outstanding	Check	-200.00
02/29/2024		67666	OFFICE DEPOT	Accounts Payable	Outstanding	Check	-520.48
02/29/2024		67667	READY REFRESH	Accounts Payable	Outstanding	Check	-262.71
02/29/2024		67668	TYLER TECHNOLOGIES, INC	Accounts Payable	Outstanding	Check	-217.50
02/29/2024		67669	VALERO MARKETING & SUPPLY	Accounts Payable	Outstanding	Check	-2,543.86
02/29/2024		67670	VICTOR INSURANCE MANAGERS INC.	Accounts Payable	Outstanding	Check	-71.00
02/29/2024		67671	WAGE WORKS, INC.	Accounts Payable	Outstanding	Check	-25.00
02/29/2024	02/29/2024	DEP0027592	Utility Reverse Payment Packet UBPKT08974	Utility Billing	Cleared	Deposit	-200.00
02/29/2024		DEP0027598	CLPKT03511 BG:ALL	Cashiering	Outstanding	Deposit	185.00
02/29/2024		DEP0027598	CLPKT03511 BG:ALL	Cashiering	Outstanding	Deposit	2,328.97
02/29/2024		DEP0027598	CLPKT03511 BG:ALL	Cashiering	Outstanding	Deposit	655.14
02/29/2024		DEP0027598	CLPKT03511 BG:ALL	Cashiering	Outstanding	Deposit	3,773.76
02/29/2024		DEP0027598	CLPKT03511 BG:ALL	Cashiering	Outstanding	Deposit	1,576.75
02/29/2024		DEP0027602	COURT FINES	General Ledger	Outstanding	Deposit	331.44
02/29/2024	02/29/2024	DEP0027611	TSTC DISPATCH	General Ledger	Cleared	Deposit	1,000.00
02/29/2024	02/29/2024	DEP0027612	SALES TAX	General Ledger	Cleared	Deposit	182,099.54
02/29/2024	02/29/2024	DEP0027613	MIXED BEV TAX	General Ledger	Cleared	Deposit	3,243.68
02/29/2024	02/29/2024	DEP0027614	MONTH END - Comcast	General Ledger	Cleared	Deposit	31.32
02/29/2024	02/29/2024	DEP0027615	MONTH END - Police Training Forfeiture Reimburse	General Ledger	Cleared	Deposit	1,887.76
02/29/2024	02/29/2024	DEP0027616	MONTH END - PD Comptroller Allocation	General Ledger	Cleared	Deposit	1,428.55
02/29/2024	02/29/2024	DEP0027617	MONTH END - Southwestern Bell	General Ledger	Cleared	Deposit	771.14
02/29/2024	02/29/2024	DEP0027618	MONTH END - Waste Mgmt	General Ledger	Cleared	Deposit	2,334.72
02/29/2024	02/29/2024	DEP0027619	MONTH END - Charter Communications	General Ledger	Cleared	Deposit	11,306.71
02/29/2024	02/29/2024	DEP0027620	MONTH END - American Guaranty Title	General Ledger	Cleared	Deposit	8,379.90
02/29/2024	02/29/2024	DEP0027621	Month End Interest	General Ledger	Cleared	Deposit	503.34
02/29/2024	02/29/2024	DEP0027634	Utility Payment Packet UBPKT08979	Utility Billing	Cleared	Deposit	225.00
02/29/2024		DEP0027640	Utility Payment Packet UBPKT08982	Utility Billing	Outstanding	Deposit	200.00
02/29/2024		DEP0027641	ARPA Expenses - Feb 2024	General Ledger	Outstanding	Deposit	21,952.08

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
02/29/2024		DEP0027642	Construction Fund - Feb 2024	General Ledger	Outstanding	Deposit	1,375.00
02/29/2024	02/29/2024	DEP0027643	Construction Fund - Feb 2024	General Ledger	Cleared	Deposit	802,692.90
02/29/2024		DEP0027644	Bond Exp - Feb 2024	General Ledger	Outstanding	Deposit	7,361.21
02/29/2024	02/29/2024	DEP0027656	MCLENNAN CO TAX	General Ledger	Cleared	Deposit	2,228.37
02/29/2024	02/29/2024	DEP0027659	Compliance Solutions	General Ledger	Cleared	Deposit	31.32
02/29/2024	02/29/2024	MISC0000544	GLOBAL FEES	General Ledger	Cleared	Miscellaneous	-8,157.13
02/29/2024		MISC0000550	H/M TAX - Feb 2024 Motel 6	General Ledger	Outstanding	Miscellaneous	-1,676.20
02/29/2024	02/29/2024	MISC0000551	To make bond pymts	General Ledger	Cleared	Miscellaneous	-571,801.60
02/29/2024	02/29/2024	MISC0000552	TMRS rounding issue	General Ledger	Cleared	Miscellaneous	0.03
02/29/2024	02/29/2024	MISC0000553	TMRS rounding issue	General Ledger	Cleared	Miscellaneous	-0.06
						Bank Account [REDACTED] Total: (347)	-304,384.67
						Report Total: (347)	-304,384.67

Summary

Bank Account	Count	Amount
██████████ Consolidated - American Bank of Waco	347	-304,384.67
Report Total:	347	-304,384.67

Cash Account	Count	Amount
75 75-00-00-1010 Cash Checking	347	-304,384.67
Report Total:	347	-304,384.67

Transaction Type	Count	Amount
Check	138	-548,518.08
Check Reversal	1	40.77
Deposit	195	1,795,024.33
EFT	7	-1,771,989.63
EFT Reversal	1	802,692.90
Miscellaneous	5	-581,634.96
Report Total:	347	-304,384.67



January-24			
PROPERTY TAX RECONCILIATION			
County Balance	Debit	Credit	Balance
Dec 2023 Balance			1,079,012.17
Jan 2024 Levy Paid		(737,742.17)	341,270.00
Adjustment		(1,117.38)	340,152.62
General Ledger Balance	Debit	Credit	Balance
Taxes Receivable 0101-1220			538,742.83
Adjustment		(1,117.38)	537,625.45
Jan in Feb		(197,472.83)	340,152.62
Journal Entry			
Deferred Revenue 0101-2190	1,117.38		
Taxes Receivable 0101-1220		1,117.38	
to record monthly county adjustment			

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 01/01/2024 TO 01/31/2024

FISCAL START: 10/01/2023 END: 09/30/2024 JURISDICTION: 0064 CITY OF LACY LAKEVIEW

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
CURRENT YEAR	588,888,014	885,487	589,773,501	0.00331411	1,957,023.09	2,487

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2023	1,954,099.35	1,004.20-	2,923.74	737,312.70	1,672,288.15	284,734.94	85.45	0.00
2022	22,279.94	113.18-	1,545.08-	429.47	4,034.01	16,700.85	19.46	0.00
2021	6,128.06	.00	651.60-	0.00	385.95-	5,862.41	7.05-	0.00
2020	4,152.01	.00	691.62-	0.00	691.62-	4,152.01	19.99-	0.00
2019	2,755.20	.00	0.00	0.00	71.45	2,683.75	2.59	0.00
2018	2,925.58	.00	0.00	0.00	0.00	2,925.58		0.00
2017	2,979.56	.00	0.00	0.00	0.00	2,979.56		0.00
2016	2,353.99	.00	0.00	0.00	0.00	2,353.99		0.00
2015	2,051.95	.00	0.00	0.00	0.00	2,051.95		0.00
2014	2,139.09	.00	0.00	0.00	0.00	2,139.09		0.00
2013	1,460.39	.00	0.00	0.00	0.00	1,460.39		0.00
2012	1,452.93	.00	0.00	0.00	12.02	1,440.91	.83	0.00
2011	2,173.67	.00	0.00	0.00	0.00	2,173.67		0.00
2010	3,051.55	.00	0.00	0.00	0.00	3,051.55		0.00
2009	1,481.93	.00	0.00	0.00	0.00	1,481.93		0.00
2008	1,109.08	.00	0.00	0.00	0.00	1,109.08		0.00
2007	1,016.51	.00	0.00	0.00	0.00	1,016.51		0.00
2006	568.96	.00	0.00	0.00	0.00	568.96		0.00
2005	454.15	.00	0.00	0.00	0.00	454.15		0.00
2004	310.58	.00	0.00	0.00	0.00	310.58		0.00
2003	246.40	.00	0.00	0.00	0.00	246.40		0.00
2002	254.36	.00	0.00	0.00	0.00	254.36		0.00
****	2,015,445.24	1,117.38-	35.44	737,742.17	1,675,328.06	340,152.62		0.00
CURR	1,954,099.35	1,004.20-	2,923.74	737,312.70	1,672,288.15	284,734.94		0.00
DELO	61,345.89	113.18-	2,888.30-	429.47	3,039.91	55,417.68		0.00

**MCLENNAN COUNTY - DISTRIBUTION REPORT
DEPOSIT DISTRIBUTION REPORT
From 01/01/2024 to 01/31/2024 INCLUDES AG ROLLBACK**

Jurisdiction: 64 CITY OF LACY LAKEVIEW

Tax Unit Page: 1 of 1

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
2023	M & O	0.291291	648,055.02	0.00	0.00	0.00	648,055.02	0.00	0.00	0.00	648,055.02
	I & S	0.040120	89,257.68	0.00	0.00	0.00	89,257.68	0.00	0.00	0.00	89,257.68
	TOTAL	0.331411	737,312.70	0.00	0.00	0.00	737,312.70	0.00	0.00	0.00	737,312.70
2022	M & O	0.268443	387.44	0.00	94.77	0.00	482.21	78.61	0.00	0.00	560.82
	I & S	0.029104	42.03	0.00	10.28	0.00	52.31	0.00	0.00	0.00	52.31
	TOTAL	0.297547	429.47	0.00	105.05	0.00	534.52	78.61	0.00	0.00	613.13
ALL	M & O		648,442.46	0.00	94.77	0.00	648,537.23	78.61	0.00	0.00	648,615.84
ALL	I & S		89,299.71	0.00	10.28	0.00	89,309.99	0.00	0.00	0.00	89,309.99
ALL	TOTAL		737,742.17	0.00	105.05	0.00	737,847.22	78.61	0.00	0.00	737,925.83
DLQ	M & O		387.44	0.00	94.77	0.00	482.21	78.61	0.00	0.00	560.82
DLQ	I & S		42.03	0.00	10.28	0.00	52.31	0.00	0.00	0.00	52.31
DLQ	TOTAL		429.47	0.00	105.05	0.00	534.52	78.61	0.00	0.00	613.13
CURR	M & O		648,055.02	0.00	0.00	0.00	648,055.02	0.00	0.00	0.00	648,055.02
CURR	I & S		89,257.68	0.00	0.00	0.00	89,257.68	0.00	0.00	0.00	89,257.68
CURR	TOTAL		737,312.70	0.00	0.00	0.00	737,312.70	0.00	0.00	0.00	737,312.70

MCLENNAN COUNTY TAX COLLECTION SYSTEM
RENDITION PENALTY SUMMARY BY YEAR
From 01/01/2024 to 01/31/2024 INCLUDES AG ROLLBACK

Jurisdiction: 64 CITY OF LACY LAKEVIEW

Tax Unit Page: 1 of 1

Account Number	Levy Collected	Rendition Penalty	Penalty & Interest Collected	Rendition Penalty & Interest	Rendition Discount	Appraisal Commission	Disbursement Amount
YEAR 2023 TOTAL	22,776.87	2,070.62	0.00	0.00	0.00	103.53	22,673.34
YEAR 2022 TOTAL	9.00	0.82	2.16	0.20	0.00	0.04	11.12
TOTAL FOR JURISDICTION	22,785.87	2,071.44	2.16	0.20	0.00	103.57	22,684.46
COUNTY 161 TOTAL	22,785.87	2,071.44	2.16	0.20	0.00	103.57	22,684.46

Street Crew Monthly Report

2/1/24 Help on water leak at loop 340.

2/2/24 Crews did pot holes.

2/5/24 Crews or doing pot holes.

2/6/24 More pot holes today

2/7/24 One crew did pot holes and one crew look for a sewer clean out at the city lot on Craven.

2/8/24 The crews started back on picking up brush and leaves.

2/9/24 The crews pick up brush and bags of leaves.

All of these streets have been clean ed of brush and bags of leaves. Ave. A. Ave. B. Ave. C. Cedar. St. Ave. D. Pecan. Dr. Standfield. Dr. N. Lacy. Dr. E. Craven. Ave. E. Powers. St. Ave. F. Ave. G. Ave. H. Ave. I. Woodall. Crescent. S. Lakeview. S. Bermuda. S. Oak. S. Walnut. W. Craven. Central. E. Frost. Cr esthill. Oakland. Greenleaf. Delview. Pleasantview. Twilight. Peaceful. Whispering. Daybreak. Amberway. Green field.

2/12/24 The crews pick up more brush and leaves also these streets have been cleaned of brush and leaves. Old Central. Spring Flower Ct. Spring Flower. Ln. Spring Lake. DR. Spring Willow. Spring Branch Rd. Spring Oak. Spring Creek. Spring Lake. Rd.

2/13/24 The crews pick up brush on Old Dallas Rd. S. Lacy. Meyers Ln. Ft Graham. Hogan Ln. Cole Rd.

2/14/24 In the morning they did pot holes and then they pick up bulk trash at 225 Craven and 806 N. Patricia.

2/15/24 First they cleaning the drains ditch on Creast and Faye and then the concrete drain from 100 block of Virginia to Faye because it was stopped up and the guy at 103 Virginia was complaining.

2/16/24 The crews did pot holes on Spring Lake Rd that was complained about and we pick up a water heater and box off of W Craven that was dump in the ditch.

2/19/24 Presidents' Day off.

2/20/24 Read meters.

2/21/24 Read meters.

2/22/24 Read meters.

2/23/24 Cleaned shop and trucks and went to the de-escalate class. after lunch back to cleaning trucks

2/26/24 the crews went around cutting out patches to fix with asphalt.

2/27/24 We cleaned out the box culvert on Creast that was stopped up with tree logs, leaves and trash then they fixed the dump truck tarp handle

2/28/24 the crews smooth up the water tap cut out on W. Craven and then did pot holes.

2/29/24 Pick up bags of leaves and went to the de-escalate class and back to picking up leaves.

Water/Wastewater Crew Monthly Report

February 2024

- 2/1: Morning rounds, Fixed 8 inch main at 340 + New Dallas HWY.
- 2/2: Morning rounds, cleaned trucks and shop, fixed sewer at Dollar General.
- 1/5: Morning rounds, searched for water main on Spring flower, spotted water line at Connally School/ Bus Barn.
- 2/6: Morning rounds, hauled in pea Gravel, covered Tickets, Cleaned up Old meter Boxes.
- 2/7: Morning rounds, Fix 8inch main at Connally School/Bus barn.
- 2/8: Morning rounds, Flushed 8inch main at Connally School/ Bus barn and collected BacT Sample
- 2/9: Morning rounds, Pictures and descriptions of equipment to be auction off.
- 2/12: Morning rounds, ran tickets and turn offs, Sewer at 327 S. Barbara
- 2/13: Morning rounds, water tap 213 Stanfield, Curb stop replacement at 107 Silverfox
- 2/14: Morning rounds, 1st set BacT's, tried to locate waterline on Springflower
- 2/15: Morning rounds, sewer tap 213 Stanfield
- 2/16: Morning rounds, Ran I35/Meyers Ln crossing, Cleaned Trucks and Equipment
- 2/20: Morning rounds, Meter Reading
- 2/21: Morning rounds, Meter Reading
- 2/22: Morning rounds, Meter Reading, Dead end main flushing
- 2/23: Morning rounds, Dead end main flushing
- 2/26: Morning rounds 2nd set BacT's, Fixed leaking Curb stop
- 2/27: Morning rounds, Laid sewer line on Stanfield property for food trucks
- 2/28: Morning rounds, Laid sewer line on Stanfield property for food trucks
- 2/29 Morning rounds, Laid sewer line on Stanfield property for food trucks

Andy Moore

From: Randy Hunnicutt
Sent: Tuesday, March 5, 2024 7:24 AM
To: Andy Moore
Subject: February work load

February work

Daily trash pickup at parks
Morning safety meeting
Raise and lower flags
Civic center clean up
Chamber meeting set up and tear down
Mow
Weed eat
Edge
Blow
Trim trees
Take down Christmas lights at city hall police
Change air filters at city hall/civic center
playground inspection
Stump grind trees
Paint ball park
Water line repair in ball park x-2
Truck repair
Little league mower repairs
Oil change, blades, tire repair, filled fuel
Blue tractor maintenance/repair-hydraulic fluid, battery,
Check oil, hood latch adjust
Remove signs from state property
Move Andy office
Move desk for fire dept
Change battery in admin car
Quote for 85' lift
Get quote from fast signs for veterans park sign
Pick up metal from metal mart
Paint veterans park
Repair soccer goals
Paint over graffiti on veterans restroom
Deescalation class

Urinal installation

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Lacy Lakeview Police Department

Monthly Activity Report

February - 2024



In February 2024, the Lacy Lakeview Police Department received and responded to 1,209 calls for service. The average response time for these calls was 01:49, which indicates prompt and efficient service.

Compared to the previous month, the total call volume for February decreased by 11%. However, compared to the same month in the previous year, the call volume decreased by 10.8%. These figures suggest that the department is doing its best to handle the increasing demand for its services while maintaining a high-performance standard.

LLPD's top ten call types for the month of February are as follows:

- 911 HANGUP
- ABANDONED VEHICLE
- MEET COMPLAINANT
- ASSIST OTHER AGENCY
- DISTURBANCE
- WARRANT SERVICE
- MOTOR VEH CRASH
- ALARM BUSINESS
- WELFARE CONCERN
- SUSPICIOUS PERSON

In February 2024, the Lacy Lakeview Police Department received 27 alarm calls in the city that were not related to fire. However, upon investigation, it was discovered that all these calls were false alarms. Meanwhile, LLPD officers were actively patrolling the streets and carried out 196 traffic stops during the same period. As a result, 170 warnings or citations were issued for various offenses, and 26 individuals were arrested for law violations and/or warrants for arrest.



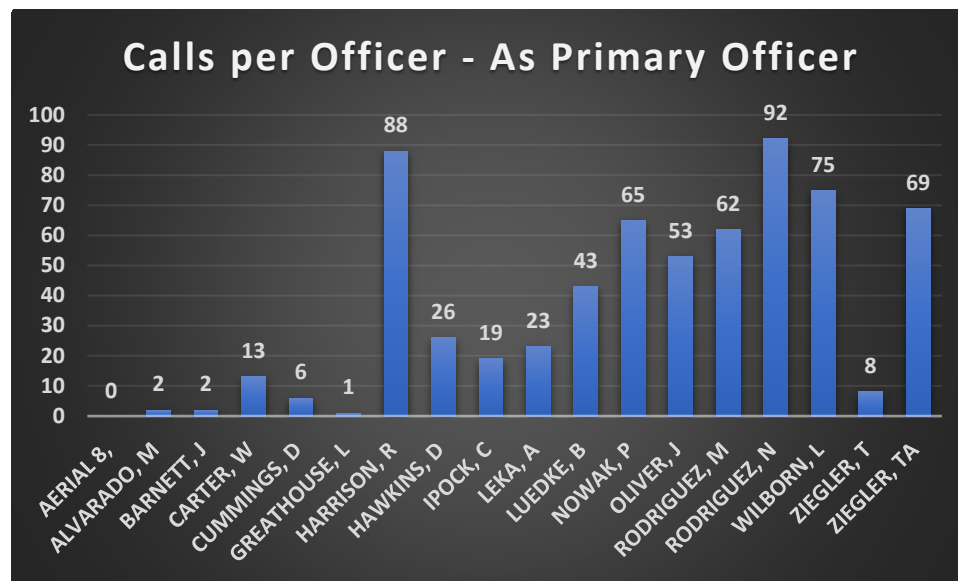
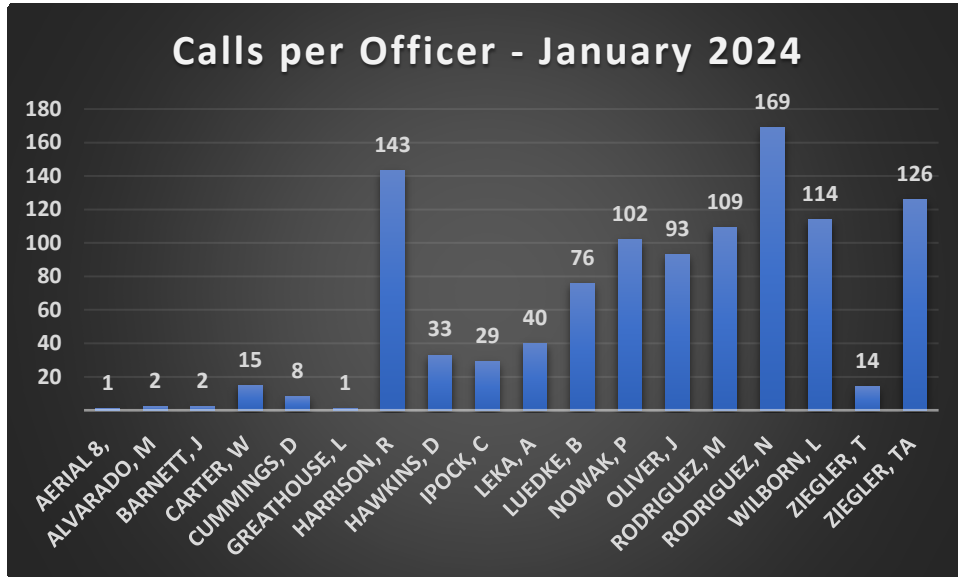
Lacy Lakeview Police Department

Monthly Activity Report

February - 2024



Call Load Volume Statistics





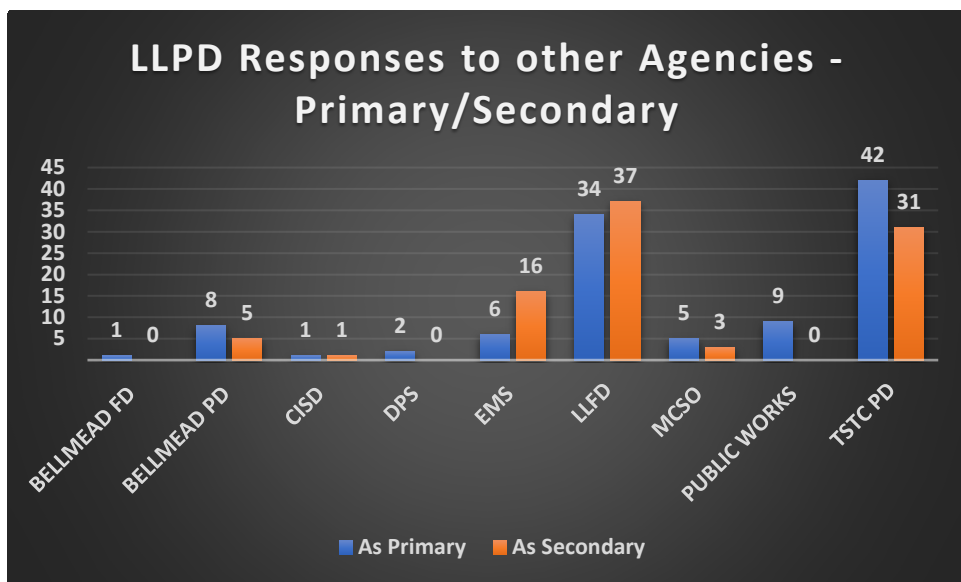
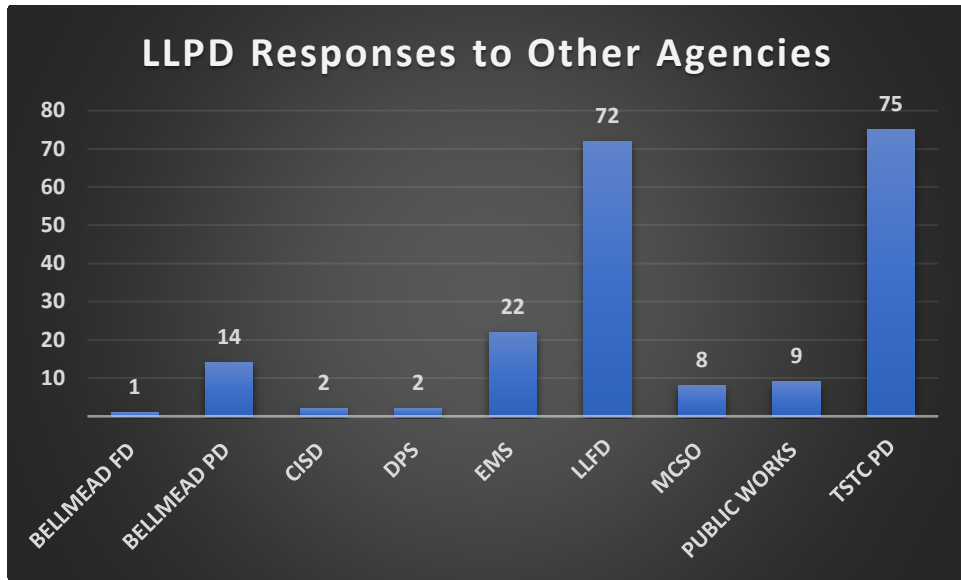
Lacy Lakeview Police Department

Monthly Activity Report

February - 2024

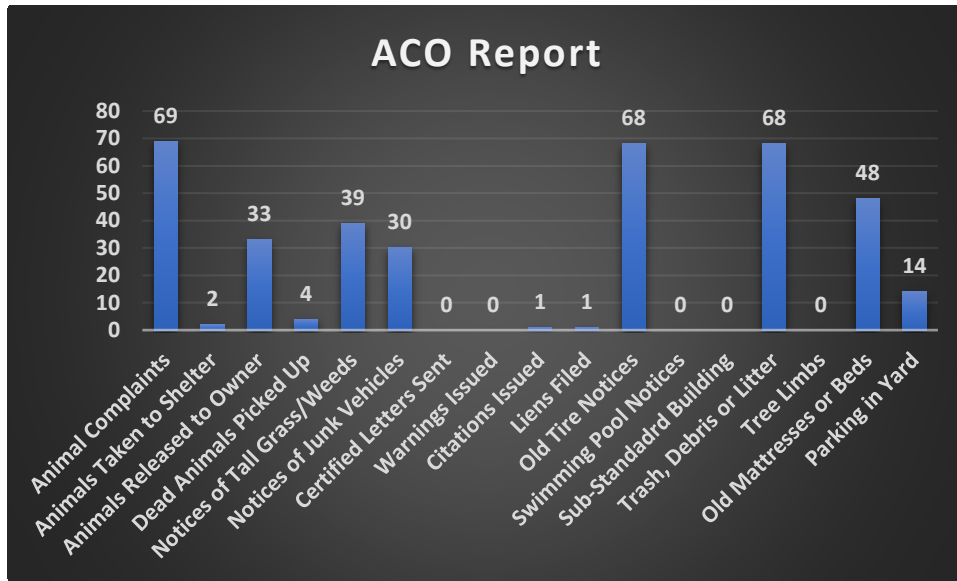


Outside Agency Support Volume Statistics





Lacy Lakeview Police Department Monthly Activity Report February - 2024



PERMITS FOR FEBRUARY 2024

BUILDING PERMITS

TOTAL PULLED	25	TOTAL REVENUE	\$4,110.00
PAID	25	TOTAL PAID	\$4,110.00
UNPAID	<u>00</u>	TOTAL UNPAID	N/A

PLUMBING PERMITS

TOTAL PULLED	14	TOTAL REVENUE	\$1,070.00
PAID	12	TOTAL PAID	\$1,070.00
UNPAID	02	TOTAL UNPAID	\$

ELECTRICAL PERMITS

TOTAL PULLED	09	TOTAL REVENUE	\$2,573.00
PAID	10	TOTAL PAID	\$2,633.00
UNPAID	00	TOTAL UNPAID	N/A

MECHANICAL PERMITS

TOTAL PULLED	04	TOTAL REVENUE	\$430.00
PAID	04	TOTAL PAID	\$430.00
UNPAID	0	TOTAL UNPAID	N/A

COUNCIL AGENDA ITEM #6

SUMMARY:

Mayor's Report

Briefings or updates may be provided regarding City Council and/or community events.

COUNCIL AGENDA ITEM #7

SUMMARY:

Council Member's Input

Briefings or updates may be provided regarding City Council and/or community events.

COUNCIL AGENDA ITEM #8

SUMMARY:

Public Comment

This time is for individuals to address the City Council on issues and items of concern on or not on the agenda. There will be no City Council action at this time. Limit of 3 minutes per person. The City Council reserves the right to delay, when appropriate and upon the agreement of the individual, on a specific agenda item so they may speak at that time.

COUNCIL AGENDA ITEM #9

Council Meeting:
March 12, 2024

Originating Dept: Administration

Agenda Item:

Approval of the Minutes from the City Council Sessions held on February 13, 2024, and February 27, 2024.

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |

MINUTES OF A REGULAR SESSION AND WORK SESSION COUNCIL MEETING, TUESDAY, FEBRUARY 13, 2024 AT 6:00 P.M. IN THE LACY LAKEVIEW CITY COUNCIL CHAMBERS LOCATED AT LACY LAKEVIEW CITY HALL, 501 E. CRAVEN, LACY LAKEVIEW, TEXAS.

Work Session:

1. The meeting of the Lacy Lakeview City Council was called to order by Mayor Payne at 6:00 p.m.
2. Roll Call.

Attendee Name	Present	Absent	Late	Arrived
A. Niecey Payne	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Bruce Bundrant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Richard Lednicky	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6:50 PM
Jonathan Olvera	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Robert Plsek	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Victoria Lee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Charles Wilson	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Staff Present: Calvin Hodde, City Manager; Laurie Kaczmarek, City Secretary; Jeron Barnett, Police Chief; Amber Fuller, Finance Director; Christine McMains, Court Administrator; Tomas Cardoza, Building Inspector; Andy Moore, Public Works Director; Adrian Huff, Fire Chief and David Deaconson, City Attorney.

3. **Presentation of possible project(s) for the American Rescue Plan Act funding.**

City Manager Hodde stated that there was nothing new to report.

4. **Staff Reports: Q & A**

The mayor did ask Andy Moore to elaborate on the baseball fields.

5. **Reading of Proclamation in observance of “Congenital Heart Defect Awareness Week”, February 7-14, 2024.**

Mayor Payne read a proclamation for Congenital Heart Defect Awareness week and presented it to Kayla and Hayden Finch.

Recess Work Session to Convene Regular Session

Regular Session was called to order at 6:08 p.m.

6. **Mayor's Report.**

Mayor Payne made a blanket statement regarding unity in the community.

7. **Council Member's Input.**

Council Member Lee commended fire fighters with their efforts on the recent house fire in the city of Lacy Lakeview. She also stated that we are better together.

8. **Public Comment.**

Dana Hayes and Natalie Ortiz-Lovince from Tri-Cities Lakeview Baptist Church at 125 N Bermuda, Lacy Lakeview spoke of the community event "Kickin it with the Chief".

Henry Bush from 613 Ave H, Lacy Lakeview commended the city on doing a good job, mentioned a blood drive and stated the City should use concrete instead of asphalt on the roads.

Roman Cordero from 112 Faye St, Lacy Lakeview works on cars and keeps getting tickets. He would like to know the rules.

9. **Discussion and consideration of action to accept the fiscal year 2021-2022 audit as presented by Chris Janecek with Paul B. Holm & Company, PLLC.**

Council Member Olvera moved to approve the fiscal year 2021-2022 audit as presented by Chris Janecek with Paul B. Holm & Company, PLLC. **Council Member Plsek** seconded. All council members present voted in favor; motion carried.

10. **Approval of the Minutes from the City Council Session held on January 9, 2024.**

Council Member Olvera moved to approve the Minutes from the City Council Session held on January 9, 2024. **Council Member Lee** seconded. All council members present voted in favor; motion carried.

11. **Discussion and consideration of action ordering the Election to be held on May 4, 2024, to elect city council members to serve in three (3) at large council positions as prescribed in the City of Lacy Lakeview Home Rule Charter.**

Council Member Olvera made a motion to approve ordering the Election to be held on May 4, 2024, to elect city council members to serve in three (3) at large

council positions as prescribed in the City of Lacy Lakeview Home Rule Charter. **Mayor Payne** seconded. All council members present voted in favor; motion carried.

12. Discussion and consideration of Ordinance 2024-02; **ORDINANCE BY THE CITY COUNCIL OF THE CITY OF LACY LAKEVIEW, TEXAS, CALLING A BOND ELECTION; PROVIDING FOR THE CONDUCT OF THE ELECTION; AND ENACTING OTHER PROVISIONS RELATING TO THE SUBJECT.**

Council Member Olvera made a motion to approve Ordinance 2024-02. **Council Member Plsek** seconded. All council members present voted in favor; motion carried.

13. **Discussion and consideration of action to authorize the City Manager to enter into an Interlocal Agreement with the City of Waco for Household Hazardous Waste Day held on March 23, 2024.**

Council Member Olvera made a motion to authorize the City Manager to enter into an Interlocal Agreement with the City of Waco for Household Hazardous Waste Day held on March 23, 2024. **Council Member Bundrant** seconded. All council members present voted in favor; motion carried.

14. **Discussion and consideration of action to authorize the City Manager to enter into an Interlocal Agreement with McLennan County to pay up to one-half of the cost to replace tornado siren located within the city with a new tornado siren that will enhance public safety, with McLennan County paying the other one-half of cost, and City's cost to be approximately \$19,000.**

Council Member Olvera made a motion to authorize the City Manager to enter into an Interlocal Agreement with McLennan County to pay up to one-half of the cost to replace tornado siren located within the city with a new tornado siren that will enhance public safety, with McLennan County paying the other one-half of cost, and City's cost to be approximately \$19,000. **Council Member Lee** seconded. All council members present voted in favor; motion carried.

15. **Discussion and consideration of action to authorize the City Manager to designate \$14,726.65 in currently undesignated ARPA funds to purchase the Onsolve One Call Now multi-communication system that could be used in service to the City of Lacy Lakeview for a three (3) year period.**

Council Member Olvera made a motion to authorize the City Manager to designate \$14,726.65 in currently undesignated ARPA funds to purchase the Onsolve One Call Now multi-communication system that could be used in service to the City of Lacy Lakeview for a three (3) year period. **Mayor Payne** seconded. All council members present voted in favor; motion carried.

- 16. Discussion and consideration of action to approve Ordinance 2024-03, continuing and re-establishing Reinvestment Zones Nos. 1 and 2 as follows:

AN ORDINANCE OF THE CITY OF LACY LAKEVIEW, TEXAS, RE-ESTABLISHING AND CONTINUING REINVESTMENT ZONES NOS. 1 AND 2; SETTING AN IMMEDIATE EFFECTIVE DATE FOR CONTINUATION AND RE-ESTABLISHMENT OF THE REINVESTMENT ZONES; AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE WAS READ AND PASSED WAS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

Council Member Olvera made a motion to approve Ordinance 2024-03. **Council Member Plsek** seconded. All council members present voted in favor; motion carried.

- 17. Discussion and consideration of action to approve Resolution No. 2024-04; Continuing and Re-Establishing the City of Lacy Lakeview’s tax abatement/rebate policy for Reinvestment Zones Nos. 1 and 2, as follows:

A RESOLUTION OF THE CITY OF LACY LAKEVIEW, TEXAS, RE-ESTABLISHING THE CITY OF LACY LAKEVIEW, TEXAS TAX ABATEMENT/REBATE POLICY (GUIDELINES AND CRITERIA) FOR TAX ABATEMENT/REBATE REQUESTS RECEIVED CONCERNING PROPERTY WITHIN REINVESTMENT ZONES NO.1 AND NO. 2 AND DETERMINING THAT THE MEETING AT WHICH THIS RESOLUTION WAS CONSIDERED WAS OPEN TO THE PUBLIC AS REQUIRED BY LAW AFTER LAWFUL NOTICE.

Council Member Olvera made a motion to approve Resolution 2024-04. **Council Member Plsek** seconded. All council members present voted in favor; motion carried.

- 18. **Discussion and consideration of action to authorize the City Manager to designate \$60,916.18 in currently undesignated ARPA funds to purchase eighteen (18) I-PRO body cameras from Dana Safety Supply, Inc. for the Lacy Lakeview Police Department.**

Council Member Plsek made a motion to authorize the City Manager to designate \$60,916.18 in currently undesignated ARPA funds to purchase eighteen (18) I-PRO body cameras from Dana Safety Supply, Inc. for the Lacy Lakeview Police Department. **Council Member Olvera** seconded. All council members present voted in favor; motion carried.

19. **Discussion and consideration of action to authorize the City Manager to enter into an agreement with Playfly, Baylor Sport Properties for a 3-year period, subject to Hotel/Motel tax revenue availability on an annual basis, and to designate up to a three (3) year total of \$392,080 in Hotel/Motel tax revenue funds and accept Option #2, subject to funds availability.**

Council Member Olvera made a motion to authorize the City Manager to enter into an agreement with Playfly, Baylor Sport Properties for a 3-year period, subject to Hotel/Motel tax revenue availability on an annual basis, and to designate up to a three (3) year total of \$392,080 in Hotel/Motel tax revenue funds and accept Option #2, subject to funds availability. **Mayor Payne** seconded. All council members present voted in favor; motion carried.

Recess Regular Session to Convene Executive Session at 6:57 pm

Recess Executive Session to Reconvened Regular Session at 7:29 pm

20. **Discussion and consideration of motion, if any, regarding matters discussed in Executive Session.**

Council Member Olvera made a motion to approve matters discussed in Executive Session. **Council Member Lee** seconded. All council members present voted in favor; motion carried.

The meeting was adjourned at 7:30 p.m.

Mayor, A. Niecey Payne

ATTEST:

Laurie Kaczmarek, City Secretary

MINUTES OF A REGULAR SESSION AND WORK SESSION COUNCIL MEETING, TUESDAY, FEBRUARY 27, 2024 AT 6:00 P.M. IN THE LACY LAKEVIEW CITY COUNCIL CHAMBERS LOCATED AT LACY LAKEVIEW CITY HALL, 501 E. CRAVEN, LACY LAKEVIEW, TEXAS.

Work Session:

1. The meeting of the Lacy Lakeview City Council was called to order by Mayor Payne at 6:01 p.m.
2. Roll Call.

Attendee Name	Present	Absent	Late	Arrived
A. Niecey Payne	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Bruce Bundrant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Richard Lednicky	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Jonathan Olvera	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Robert Plsek	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Victoria Lee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Charles Wilson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Staff Present: Calvin Hodde, City Manager; Laurie Kaczmarek, City Secretary; Jeron Barnett, Police Chief; Amber Fuller, Finance Director; Christine McMains, Court Administrator; Tomas Cardoza, Building Inspector; Andy Moore, Public Works Director; and David Deaconson, City Attorney.

3. **Presentation of possible project(s) for the American Rescue Plan Act funding.**

City Manager Hodde stated that there was nothing new to report, but he will have some information at the March meeting.

Recess Work Session to Convene Regular Session

Regular Session was called to order at 6:02 p.m.

4. **Mayor’s Report.**

Mayor Payne stated that she is looking into the Hotel Motel Tax to see if we can use that fund to fund a Lacy Lakeview Tourist Center.

Mayor Payne stated that she and the City Manager have started a campaign to clean up the businesses on Hwy 77.

Mayor Payne wants to reiterate what Council Member Olvera stated earlier that the water towers need to be repainted.

Mayor Payne would like to beautify our city. She will be working to have Summer Sounds coming to Lacy Lakeview this summer.

5. **Council Member's Input.**

Council Member Olvera and the City Manager spoke to the seniors at Conally High School and the seniors stated that they would like the basketball courts fixed.

Council Member Olvera also gave a shout out to Public Works for their work on the sewer issues that happened on Sunday.

Council Member Plsek stated that he would like a clean up of the city done before the Eclipse Event in April.

6. **Public Comment.**

Dana Hayes and Natalie Ortiz-Lovince from Tri-Cities Lakeview Baptist Church at 125 N Bermuda, Lacy Lakeview spoke of the community event "Kickin it with the Chief" on March 16, 2024 from 11:00 – 1:00.

7. **Discussion and annual review of the Racial Profiling report with TCOLE as required by State law.**

Chief Barnett went over the report.

8. **Discussion and consideration of action to authorize the Municipal Court to sign a revised FTA (Failure to Appear) contract for continued participation in the FTA Program.**

Council Member Olvera moved to authorize the Municipal Court to sign a revised FTA (Failure to Appear) contract for continued participation in the FTA Program. **Council Member Wilson** seconded. All council members present voted in favor; motion carried.

9. **Discussion and consideration of action to authorize the City Manager to sign letter from Paul B. Holm & Company, PLLC regarding the Audit.**

Council Member Olvera made a motion to authorize the City Manager to sign a letter from Paul B. Holm & Company, PLLC regarding the Audit. **Council Member Plsek** seconded. All council members present voted in favor; motion carried.

- 10. **Discussion and consideration of action to authorize the City Manager to enter into a Tax Abatement Agreement with Foamtec International (Located in Reinvestment Zone #2) that would be effective beginning with the 2024 tax year and extend for five (5) years through 2028.**

Council Member Olvera made a motion to authorize the City Manager to enter into a Tax Abatement Agreement with Foamtec International (Located in Reinvestment Zone #2) that would be effective beginning with the 2024 tax year and extend for five (5) years through 2028. **Mayor Payne** seconded. All council members present voted in favor; motion carried.

- 11. **Discussion and consideration of action to authorize the City Manager to enter into a Tax Abatement Agreement with Zink Power, LLC (Located in Reinvestment Zone #1) that would be effective beginning with the 2024 tax year and extend for ten (10) years through 2033.**

Council Member Wilson made a motion to authorize the City Manager to enter into a Tax Abatement Agreement with Zink Power, LLC (Located in Reinvestment Zone #1) that would be effective beginning with the 2024 tax year and extend for ten (10) years through 2033. **Council Member Olvera** seconded. All council members present voted in favor; motion carried.

- 12. Discussion and consideration of an action to approve Resolution 2024-05 authorizing the City Manager to enter into an Interlocal Agreement with McLennan County for blading in Hot Mix for leveling and repairing of existing Spring Lake Road;

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LACY LAKEVIEW ACCEPTING AND APPROVING AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF LACY LAKEVIEW AND MCLENNAN COUNTY REGARDING SPRING LAKE ROAD.

Council Member Wilson made a motion to approve Resolution 2024-05. **Council Member Olvera** seconded. All council members present voted in favor; motion carried.

- 13. Discussion and consideration of an action regarding Resolution 2024-06 authorizing the City Manager to enter into an Interlocal Agreement with McLennan County for total reclamation and rebuild of existing Old Central Road;

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LACY LAKEVIEW ACCEPTING AND APPROVING AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF LACY LAKEVIEW AND MCLENNAN COUNTY REGARDING OLD CENTRAL ROAD.

Council Member Olvera made a motion to approve Resolution 2024-06. **Mayor Payne** seconded. All council members present voted in favor; motion carried.

Recess Regular Session to Convene Executive Session at 6:34 pm

Recess Executive Session to Reconvened Regular Session at 7:09 pm

- 14. **Discussion and consideration of motion, if any, regarding matters discussed in Executive Session.**

No action was taken at this time.

The meeting was adjourned at 7:10 p.m.

Mayor, A. Niecey Payne

ATTEST:

Laurie Kaczmarek, City Secretary

COUNCIL AGENDA ITEM #10

Council Meeting:
March 12, 2024

Originating Dept: Finance

Agenda Item:

Discussion and consideration of action to approve Ordinance 2024-04; **AN ORDINANCE OF THE CITY OF LACY LAKEVIEW, TEXAS AMENDING THE 2023-2024 FISCAL YEAR BUDGET APPROVED IN ORDINANCE NO 2023-07; AUTHORIZING EXPENDITURES AS AMEDNDED AND REFLECTED IN THE PROPOSED AMENDMENT ATTACHED AND INCORPORATED AS EXHIBIT “A”; AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.**

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |

ORDINANCE NO. 2024-04

AN ORDINANCE OF THE CITY OF LACY LAKEVIEW, TEXAS AMENDING THE 2023-2024 FISCAL YEAR BUDGET APPROVED IN ORDINANCE NO 2023-07; AUTHORIZING EXPENDITURES AS AMEDNDED AND REFLECTED IN THE PROPOSED AMENDMENT; AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City Council of the City of Lacy Lakeview, Texas, passed and approved its Budget for the 2023-2024 Fiscal Year on August 21, 2023 in Ordinance No. 2023-07, and

WHEREAS, due to unforeseen and unexpected circumstances and conditions, certain expenditures were required during the fiscal year that could not have been anticipated during the normal budget process, necessitating that budget line items be exceeded in certain categories; and

WHEREAS, the City Council of the City of Lacy Lakeview, Texas, desires to amend the approved Budget Ordinances to conform with the necessary expenses; and

WHEREAS, there are other areas of the budget wherein expenditures did necessitate using all funds allocated; and

WHEREAS, the amendment(s) were prepared and presented to the City Council in accordance with Section 7.10 of the Home Rule Charter of the City of Lacy Lakeview, Texas, after notice of the proposed amendments having been first duly given.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACY LAKEVIEW, TEXAS:

SECTION 1: The City Council hereby adopts and approves the amendments to the 2023-2024 Annual Municipal Operating Budget as reflected in the attached Exhibit "A," entitled Budget Amendment No. 1. That Budget Amendment No. 1 shall be attached to the 2023-2024 Fiscal Year Budget.

SECTION 2: That this ordinance shall become effective on and after its adoption.

SECTION 3: That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the Public as required by Law and that public notice of the time, place, and purpose of said meeting was given as required.

PASSED AND APPROVED this 12th day of March 2024.

CITY OF LACY LAKEVIEW, TEXAS

BY: _____
A. Niecey Payne, Mayor

ATTEST:

Laurie Kaczmarek, City Secretary

APPROVED AS TO FORM:

David N. Deaconson, City Attorney



City of Lacy Lakeview Fiscal Year 2023-2024 Budget Amendment - 1

Revenue received in the General and Water/Sewer Funds are recognized and expenses are budgeted to balance the budget. The Police Department received \$56,250 in forfeitures which will be budgeted for police equipment and education. Items are reclassified to cover unbudgeted items.

**Budget Amendment - 1
As of February 29, 2024**

Budget Report

For Fiscal: 2023-2024 Period Ending: 2/29/2024



Fund: 01 - GENERAL FUND

Revenue

Department: 01 - ADMINISTRATIVE & TAX

Program: 03 - Fines & Forfeitures

01-01-03-3215	Police Forfeiture	-	(56,250.00)	(56,250.00)
Program: 03 - Fines & Forfeitures Total:		-	(56,250.00)	(56,250.00)

Program: 04 - Fees & Services

01-01-04-3360	Inspection Technology Fee	-	(3,000.00)	(3,000.00)
Program: 04 - Fees & Services Total:		-	(3,000.00)	(3,000.00)

Program: 08 - Other Income

01-01-08-3640	Abatement Revenue	-	(8,400.00)	(8,400.00)
Program: 08 - Other Income Total:		-	(8,400.00)	(8,400.00)

Revenue Total:		(4,871,252.44)	(67,650.00)	(4,938,902.44)
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Expense

Department: 01 - ADMINISTRATIVE & TAX

01-01-00-4335	Abatement Lien	-	8,400.00	8,400.00
Department: 01 - ADMINISTRATIVE & TAX Total:		687,038.20	8,400.00	695,438.20

Department: 02 - FINANCE

01-02-00-4310	Professional Services	-	1,000.00	1,000.00
Department: 02 - FINANCE Total:		246,710.00	1,000.00	247,710.00

Department: 04 - POLICE

01-04-00-4392	Education	20,000.00	(7,511.35)	12,488.65
01-04-00-4420	Equipment	20,000.00	62,650.00	82,650.00
01-04-00-4430	Leased Vehicles	-	20,000.00	20,000.00
01-04-00-4455	Police Cameras	18,888.65	(18,888.65)	-
Department: 04 - POLICE Total:		2,636,004.24	56,250.00	2,692,254.24

Department: 07 - STREETS

01-07-00-4420	Equipment	50,000.00	(50,000.00)	-
01-07-00-4430	Leased Vehicles	-	50,000.00	50,000.00
Department: 07 - STREETS Total:		620,411.00	-	620,411.00

Department: 08 - BUILDING OFFICIAL

01-08-00-4219	Inspection Technology	1,000.00	2,000.00	3,000.00
Department: 08 - BUILDING OFFICIAL Total:		147,095.00	2,000.00	149,095.00

Expense Total:		4,871,252.44	67,650.00	4,938,902.44
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Fund: 02 - WATER FUND

Revenue

02-11-00-3550	Interest Earnings	(2,500.00)	(7,500.00)	(10,000.00)
02-11-00-3560	TexPool Interest Earnings	(2,000.00)	(28,000.00)	(30,000.00)
Revenue Total:		(3,537,278.00)	(35,500.00)	(3,572,778.00)

Expense

02-11-00-4440	Property Improvements	-	35,500.00	35,500.00
Department: 11 - WATER & SEWER DEPARTMENT Total:		3,537,278.00	35,500.00	3,572,778.00

COUNCIL AGENDA ITEM #11

Council Meeting:
March 12, 2024

Originating Dept: Finance

Agenda Item:

Discussion and consideration of action to approve an ARPA Financial Management Policies and Procedures plan.

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |



AMERICAN RESCUE PLAN ACT STATE & LOCAL FISCAL RECOVERY FUNDING

FINANCIAL MANAGEMENT POLICIES & PROCEDURES

City of Lacy Lakeview

March 12, 2024

***This document does not void existing internal policies and procedures.
In the event of a conflict with existing local policies and procedures,
the most stringent requirements should be applied.***

These Policies and Procedures are adopted by the City Council on March 12, 2024.

City Manager, Calvin Hodde

Date

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SECTION 1 – ARPA-SLFRF KEY RESOURCES

- The ARPA-SLFRF Award Terms & Conditions
- 31 CFR 35.6 – Eligible uses
- Uniform Guidance: 2 CFR 200, Parts A-F
- Final Rule Jan 2022 & Final Rule Overview
- 2022 Final Rule FAQs
- Compliance & Reporting Guidance
- Project & Expenditure Report User Guide
- 2023 Interim Final Rule
- Compliance Supplement
- Alternative Examination Engagement (ACEE) Guide

SECTION 2 – OVERVIEW & PURPOSE OF ARPA FUNDING

This Financial Management Policy and Procedures guidance provides an overview of the requirements applicable to the financial management of the American Rescue Plan Act – State and Local Fiscal Recovery Funding (ARPA – SLFRF) and related City procedures. This document covers critical aspects of internal controls, reporting and monitoring, audits, procurement and cost principles, and the City’s related policies and procedures, specifically as it relates to ARPA-SLFRF (often referred to as “ARPA” hereafter in this document).

All local governments that have received ARPA State and Local Fiscal Recovery Funds (ARPA-SLFRF) are responsible for ensuring that they establish and maintain effective internal controls that provide reasonable assurance that funds are being managed in compliance with all applicable federal statutes, regulations, and the terms and conditions of the federal award. The City will comply with the ARPA Award Terms and Conditions and the Uniform Guidance requirements, particularly as outlined in [2 CFR 200.302](#).

ARPA funds must be spent on allowable activities and expenses, with consideration of equity and negative economic impacts which include:

- Supporting public health expenditures
- Addressing negative economic impacts caused by the public health emergency
- Replacing lost public sector revenue (government services)
- Providing premium pay for essential workers
- Investing in water, sewer, and broadband infrastructure
- Expanded surface transportation, Emergency disaster relief, and Title I projects
- SLFRF allowable projects (both enumerated and non-enumerated) and related expenditure categories are outlined in greater detail in the Treasury’s Final Rule, Project & Expenditure Guide, 31 CFR 35.6 -- Eligible uses, and other resources.

SLFRF is considered “other financial assistance” per 2 CFR section 200.1 and is administered as direct payments for specified use. ARPA-SLFRF may be used for direct and indirect administrative expenses involved in administering the program. Cost-sharing/matching is not a requirement of ARPA-SLFRF.

SLFRF allocations made to ARPA Recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury’s implementing regulations at 31 CFR part 205 or 2 CFR 200.305(b)(8)(9). As such, recipients can place funds in interest-bearing accounts, do not need to remit interest to the Treasury, and are not limited to using that interest for eligible uses under the SLFRF award.

The Assistance Listing for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) was published May 28, 2021, on SAM.GOV under Assistance Listing Number (“ALN”), formerly known as CFDA Number, 21.027.

The Assistance Listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The ALN is the unique 5-digit number assigned to identify a federal assistance listing and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

The City will adhere to generally accepted accounting principles (GAAP) and adequately trace all obligated/budgeted funds, expenditure categories, disbursements, and balance data back to the source. In addition to tying all procurements, agreements and subawards to SLFRF, the City will add source or identification codes as part of its chart of accounts and reporting records for ease of tracking cost details.

SECTION 3 – PERIOD OF PERFORMANCE & OBLIGATIONS

In accordance with Treasury requirements, ARPA-SLFRF funds must be used to cover “costs incurred/obligated” between March 3, 2021, and December 31, 2024, and funds must be expended by December 31, 2026.

As outlined in the Interim Final Rule (August 2023), SLFRF costs incurred for expanded surface transportation and Title I projects must also be obligated by December 21, 2024, but must be expended by September 30, 2026.

As indicated in the *Reporting & Compliance Guidance*, any funds not obligated or expended for eligible uses by the timelines above must be returned to the Treasury, including any unobligated (Dec 2024) or unexpended (Dec 2026) funds that have been provided to subrecipients and contractors as part of the award closeout process pursuant to 2 CFR 200.344(d).

For the purposes of determining expenditure eligibility, the Treasury’s final rule provides that “incurred” means the recipient has incurred an obligation, which has the same meaning given to “financial obligation” in 2 CFR 200.1:

Financial obligations, when referencing a recipient’s or subrecipient’s use of funds under a federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment.

SECTION 4 – INELIGIBLE USES & RECOUPMENT

The following uses of SLFRF funds are NOT allowable:

- Deposits into any pension funds,
- Offsetting a reduction in net tax revenue,
- Non-federal match for other federal programs whose statute or regulations bar the use of federal funds to meet matching requirements,
- Contributions to rainy day funds, financial reserves, or similar funds as such payments constitute savings for future spending needs of the City,
- Payment of interest or principal on outstanding debt instruments, including, for example, short-term revenue or tax anticipation notes, or other debt service costs. Fees or issuance costs associated with the issuance of new debt would also not be covered using payments from the Fiscal Recovery Funds because such costs would not themselves have been incurred to address the needs of the pandemic response or its negative economic impacts,
- Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or regulatory

proceeding, except to the extent the judgment or settlement requires the provision of services that would respond to the COVID-19 public health emergency.

Any project that conflicts with or contravenes the purpose of the American Rescue Plan Act, (e.g., uses of funds that undermine COVID-19 mitigation practices in line with CDC Guidance and recommendations) or violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance, and other federal, state, and local laws and regulations is not allowed.

Pre-award costs, as defined in 2 CFR § 200.458, may not be paid with funding from this award.

Funds used in violation of the final rule are subject to remediation and recoupment. As outlined in the Final Rule, Treasury may identify funds used in violation through reporting or other sources. While not anticipated, the City understands, that if any amount of the ARPA-SLFRF allocation is considered at risk, the City will be provided with an initial written notice of recoupment with an opportunity to submit a request for reconsideration before the Treasury provides a final notice of recoupment. If the City does not submit a request for reconsideration, the initial notice will be deemed the final notice. Treasury may also pursue other forms of remediation and monitoring in conjunction with or as an alternative to, recoupment.

In addition to Treasury-specified guidelines, a more comprehensive list of unallowable or restricted costs can be referenced under 2 CFR 200 Subpart E. This list is also summarized in **Section 12 – Cost Principles** of this document in greater detail.

ARPA-SLFRF funding classified under Revenue Loss expenditures have reduced requirements as outlined within Treasury Guidance (re: Final Rule updates and, specifically, FAQ 13.15).

SECTION 5 – ACCOUNTING SYSTEMS & INTERNAL CONTROLS

ACCOUNTING SYSTEMS

The City is responsible for ensuring all expenditures are equitable, eligible, proportionate, and authorized in an approved, documented budget.

Pursuant to 2 CFR § 200.302(a), the City’s financial management system, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required to demonstrate compliance with general and program-specific terms and conditions; and the tracing of funds to a level adequate to establish that such funds have been used according to the federal statutes, regulations, and the ARPA-SLFRF terms and conditions.

The City’s financial management system includes the following:

1. Accurate, current, and complete disclosure of financial results,
2. Records that identify adequately the source and application of grant funds,
3. Comparison of actual outlays with amounts budgeted under ARPA-SLFRF,
4. Procedures to minimize the time elapsed between approval and disbursement of funds throughout the performance period,
5. Procedures for determining reasonableness and allowable costs,
6. Accounting records that are supported by appropriate source documentation, and
7. A systematic method to assure timely and appropriate resolution of audit findings and recommendations.

INTERNAL CONTROLS – 2 CFR§200.303

An internal control is a process, carried out by an entity's oversight body, management, and other personnel that provides reasonable assurance regarding the achievement of objectives in effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Internal controls are the combination of policies, procedures, job responsibilities, personnel, and records that together create accountability of the financial system and safeguard its cash, property, and other assets.

Through its system of internal controls, the City can ensure that:

- Resources are used for authorized purposes and consistent with applicable laws, regulations, and policies.
- Resources are protected against waste, mismanagement, or loss.
- Evaluation and monitoring of compliance is integrated into processes.
- If applicable, prompt action is taken on audit concerns or findings.
- Information on the source, amount, and use of funds is reliable, secure, up-to-date, and disclosed in the appropriate reports and records.

In accordance with [2 CFR § 200.303](#), the City ensures internal controls through a number of local procedures, including ensuring to the extent practicable that the duties of the staff are divided so that no one person handles all aspects of a transaction from beginning to end. Some effective techniques and best practices that the City follows include:

- An **organizational chart** and/or written definitions setting forth the actual lines of responsibility of personnel involved in financial transactions and that clarifies all key roles and an adequate segregation of duties.
- Maintaining City **accounting policy and procedures** that includes specific approval authority for financial transactions and guidelines for controlling expenditures, as typically followed for local funds. (This guide will include written procedures for recording transactions; maintaining a chart of accounts, a general ledger and other typical internal controls established by the City that will also be applied to ARPA-SLFRF.)
- **Bank Depository:** The City maintains funds in a bank, designated as its depository for banking services. The City Council reviews the selection in accordance with the City's charter or financial procedures, or otherwise every five (5) years unless circumstances deem otherwise. The City Council follows the internal financial procedures for all expenditures unless an individual funding agency/source prescribes specific (and more stringent) requirements.
- **Accounts Payable:** Four (4) individuals are authorized to sign checks written on the bank depository account: Mayor, Mayor Pro-tem, City Manager, and City Secretary. All checks require two (2) authorized signatures. No exceptions.
- **Accounting:** The Finance Director is responsible for establishing the structure for the City Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position. The Finance Director shall provide financial reports to the Council monthly.
- **Audit of Accounts:** An independent audit of City accounts is performed annually. The Auditor is retained by and is accountable directly to the City Council. The City Council reviews the selection every five (5) years unless circumstances deem otherwise. The City will follow the audit requirements as outlined in the audit section of this document.
- **Internal Controls:** Whenever possible, written procedures will be established, maintained, and assessed per 2 CFR 200.303 by the Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

Other internal controls the City follows include the following:

- A chart of accounts will include account names and the numbers assigned to each and provides the following categories: assets, liabilities, net assets/fund balance, revenues, and expenses.
- Maintaining journal entries that are properly approved and supported by adequate source documentation and note the effective period of the agreement, list disbursement amounts paid out (or properly accrued); expended on eligible items; and approved by the appropriate official(s) within the organization.
 - Adequate documentation is not limited to but includes signed purchase orders with invoices to support authorizations, timecards to support labor, detailed receipts to support spending, periodic monitoring reports with support of review, and approval by management.
- Maintaining hiring policies that ensure financial staff qualifications are equal to job responsibilities and that individuals hired are competent to do the job.
- Adequately controlling access to accounting records, assets, blank forms, and confidential records, such that only authorized persons may access them.
- Conducting periodic comparisons of financial records to actual assets and liabilities (i.e., reconciliation).
 - Monthly reconciliation and verifications of cash balances with bank statements shall be made by employees who do not handle or record cash, or sign checks.
- Maintaining accounting records indicating the amounts budgeted for eligible activities and establishing Budget Controls (i.e. procedures to compare and control expenditures against approved budgets throughout the period of performance).
- Comparing actual obligations and expenditures to date against planned obligations and expenditures, and against projected accomplishments.
- Reporting deviations from budget and program plans and requesting approval for budget and program plan/scope revisions.
- Monitoring updated ARPA-SLFRF related regulations and guidance to continue integration into local implementation and/or financial management procedures.
- Reviewing, investigating, and/or reporting all claims of fraud, waste, or abuse related to ARPA-SLFRF addressing identified control risks and remediating plans while targeting continuous process improvements.
- Managing fixed assets through tracking and reporting to ensure compliance with Treasury guidance related to changes in use and disposition.

PROCEDURES FOR INVOICE REVIEWS & PAYMENTS

- An invoice is received and, if necessary, a request for payment is prepared by authorized staff and proper signatures obtained from the Mayor or City Manager as authorized in original grant approval.
- Auditor's office reviews the invoice and compares it to the grant budget.
- Invoices must be approved by the City Manager or the Mayor. Approval is acknowledged by initialing the original invoice or through City Council action.
- Upon receipt of an approved and acknowledged invoice, the Accounts Payable records the expenditure and generates a check. Both Mayor and City Manager signatures appear on the approved checks. Checks are then disbursed to the appropriate vendors. The Finance Director is responsible for ensuring that checks are signed and disbursed within five (5) calendar days.
- Copies of the request for payment, invoice, canceled check copy, and bank statement showing receipt of grant money are retained in the grant file in Laserfische on the City's server.

- The City Manager and Finance Director authorize payments and issuance of checks. Two (2) signatures are required on each check – the Mayor, Mayor Pro-tem, City Manager, or City Secretary. The Finance Director is responsible for reconciling the monthly bank statements.

SECTION 6 – PROPERTY MANAGEMENT & DISPOSITION

The City provides safeguards for all property, whether cash or other assets. Personnel duties will be segregated to the extent practicable for the City such that the individual or personnel responsible for the physical custody of an asset will be distinct from the designated personnel keeping the records related to assets.

The City will continue to monitor, track, and assess that all assets are being used solely for authorized purposes. The City will provide proper reporting and resolve discrepancies according to Treasury and applicable Uniform Administrative requirements.

As outlined in the ARPA Final Rule FAQ, *except* for property, supplies, or equipment acquired using *revenue loss funds (EC 6.1)*, the City must follow the applicable provisions of the Uniform Guidance regarding property standards (2 CFR 200.310-316), subject to the requirements set out in the Final Rule FAQ (13.16). During the period of performance, a recipient may use property, supplies, or equipment purchased or improved with ARPA funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the eligible use requirements.

If the City changes the use of an asset to an ineligible use or sells the asset prior to the end of the period of performance, then the City will follow the disposition procedures in the Uniform Guidance. See 2 CFR 200.311, 200.313, 200.314, and 200.315.

After the period of performance, the property, supplies, or equipment must be used consistent with the purpose for which it was purchased or improved or for any other eligible purpose in the same category as the purpose reported to Treasury as of the final reporting period, as set forth in the table below:

Category	Use Requirements
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i) or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	Property, supplies, or equipment acquired with revenue loss funds are exempt from the use and disposition requirements of the Uniform Guidance, regardless of award size.

Category	Use Requirements
Premium Pay	N/A

If an asset’s use shifts within the parameters of the eligible purpose according to the above table after the period of performance, no repayment would be required. For example, converting a hospital to a behavioral health facility would qualify as being used for the eligible purpose because both expenditures respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), so reimbursement to Treasury would be unnecessary.

If an asset’s use shifts outside the parameters of the eligible purpose according to this table after the period of performance, then the City will follow the disposition procedures in the Uniform Guidance. See 2 CFR 200.311, 200.313, 200.314, and 200.315.

SECTION 7 – AUDITS

The City follows all prescribed federal, state, and local audit requirements. Specifically, for all federal funds, the *Uniform Guidance, Subpart F* provides additional standards⁷⁴ for non-federal entities that expend \$750,000 or more in federal awards during each fiscal year, including the requirement to have a single audit or program-specific audit.

- Single audits (or alternative audits, if applicable) are to be performed by independent public accounting firms engaged by the City.
- Costs for single audits are borne by the City and are allowable expenditures under ARPA-SLFRF.
- A program-specific audit may be conducted in lieu of a single audit only when ARPA funds are the only federal expenditures represented in a given fiscal year.

More specifically to ARPA-SLFRF and in lieu of a single audit, an “Alternative Compliance Examination Engagement” (ACEE) may also be applicable to the City for each fiscal year during the period of performance, if other (non-ARPA) federal expenditures *did not* exceed \$750,000 beyond the ARPA expenditures.

If the City (and any of its subrecipients) expends less than \$750,000 in a fiscal year in federal funds, a single audit or program-specific audit will NOT be required for that year.

As agreed upon in the ARPA-SLFRF Award Terms and Conditions, all City records pertinent to the financial and programmatic aspects of the ARPA-SLFRF allocation will be fully accessible. The City (and its selected auditors) will consult the most up-to-date *Compliance Supplement* which provides information on the existing, important compliance requirements that the federal government expects to be considered for either the single audit or the alternative audit.

If single audits or program-specific audits are required, the City will submit the requisite audit reports to the Federal Audit Clearinghouse (FAC) thirty (30) to sixty (60) days after receipt of the auditor’s report(s), or nine (9) months after the end of the fiscal year-end date, whichever comes first.

Alternative audits have the same completion timelines as single audits, but the audit report will be required to be uploaded to the Treasury’s portal (as outlined in the Treasury’s *Alternative Compliance Examination Engagement Report User Guide*) rather than to the FAC.

At the completion of the audit, the City will prepare, in a document separate from the auditor’s findings as described in the Audit Findings section, a corrective action plan to address each audit concern or finding included in the current year auditor’s reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for the corrective action, the corrective action planned, and the anticipated completion date. If the

auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons.

Corrective action means action taken by the City that:

- a. Corrects identified deficiencies
- b. Produces recommended improvements; or
- c. Demonstrates that audit findings are either invalid or do not warrant auditee action.

The City considers continuous process improvement as critical to operations and will respond to all audit concerns in a timely manner.

Best Practice: To demonstrate a commitment to financial accountability and transparency, the City may also decide to obtain an annual independent financial statement audit, when practical. The City also produces internal financial statements at least quarterly, at a minimum, income statements and statements of financial position (balance sheet), which are monitored by leadership and the board.

SECTION 8 – STANDARD OF CONDUCT & CONFLICT OF INTEREST POLICY

The City will maintain a conflict of interest policy consistent with 2 CFR § 200.318(c) and that such conflict of interest policy will be applicable to each activity funded under this award.

City officials, employees, and affiliates may not have a direct or indirect interest, including financial and other interests, engage in a business transaction or professional activity, or incur an obligation of any nature that is in substantial conflict with the proper discharge of the officer or employee's duties in the public interest. By statute, officers and employees must comply with certain ethical responsibilities and disclosure obligations. The consequences for noncompliance may include a void contract, personal liability for ultra vires acts, or a criminal penalty. For specific information regarding the professional standards applicable to a particular business transaction, City employees or officers will consult with the City's legal counsel or other designated representative.

SECTION 9 – FINANCIAL RECORDS MANAGEMENT & RETENTION

The City will adhere to the following record-keeping policies, as agreed upon in the CLFRF Award Terms and Conditions and as outlined in 2 CFR 200.334-337.

- a. The City will maintain records and financial documents sufficient to evidence compliance with section 603(c) of the Act and all Treasury's regulations and guidance related to implementing that section.
- b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, will have the right of access to records (electronic and otherwise) of the City to conduct audits or other investigations.
- c. Records will be maintained by the City for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

Accounting records will be maintained to adequately identify the source and application of funds provided for ARPA-funded activities. Accounting records should also be fully supported by source documentation.

Source documentation should explain the basis of the costs incurred and the actual dates of the expenditure. For example, source documentation on payments to contractors would include a request for payment, proof of inspection to verify work and materials, and canceled checks.

Financial records include, but are not limited to the following:

- Transaction registry documenting:

- All invoices associated with each Request for Payment; and
- Source of funds for each invoice (disbursed funds by activity, matching funds, and/or other funds)
- Although not limited to the list below, source documentation will typically include the following:
 - Executed contract/purchase agreements, with terms and conditions
 - Purchase orders, invoices, and contractor requests for payments
 - Purchase vouchers/receipts
 - Payrolls
 - Time and attendance records
 - Addendum record of direct deposit payments
 - Verification of deposits
 - Monthly bank statements with canceled checks
 - Check register/transaction ledger
 - Employee time sheets; if applicable
 - Equipment time record sheets
 - Property inventory
 - Performance/milestone reports or other status reports
 - Electronic Transfer Form (ETF), etc.

Additional documentation examples related to financial management include a chart of accounts, financial statements, audit reports and corrective action plans, procurement records (micro-small through formal competitive procurements), etc.

SECTION 10 – MONITORING & REPORTING

The City will comply with all Treasury reporting requirements and submit all expenditure data in a timely manner. Financial statements and reporting will be complete, current, and reviewed periodically to provide complete disclosure of the financial results of all federally sponsored projects or programs.

All recipients of federal funds must complete financial, performance, and compliance reporting. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied.

Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. The City will appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

Financial reporting will include Treasury-required data and will be aligned in accordance with [2 CFR 200.302], to include budgeted project amounts, advances/reimbursements received to date, actual expenditures/disbursements, current encumbrances/obligations, program income (if applicable), and other miscellaneous receipts, and any unpaid requests for payments.

The City will report **obligations** and **expenditures** by project according to the corresponding Expenditure Category (EC). As noted in the Treasury’s Compliance & Reporting Guidance, there are a wide range of eligible uses of the SLFRF funds, and the Treasury must be able to track how funds are used by recipients for oversight and transparency purposes.

ARPA reporting will follow the schedule and guidance outlined by the Treasury (shown below) and be accurate and specific in describing the project activity within the ARPA-SLFRF approved period of performance.

For the SLFRF program, reporting requirements vary by recipient type, as shown in the table that follows. Detailed instructions for the completion and submission of each report are covered in Part 2 of the *Compliance & Reporting*

Guidance.

The reporting phase is anticipated to end once the ARPA funds are fully expended with a 0 balance, or April 30, 2027 (whichever is sooner).

Reporting Requirements by Recipient Type

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	<i>Note: NEUs were not required to submit an Interim Report</i>	<i>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.</i>	
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding			

Note: Based on the period of performance, reports will be collected through April 30, 2027.

Monitoring Subrecipient Activities and Compliance

The City understands the requirements to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

Projects funded under the 6.1 Revenue Loss category are not subject to subrecipient designations or monitoring.

Except for projects classified under the revenue loss expenditure category, the City will clearly identify to the subrecipient: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.

The City will also evaluate each subrecipient's risk of noncompliance based on a set of common factors. These risk assessments will include factors such as prior experience in managing federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

The City will develop and adhere to written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

SECTION 11 – PROCUREMENT

The City as an ARPA Recipient will comply with the applicable requirements of the Uniform Guidance regarding procurement, contracting, and conflicts of interest and follow the applicable laws and regulations of our jurisdiction. When policies are overlapping or duplicated, the most stringent version will be followed.

Projects funded under the 6.1 Revenue Loss category are not subject to the procurement requirements outlined under 2 CFR 318-326 but are still required to follow the state and local requirements that the City typically adheres to for all local purchases.

Except for projects classified under the revenue loss expenditure category, the City will follow the ARPA required procurement requirements as prescribed, specifically in the uniform guidance 2 CFR 318-2 CFR 326.

To the extent practicable, the City will adapt established and standardized procurement materials and will ensure the ARPA-SLFRF provisions are included, as applicable. Authorized procurement specialists, legal, or other authorized City representatives will review all procurement and related contract content for quality prior to publication and execution.

Additionally, the City has written guidance outlining all procurement-related roles including levels of authorization and approvals necessary for all purchasing and contracting transactions.

Important procurement and contracting regulations from 2 CFR Part 200 that the City will follow include:

- Maintaining records to sufficiently detail the history of the procurement. These records include but are not necessarily limited to, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, basis for the contract price, the contract document, and any contract modifications with signatures of all parties.
- Setting up procurements in a manner providing full and open competition, outside of justifiable emergency purchases and/or sole source scenarios.
- Performing a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold, including contract modifications. The method and degree of analysis is dependent on the facts surrounding the procurement situation, but as a starting point, non-federal entities must make independent estimates before receiving bids or proposals.

- Ensuring “Cost Plus a Percentage of Cost and Percentage of Construction Costs” are avoided as these methods of contracting are not allowed under the Uniform Guidance (2 CFR § 200.324).
- Using time-and-materials-type contracts only after determining that no other contract is suitable and including a ceiling price that the contractor exceeds at its own risk.
- Maintaining oversight to ensure contractors perform according to the terms, conditions, and specifications of their contracts or purchase orders.

SECTION 12 – COST PRINCIPLES

The Uniform Guidance (2 CFR 200 Subpart E) requires recipients of federal assistance to have written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the federal cost principles and the terms and conditions of the award.

The 2 CFR Part 200, Subpart E is applicable to expenditures under SLFRF unless stated otherwise. Given the purpose and very broad scope of eligible uses of the *revenue replacement funds* (\geq \$10M allocation), only a subset of the requirements in 2 CFR Part 200, Subpart E applies to the use of such funds, as follows:

- 2 CFR 200.400(a) - (c), and (e) Policy Guide
- 200.403(a), (c), (d), (g), and (h) Factors affecting allowability of costs; and
- 200.404(e) Reasonable costs.

Allowable: As outlined in 2 CFR § 200.403, a cost is allowable when it is compliant with the terms and conditions of the federal award and implementing agency regulations, and the Uniform Guidance (UG).

Allocable: As outlined in 2 CFR § 200.405, a cost is allocable if either (1) it is incurred solely to benefit an ARPA-SLFRF-eligible project, or (2) it benefits both an ARPA-SLFRF-eligible project and another ARPA-SLFRF-eligible project or other work of the local government, in proportions that can be approximated using reasonable methods. A local government must use a consistent method for allocating costs. Some costs will be charged directly to the grant award and other costs may be included in an indirect cost pool.

Reasonable: As described in 2 CFR § 200.404 cost is reasonable when, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining the reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by such factors as sound business practices; arm’s-length bargaining; federal, state, local, and other laws and regulations; and terms and conditions of the federal award;
- Market prices for comparable goods or services for the geographic area.

Consistently applied: A cost is consistently applied when it is applied uniformly to both federally funded and other activities of the local government.

Properly documented: A local government must document its allocation method and its system of internal controls that provide reasonable assurance that amounts charged are accurate, allowable, and properly allocated.

Below is a list of allowable costs, allowable costs with restrictions, and unallowable costs that will be considered prior to project selection, obligations, and subsequent disbursement approvals.

Unallowable Activities & Costs

In addition to the Treasury’s specifically stated ineligible costs, listed in **Section 4 – Ineligible Costs and Recoupment**, other unallowable costs include unnecessary costs that are not needed or required to achieve the objectives of the ARPA Terms and Conditions, 31 CFR Part 35 – the Final Rule, and the Project & Expenditure Guidance.

Fiscal Recovery Funds are also subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200 – the Uniform Guidance), including the cost principles and restrictions on general provisions for selected items of cost. These cost principles include restrictions that would apply to all federal awards unless otherwise stated.

The following are example cost types that are not allowed (or unallowed with some exceptions) according to 2 CFR 200.400, Subpart E:

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Alcoholic Beverages	2 CFR §200.423	Unallowable
Bad Debts	2 CFR §200.426	Any losses arising from uncollected accounts and other claims, and related costs are unallowable
Contingency Provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and Donations	2 CFR §200.434	Costs of contributions and donations, including cash, property, and services from the recipient to other entities is unallowable
Certain Depreciation or Use Allowances	2 CFR §200.436	Unallowable on any portion of the buildings and equipment purchased with Federal funds or contributed to meet statutory matching requirements
Funds to Benefit Political Campaigns	NA	Unallowable
Entertainment	2 CFR §200.438	Although minor exceptions may apply, costs for amusement, social activities, ceremonials, hospitality, and activities relating thereto, such as meals, lodging, rentals, transportation, and gratuities are unallowable
Fines and Penalties	2 CFR §200.441	Resulting from violations of, or failure to comply with Federal, State, and local laws and regulations are unallowable. Some exceptions apply
Fundraising	2 CFR § 200.442	Includes costs of organized fundraising, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions are unallowable. Some exceptions apply

Selected Items of Cost	Uniform Guidance General Reference	Allowability
*General Costs of Government	2 CFR § 200.444	Exceptions apply, most particularly under <i>EC 6.1 Revenue Loss cost allocations under ARPA – SLFRF</i> , but otherwise unallowable
Goods and Services for Personal Use	2 CFR § 200.445	Goods and services for personal use are unallowable although some exceptions may apply for housing
Idle Facilities and Idle Capacity	2 CFR § 200.446	Idle facilities – unallowable with exceptions; Idle capacity – allowable with restrictions
Lobbying Costs – includes direct legislative lobbying and grassroots lobbying	2 CFR §200.450	Unallowable
Losses on Other Awards or Contracts	2 CFR § 200.451	Unallowable
Organization Costs	2 CFR § 200.455	Unallowable unless federal prior approval
Participant Support Costs	2 CFR § 200.456	Only allowable with prior approval of the federal awarding agency
Selling and Marketing Costs	2 CFR § 200.467	Unallowable with exceptions
Student Activity Costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award

Allowable Costs

In addition to the enumerated expenditure categories and other generally allowable activities/costs outlined in 31 CFR Part 35 – the Final Rule, the Project & Expenditure Report User Guide, the FAQs, and other Treasury source guides, the following summarized costs are typically allowable federal costs (although most of the following cost categories have *restrictions*) according to 2 CFR 200.400, Subpart E:

Selected Items of Cost	Uniform Guidance General Reference	Allowability
<i>* All expenditures using Revenue Loss funds (EC 6.1) should follow local policies for prudent spending and may have a broader coverage of allowable costs.</i>		
Advertising and Public Relations	2 CFR § 200.421	Allowable with restrictions
Advisory Councils	2 CFR § 200.422	Allowable with restrictions
Bonding Costs	2 CFR § 200.427	Allowable with restrictions
Collection of Improper Payments	2 CFR § 200.428	Allowable
Compensation – Personal Services	2 CFR § 200.430	Special conditions apply [e.g., § 200.430(i)(5)]
Compensation – Fringe Benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements	2 CFR § 200.435	Allowable with restrictions

Selected Items of Cost	Uniform Guidance General Reference	Allowability
* All expenditures using Revenue Loss funds (EC 6.1) should follow local policies for prudent spending and may have a broader coverage of allowable costs.		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee Health and Welfare Costs	2 CFR § 200.437	Allowable with restrictions
Exchange Rates	2 CFR § 200.440	Allowable with restrictions
Insurance and Indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual Property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Maintenance and Repair Costs	2 CFR § 200.452	Allowable with restrictions
Materials and Supplies Costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, Subscriptions, and Professional Activity Costs	2 CFR § 200.454	Restrictions apply and unallowable for lobbying organizations
Plant and Security Costs	2 CFR § 200.457	Allowable; capital expenditures are subject to 2 CFR § 200.439
Professional Services Costs	2 CFR § 200.459	Allowable with restrictions
Proposal Costs	2 CFR § 200.460	Allowable with restrictions
Publication and Printing Costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and Reconversion Costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting Costs	2 CFR § 200.463	Allowable with restrictions
Relocation Costs of Employees	2 CFR § 200.464	Allowable with restrictions
Rental Costs of Real Property and Equipment	2 CFR § 200.465	Allowable with restrictions
Specialized Service Facilities	2 CFR § 200.468	Allowable with restrictions
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination Costs	2 CFR § 200.472	Allowable with restrictions
Training and Education Costs	2 CFR § 200.473	Allowable with restrictions, for employee development
Transportation Costs	2 CFR § 200.474	Allowable with restrictions
Travel Costs	2 CFR § 200.475	Allowable with restrictions

The City understands funds may be used for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the SLFRF Award Terms and Conditions, direct and indirect costs may be charged to their ARPA award as administrative costs as long as they are accorded consistent treatment per 2 CFR 200.403.

Direct costs are those that are identified specifically as costs of implementing the ARPA program objectives, such as contract support, materials, and supplies for a project.

Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARPA award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and the City will not charge the same administrative costs to both direct and indirect cost categories, or to other programs.

Also review **Section 15 – Match, Braided Funds & Loans** for more specific details on allowable and unallowable cost scenarios.

Below are the City's procedures for determining reasonableness, allocability, and allowability of costs:

- A. **Review and understand the Treasury's Award Terms and Conditions** as well as the federal cost principles that govern the project funding.
- B. **Determine allowability, allocability, and cost reasonableness of all activities funded by ARPA-SLFRF and associated costs.** The initial assessment will be conducted at the project identification or selection stage to ensure eligibility, and then ongoing reviews and evaluations will continue throughout the course of the project prior to each invoice approval or disbursement.
 - a. Measures to assess reasonableness will vary based on the items and context of the purchase. Micro and Small purchase types will be informal whereas formal purchases may require more analysis. The City will use approaches such as individual itemized cost analysis or total price comparisons when multiple vendors bid on items. Independent cost estimates and market research will often be conducted to assess and compare prices. Historical price data and pricing based on prior competitions for similar purchase types may also be used as a means to assess cost reasonableness.
- C. **Monitor, track, and report funds** routinely against approved budgets, obligations, and expenditures and identify direct and indirect costs. Keep all records organized and easily accessible for potential audits or reviews.
- D. **Document the process.** The City will maintain thorough documentation to support determinations and all associated costs.
- E. **Seek Guidance.** The City will seek guidance when there is uncertainty or complexity in the determination process by consulting with appropriate personnel such as financial officers, legal advisers, internal auditors, or grant administrators. Also, the City will seek clarification from the funding agency as needed to ensure that costs meet the necessary standards.
- F. **Implement Corrective Actions.** If any costs are later found to be unreasonable, unallocable, or unallowable, the City will assess for most appropriate actions and ensure process improvements are documented and implemented into ongoing operations. This may involve reallocating costs, adjusting budgets, or seeking approval for cost transfers or other remedies per the requirements provided by the Treasury and outlined in the Uniform Guidance.

SECTION 13 – CASH MANAGEMENT & DISBURSEMENTS

The City will budget, forecast, and routinely analyze cash flow statements. In addition to the City's established financial management procedures and related internal controls, efficient cash management ensures that funds are used optimally, and timely disbursements are made for all ARPA-SLFRF-funded activities. This City will ensure that all disbursements align with federal, state, and local policies.

While not stated specifically in the Final Rule, the Treasury does not require or have a preference as to the payment structure for recipients that transfer funds to subrecipients (e.g., advance payments, reimbursement basis, etc.). Ultimately, it is the City's responsibility to comply with the eligible use requirements and any other applicable laws or requirements and are responsible for the actions of their subrecipients or beneficiaries.

The City may first opt for reimbursement-based payments, when feasible. However, the City will ultimately determine the most effective approach to accomplish the objectives of the project. All disbursements will be for allowable, allocable, and reasonable costs and will be supported by legal agreements and/or other relevant source documentation.

Not limited to the following examples but as part of internal control policies related to cash management and disbursements, the City uses prenumbered checks for all disbursements made by check. Unused check supplies are stored in a secure location with only authorized representatives having access. Blank checks are not to be signed in advance, checks are never made payable to cash, and checks are made only by representatives who are not also authorized to sign them. Authorized check signers must thoroughly review invoices and supporting documents and verify the receipt of all goods and services. Disbursements are only made to authorized vendors and all employees have a secure personnel file that at a minimum includes hiring authorization, salary history, hours authorized to work, federal and state withholding forms, health insurance and retirement deduction information, and authorization for all other payroll deductions.

SECTION 14 – PROGRAM INCOME

Program income policies and procedures under the American Rescue Plan Act’s State and Local Fiscal Recovery Fund (ARPA-SLFRF) help ensure fiscal responsibility and regulatory compliance while maximizing the impact of federal assistance. Program Income, when applicable to the project, will be identified, tracked, reported, and appropriately utilized.

As clarified in the Final Rule FAQ 13.15, program income requirements of 2 CFR 200.307 do not apply under the revenue loss (EC 6.1) eligible use category. As such, recipients may maintain program income, which will not be considered an addition to the federal award.

Per Uniform Guidance definitions in 2 CFR 200.1, Program Income means gross income earned by the non-federal entity (the ARPA Recipient and its subrecipients) that is directly generated by a supported activity or earned as a result of the federal award (ARPA-SLFRF allocation) during the *period of performance* except as provided in § 200.307(f).

The U.S. Department of the Treasury has clarified in its Final Rule FAQs that recipients may add program income to the federal award. Any program income generated from SLFRF funds must be used for the purposes and under the conditions of the federal award.

Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. For any SLFRF funded loans, the City will follow Treasury’s guidance on tracking and disposing of program income from loans, consistent with the statutory requirements and timing of SLFRF expenditures.

Program income does *not* include:

- Interest earned on advances of federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts;
- Income earned from the investment of initial proceeds of a grant advance from the U.S. Treasury;
- Proceeds from subrecipient fundraising activities;
- Taxes, special assessments, levies, fines, and other such revenues raised by a non-federal entity are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income;
- Proceeds from the sale of real property, equipment, or supplies are not program income; such proceeds will be handled in accordance with the requirements of the Property Standards [§§ 200.311](#), [200.313](#), and

[200.314](#), or as specifically identified in federal statutes, regulations, or the terms and conditions of the federal award.

SECTION 15 – MATCH, BRAIDED FUNDS, & LOANS

LOANS

SLFRF funds may be used to make loans, provided that the loan supports an activity that is an eligible use of funds, the SLFRF funds used to make the loan are obligated by December 31, 2024, and expended by December 31, 2026, and the cost of the loan is tracked and reported in accordance with the Final Rule.

In using SLFRF funds to make loans, recipients must be able to determine the amount of funds used to make a loan and must comply with Treasury guidance, all restrictions on the timing of the use of funds, and restrictions in the Uniform Guidance.

MATCH

SLFRF funds may be, but are not required to be, used along with other funding sources for a given project. As indicated by Treasury, the City understands that ARPA-SLFRF funds available under the “revenue loss” eligible use category generally may be used to meet the non-federal cost-share or matching requirements of other federal programs.

If the City decides to use SLFRF funds to satisfy match or cost-share requirements for a federal grant program, it will first be confirmed with the relevant awarding agency that no waiver has been granted for that program, that no other circumstances enumerated under 2 CFR 200.306(b) would limit the use of ARPA-SLFRF funds to meet the match or cost-share requirement, and that there is no other statutory or regulatory impediment to using the ARPA-SLFRF funds for the match or cost-share requirement.

SLFRF funds beyond those that are available under the revenue loss eligible use category may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. As an example, the *Infrastructure Investment and Jobs Act (IIJA)* provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects. The final rule will be consulted for further details if the City’s seeks to utilize ARPA-SLFRF funds as a match for these projects.

BRAIDED FUNDS

Blending and braiding refers to using multiple sources of funding for complementary purposes and provided that the costs are eligible costs under each source program and compliant with all other related statutory and regulatory requirements and policies, including restrictions on use of funds, is allowable under ARPA-SLFRF.

The use of ARPA-SLFRF funds on all braided projects would be subject to the (December 31, 2024) deadline on obligating funds and no later than (December 21, 2026), for expending funds and the ARPA portion of the funding must cover an eligible use of funds. The City will report to Treasury on the date and amount of SLFRF funds obligated and expended for any portion of a project covered by ARPA funds.

SECTION 16 – CLOSEOUT

As outlined in § 200.344, the federal awarding agency or pass-through entity will close out the federal award when it determines that all applicable administrative actions and all required work of the federal award have been completed by the City.

The City must submit, no later than one hundred twenty (120) calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the ARPA-SLFRF award.

A subrecipient must submit to the City, no later than ninety (90) calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the federal award.

The City must promptly refund any balances of unobligated and/or unexpended funds. See OMB Circular A-129 and see [§ 200.346](#), for requirements regarding unreturned amounts that become delinquent debts.

If the City does not submit all reports in accordance with uniform guidance requirements and the terms and conditions of the federal award, the City is aware the federal awarding agency will proceed to close out with the information available within one (1) year of the period of performance end date.

If the City does not submit all reports in accordance with this section within one (1) year of the period of performance end date, the federal awarding agency must report the non-federal entity's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system (currently FAPIIS). Federal awarding agencies may also pursue other enforcement actions per [§ 200.339](#).

COUNCIL AGENDA ITEM #12

Council Meeting:
March 12, 2024

Originating Dept: Finance

Agenda Item:

Discussion and consideration of action to approve an ARPA Financial Standards of Conduct and Conflict of Interest policy.

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |



STANDARDS OF CONDUCT AND CONFLICT OF INTEREST POLICY

CITY OF LACY LAKEVIEW

The information compiled in this template is neither an exhaustive treatment of the law on this subject nor a substitute for the advice of an attorney. It is important to consult the individual state and local laws cited for detailed information about the issues discussed here and to consult an attorney to apply these legal principles to specific situations.

Every state and local City/County of government may have unique and specific requirements related to carrying out federal, state, and local activities. In some circumstances, a home rule charter, local policy, or ordinance may also have more stringent requirements.

This document is being provided as an option for recipients of ARPA SLFRF to demonstrate compliance with 2 CFR § 200.

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SECTION 1 – PRINCIPLES & VALUES

The City’s management of the ARPA-SLFRF efforts are governed by an unyielding commitment to our Standards of Conduct and Conflict of Interest Policies (the Standards). Decisions and actions are made with the highest degree of integrity. The Standards are based on honesty, objectivity, fairness, and respect.

These City of Lacy Lakeview’s core principles and values guide relationships within our community, and all of those impacted by the use of ARPA-SLFRF funds including beneficiaries, subrecipients, consultants/contractors, vendors, awardees, local officials, staff, and all individuals who are directly affiliated with ARPA-SLFRF recovery efforts:

- **Integrity.** We will act in a lawful and ethical manner, never knowingly violating any law or our principles and standards of ethical conduct in the selection, award, and administration of all ARPA–SLFRF transactions.
- **Stewardship, Trust, & Service.** We will serve the people of our community to ensure an equitable recovery effort while following the prescribed rules of managing taxpayer resources.
- **Equity.** We will strive for a community that is fair for everyone and will ensure ARPA-SLFRF funded activities are selected and managed with equity fully in mind.
- **Transparency.** We will disclose any conflicts of interest we may have (or be made aware of) related to our responsibilities to the applicable parties including the State of Texas Ethics Commission, our internal Conflict of Interest Point of Contact, and the U.S. Treasury, and remove conflicts when necessary.
- **Honesty & Communication.** We will work to ensure an environment where employees (and all engaged stakeholders) are encouraged to seek advice, report misconduct, or question a business practice in good faith and without retaliation.
- **Partnership and Respect.** We will work with others who share our objectives and values and respect our stakeholders and fellow staff members, treating others with fairness and courtesy.

SECTION 2 – RESOURCE REFERENCES

Multiple federal, state, and local conduct and conflict of interest related laws govern the ARPA-SLFRF funded activities. ARPA funds are primarily governed by the ARPA regulations, the jurisdiction’s signed agreement to the [ARPA-SLFRF Terms and Conditions](#), and specific requirements of 2 CFR § 200.318(c). The conflict of interest policy applies to each activity funded under the ARPA-SLFRF award. Recipients (and subrecipients) must disclose in writing to the U.S. Treasury or the pass-through entity, as appropriate, any conflict and/or potential conflict of interest affecting the awarded funds in accordance with 2 CFR § 200.

This policy also aligns with and adheres to existing local and State of Texas requirements. While the following is not a fully exhausted list, the standards outlined in this policy conform with the following applicable federal and state regulations. Existing municipal, county and state-level adopted policies will also apply and may be referenced throughout this document as well, and where overlapping policies are identified, the most stringent application should apply.

Uniform Guidance 2 CFR 200:

- [2 CFR 200.318\(c\)](#)
- [§ 200.112 Conflict of interest.](#) The Federal awarding agency must establish a conflict of interest policy for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity by applicable Federal awarding agency policy.

State of Texas: The following includes references to additional relevant State of Texas conflict of interest and disclosure laws applicable to city officials, employees, and vendors. A home rule charter, local policy, or ordinance may provide for more stringent requirements in some circumstances.

- <https://www.ethics.state.tx.us/resources/laws-regulations/>
- [Local Government Code Chapter 171: Real Property and Business Interests](#)
- [Local Government Code Chapter 176: Income and Gifts from and Family Relationships with Vendors](#)
- [Government Code Chapter 552: Public Information](#)
- [Government Code Chapter 572 Open Govt; Ethics. Personal Financial Disclosure, Standards of Conduct, and Conflict of Interest](#)
- [Local Government Code Chapter 145: Financial Disclosure in Cities with a population of 100,000 or more](#)
- [Section 15.01 – Texas Free Enterprise and Antitrust Act of 1983](#)
- [Government Code Section 2252.908 Vendor Disclosure of Interested Parties \(Form 1295\)](#)
 - <https://www.ethics.state.tx.us/>
 - https://www.ethics.state.tx.us/resources/FAQs/FAQ_Form1295.php
 - <https://www.ethics.state.tx.us/filinginfo/videos/Form1295/CreateCertificate/CreateCertificate.html>
 - <https://www.ethics.state.tx.us/data/filinginfo/1295Changes.pdf>
- https://www.ethics.state.tx.us/statutes/ch36_39.php
- [Texas Penal Code Title 8 Chapter 36 Bribery and Corrupt Influence](#)
- [Texas Penal Code Title 8, Chapter 39 Abuse of Office](#)
- [Chapter 305, Registration of Lobbyists and Chapter 34, Commission Rules: Regulations of Lobbyists \(](#)
<https://www.ethics.state.tx.us/resources/lobby/>
- [Texas Ethics Commission – Lobbying in Texas – A Guide to the TX Law](#)

External Resource Reference Guides:

- [TX Ethics Commission A Guide to Ethics Laws for State Officers and Employees](#)
- [TX Municipal League COI Disclosure Laws for City Officials, Employees and Vendors](#)

In the event of any discrepancy between the provisions of Federal and local regulations, the most stringent provision will prevail. This Policy does not supersede the authority and duty to comply with the laws and regulations cited above.

This Standard of Conduct and Conflict of Interest Policy will be made available to government officers and employees as well as other identified stakeholders so that they are aware of shared responsibilities, individually or jointly, to ensure that the objectives of the Policy are fully met.

Vendors, contractors, and subcontractors must also be made aware of their responsibilities related to the City's Standard of Conduct and Conflict of Interest Policy.

This Policy should align with and adhere to existing local and State of Texas requirements as well as 2 CFR § 200.318(c), as agreed upon within the executed ARPA-SLFRF Terms and Conditions.

SECTION 3 – DEFINITIONS

- **Business Entity** means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or any other entity recognized by law.
- **Conflict of Interest (COI)** is an actual or potential COI situation described at 2 CFR 200.318(c)(1) or (c)(2). The term also includes situations that create, or may create, an unfair competitive advantage, or the appearance of such.
- **COI Point of Contact** means the individual identified in Section 7 of this Policy designated to receive, review, and coordinate necessary guidance, disclosures, and reporting steps as applicable to federal, state, and local handling requirements of all real or potential conflict of interests.
- **Contract** means, for the purpose of Federal Financial Assistance, a legal instrument by which the Entity purchases property or services needed to carry out a program or project under a Federal award, not limited to but including agreements, memorandums of understanding, and purchase orders properly executed with the recipient (or subrecipient).
- **Contractor** means an entity or individual that receives a Contract.
- **Covered Individual** means a Public Officer, employee, or agent of the City.
- **Covered Nonprofit Organization** means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State or any political subdivision of the State (including the City).
- **Covered Transaction** is a non-procurement or procurement transaction that is subject to the prohibitions outlined within this Policy.
- **Direct Benefit** means, with respect to a Public Officer or employee of the City or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.
- **Equity** means the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black,

Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

- **Federal Financial Assistance** means Federal financial assistance that the City receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- **Gifts** means payment or enrichment without equivalent retribution or of lesser value. Includes, but is not limited to, money, goods, or any other object, favorable economic opportunities, tips, concessions, benefits, discounts, privileges, or special considerations.
- **Governing Board** means the City Council of the City of government.
- **Immediate Family Member** is described at 2 CFR 200.465(c)(4) and means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
- **Involved in Making or Administering** means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward, or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official participates in that action.
- **Local Government Officer** is defined as a member of the governing body of a local governmental entity; Mayor, Council Members, local government corporation board members, the City Manager, and employees or other agents of a local governmental entity who exercise discretion in the planning, recommending, selecting, or contracting of a vendor. Also see ---“*local public official*” which means a member of the governing body or another officer, whether elected, appointed, paid, or unpaid, of any district (including a school district), county, municipality, precinct, central appraisal district, transit authority or district, or other local governmental entity who exercises responsibilities beyond those that are advisory in nature.
- **Non-Federal Entity** is defined at 2 CFR 200.1.
- **Pass-Through Entity** means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

- **Public Officer** means an individual who is elected or appointed to serve or represent the City (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the City. Other names for the same position may include: “Public Servant” (Texas Penal Code, Ch’s 36 & 37, “Municipal Officer” (Texas Local Govt. Code Ch. 145), “Local Public Official” (Texas LGC Ch. 171), “Local Governmental Officer” (Texas LGC CH. 176), and “Public Official” (Texas Govt. Code Ch. 573).
- **Recipient (“ARPA Recipient”)** means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award (2 CFR 200.1).
- **Related Party** means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the City/County) of a Covered Individual, of a partner of a Covered Individual, or an Immediate Family Member of a Covered Individual.
- **Subaward** means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.
- **Subcontract** means any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.
- **Subcontractor** means an entity that receives a Subcontract.
- **Subrecipient** means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

SECTION 4 – CONFLICT OF INTEREST REQUIREMENTS IN TEXAS

4.1 CONFLICT OF INTEREST STANDARDS OVERVIEW

These standards of conduct contained herein are applicable to all procurement application selections, and/or ARPA-SLFRF funds disbursement activities. A common source of alleged wrongdoing revolves around conflicts of interest. Whether real or perceived, these allegations often arise out of situations involving personal financial gain, employment, or special treatment for family members or business relations. To protect all ARPA transactions from the undue influence of such conflicts and to bolster an equitable recovery process, the City of Lacy Lakeview will maintain this Standards of Conduct and Conflict of Interest Policy throughout the ARPA period of performance.

Prohibited Conflicts of Interest in Contracting. No City of Lacy Lakeview employee, officer, or agent (including Subrecipients) may participate in the selection, award, or administration of a contract if he or she has a real or apparent conflict of interest. Such conflict of interest would arise when the employee, officer, or agent, any member of his or her family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. In the case of any aforementioned relationships, he/she shall not intervene, either directly or indirectly, in any matter related to them.

- Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.
- Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section 4 (4.2)(A), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.

4.2 CONFLICT OF INTEREST DISCLOSURE RESPONSIBILITIES

Officers, employees, and agents of the governmental entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, other than an unsolicited item of nominal value that may be accepted under a written policy adopted by the City/County. This includes, but may not be limited to, gifts, gratuities, favors, benefits, loans, commissions, or other special discounts.

All persons covered by this policy shall fully disclose any real or potential conflicts of interest. Every person must report any act that violates the provisions of this Policy and Standards of Conduct. All persons shall collaborate with any investigation initiated by the City of Lacy Lakeview, the State of Texas or the Federal

Government related to conflicts of interest.

The City/County shall adhere to Local Government Code Chapter 176 for specific requirements related to governmental officer disclosures in Texas.

In addition to the expectation that all officers understand and follow local, state, and federal law, and review all solicitation/contract documents and provisions closely, the City's designated COI Point of Contact (see [Section 5](#) of this document) will be available to provide guidance on the proper use of a disclosure form and other related code of conduct requirements and details including required federal, state, and local reporting timelines, as applicable.

4.3 FEDERAL, STATE, AND/OR AGENCY-LEVEL DISCLOSURES

4.3.10 CONFLICT OF INTEREST QUESTIONNAIRE (CIQ)

CIQ: A questionnaire defined by Chapter 176, Texas Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

A vendor is required to file a conflict of interest questionnaire if the vendor has a business relationship with the City and has: (1) an employment or other business relationship with an officer or an officer's family member that results in the officer receiving taxable income that is more than \$2,500 in the preceding twelve months; (2) has given an officer or an officer's family member one or more gifts totaling more than \$100 in the preceding twelve months; or (3) has a family relationship with an officer.

A vendor is required to file a questionnaire not later than the seventh business day after the later of the following: (1) the date that the vendor begins discussions or negotiations to enter into a contract with the City or submits an application or response to a bid proposal; or (2) the date that the vendor becomes aware of a relationship or gives a gift to an officer or officer's family member, or becomes aware of a family relationship with an officer.

4.3.11 CERTIFICATION OF INTERESTED PARTIES FORM 1295

In 2015, the Texas Legislature adopted House Bill 1295, which added [Section 2252.908](#) of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The law applies only to a contract of a governmental entity or state agency that either (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a value of at least \$1 million, or (3) is for services that would require a person to register as a lobbyist under Chapter 305 of the Government Code. The disclosure requirement applies to a contract entered into on or after January 1, 2016.

The Texas Ethics Commission was required to adopt rules necessary to implement that law, prescribe the disclosure of interested parties form, and post a copy of the form on the Commission's website. The Commission adopted the Certificate of Interested Parties form (Form 1295) on October 5, 2015. The Commission also adopted new rules (Chapter 46) on November 30, 2015, to implement the law. The Commission does not have any additional authority to enforce or interpret House Bill 1295.

[The Conflict of Interest Questionnaire \(Form CIQ\) can be reviewed here.](#) *Note, this form copy is only for reference and cannot be filled out by hand. A vendor must use the filing application to generate the form and print it from there. Instructions for filing the form can be accessed [here](#).*

Also refer to <https://www.ethics.state.tx.us/> and **Section 2 – Resource References** of this document for additional links to access Form 1295 Frequently Asked Questions and related laws and regulations.

What Contracts Apply to Form 1295?

The law applies only to a contract between a governmental entity or state agency and a business entity at the time it is voted on by the governing body or at the time it binds the governmental entity or state agency, or whichever is earlier, including an amended, extended, or renewed contract, of a governmental entity or state agency that either:

- requires an action or vote by the governing body of the entity or agency before the contract may be signed; or
- has a value of at least \$1 million or is for services that would require a person to register as a lobbyist under Chapter 305 of the Government Code. Gov't Code § 2252.908; 1 T.A.C. §§ 46.1(b), 46.3(a). The disclosure requirement applies to a contract entered into on or after January 1, 2016.

A contract does not require an action or vote by the governing body of a governmental entity or state agency if:

- the governing body has legal authority to delegate to its staff the authority to execute the contract;
- the governing body has delegated to its staff the authority to execute the contract; and
- the governing body does not participate in the selection of the business entity with which the contract is entered into.

4.3.12 CONFLICT OF INTEREST DISCLOSURES BY GOVERNMENT OFFICER (CIS)

The notice to the appropriate local governmental entity when a local government officer has become aware of facts that require the officer to file this statement in accordance with [Chapter 176, Local Government Code](#). It provides the nature and extent of business and/or family relationships between officer and vendor and other disclosures, in accordance with Section 176.003 of the Local Government Code. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

1. An officer must file a statement if the officer or officer's family member has an employment or other business relationship with a vendor that results in the officer or officer's family member receiving

taxable income of more than \$2,500 in the preceding twelve (12) months. An officer who only receives investment income, regardless of the amount, is not required to file a disclosure statement. Investment income includes dividends, capital gains, or interest income gained from a personal or business checking or savings account or another similar account, a personal or business investment, or a personal or business loan.

2. An officer is required to file a statement if the officer or officer's family member accepts one or more gifts (including lodging, transportation, and entertainment accepted as a guest) from a vendor that has an aggregate value of more than \$100 in the preceding twelve months. An officer is not required to file a statement in relation to a gift, regardless of amount, if the gift: (1) is a political contribution; (2) is food accepted as a guest; or (3) is offered on account of kinship or a personal, professional, or business relationship independent of the official status of the recipient.
3. An officer is required to file a statement if the officer has a family relationship with the vendor.

SECTION 5 – GIFT STANDARDS

[Chapter 36 of the Penal Code](#) prohibits public servants from accepting certain gifts or benefits. Violations of the laws in this chapter carry criminal penalties, and complaints alleging such violations are handled by local prosecutors, not by the Texas Ethics Commission.

Subject to the few exceptions set forth below and further described in the *Penal Code Section 36.08*, a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Vendor/Contractor, or a Subcontractor or other direct recipients of ARPA-SLFRF related benefits.

Exception. A Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this does not exceed \$50 in a calendar year:

- Honorariums for participating in meetings;
- Advertising items or souvenirs of nominal value; or
- Meals furnished at banquets.

Even if the acceptance of a gift is legally permissible, a governmental Officer or employee as well as vendors/contractors should always consider whether the gift raises the appearance of impropriety before giving or accepting.

Internal Reporting. A Covered Individual shall report any gift accepted to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency.

- A subrecipient shall also report all potential instances of known or potential conflicts of interest to the City (also referred to as the ARPA Recipient or the Pass-Through Entity) and all instances of gifts, excluding those that fall within the exceptions outlined in 5.1(a).

SECTION 6 – VIOLATIONS OF POLICY

Any alleged violations of the standards set forth in this Policy shall be immediately referred to the City’s COI Point of Contact. The offending employee, officer, or agent will be subject to disciplinary actions that could result in their termination of employment.

Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising concerning the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee’s termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent’s contract.

Disciplinary Actions for Contractors and Subcontractors. The City shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.

Knowingly violating the terms of an agency’s ethics and conflict of interest policy may also be penalized as a criminal offense. Any such occurrence will be reviewed on a case-by-case basis to determine steps beyond above stated disciplinary actions.

- As outlined in Chapter 176 of the Texas Government Code, “an officer or vendor who knowingly fails to file a statement or a disclosure when required to do so commits a Class A, B, or C misdemeanor, depending on the amount of the contract. It is an exception to prosecution that an officer/vendor files a statement/questionnaire not later than the seventh day after the date the person receives notice from the city of the alleged violation.”

Protections for Whistleblowers. In accordance with [41 U.S.C. § 4712](#), the City shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; of (vii) a management official or other employee of the City, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

SECTION 7 – CONFLICT OF INTEREST POINT OF CONTACT

While all stakeholders have a responsibility to understand what represents a potential, perceived, or real conflict of interest and to follow state and local disclosure mandates, the City of Lacy Lakeview has taken an additional step by identifying a centralized point of contact to oversee the collection, reporting, communications, and guidance related to real or potential conflicts of interest on all ARPA-SLFRF funded activities. The designated POC will ensure required state and local forms are completed, shared, and retained in a compliant manner. The designated POC will be available to provide information throughout the entire project life cycle for all SLFRF covered transactions.

The designated COI Point of Contact may be updated as needed, but at the time of publication of these Standards, the following information is accurate:

TITLE	FIRST & LAST NAME	EMAIL ADDRESS	PHONE NUMBER
COI Point of Contact ("Actual Title")	Laurie Kaczmarek	Laurie.Kaczmarek@lacylakeview.org	254-799-2458

1. PRIOR TO AWARD OF CONTRACT OR SUBAWARD.

- a. Prior to the award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
- b. Prior to the award of a Contract or Subaward, appropriate ethics and conflict of interest related provisions should be included in solicitations and contractual template language.
- c. Identified potential conflicts will be reviewed and evaluated. Removal from project involvement at any stage or removal from award consideration with a written record and other measures may be identified.

2. MANAGEMENT PRIOR TO AWARD OF CONTRACT OR SUBAWARD

If, after completing the Texas Ethics Commission COI related Forms, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to City Manager and to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:

- a. Accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from either:
 - 1) the Federal awarding agency (US Treasury) with appropriate mitigation measures, or
 - 2) the Pass-Through Entity (the ARPA Recipient) if a subrecipient
- b. Reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board shall, in writing, document a justification supporting such rejection. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the City may enter into the Contract or Subaward in accordance with the purchasing or subaward policy.

3. POST AWARD OF CONTRACT OR SUBAWARD

All contractors, subrecipients, awardees, beneficiaries and other identified stakeholder agents have an ongoing responsibility to provide notification immediately after the identification of any potential conflict of interest.

In accordance with Chapter 176, Local Government Code, if the conflict involves a government officer of the City, the Conflicts Disclosure Statement (Form CIS) will be provided to the COI Coordinator serving as the “Records Administrator” no later than seven (7) business days from date of initial identification.

Confidentiality & Public Information Act

- Potential conflicts of interest reports by a third party will remain anonymous and will be reviewed with legal representatives as appropriate.
- Reports of potential conflict of interest by the affiliated parties will be reviewed with a determination of the next steps.
- All filed COI disclosures in Texas will be subject to the Public Information Act of Texas.

4. GENERAL ADMINISTRATION

The Texas statements and disclosures must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and disclosures filed under Chapter 176.

A city that maintains a website is required to post on that site statements and disclosures that are required to be filed under Chapter 176. However, a city that does not have a website is not required to create or maintain one.

The following conflict of interest documents, as deemed necessary by legal counsel and as applicable to any ARPA-SLFRF transactions will be retained on record:

- All types of disclosures including conflict of interest notifications via Conflict of Interest Disclosure (Form CID) or any other format;
- Certification of Interested Parties (Form 1295) as applicable;
- Conflict of Interest Questionnaire (Form CIQ);
- Cases of failure to disclose;
- Reviews or investigation of alleged conflicts; or
- Action(s) taken, or resolution(s).

The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

These ARPA/SLFRF Standards of Conduct and Conflict of Interest Policies and Procedures have been reviewed and adopted as applicable by legal or otherwise authorized representatives of the [ARPA RECIPIENT NAME] and are thereby approved on _____ (enter date).

Printed Name

Title of Authorized Representative

Signature of Authorized Representative

Date

COUNCIL AGENDA ITEM #13

Council Meeting:
March 12, 2024

Originating Dept: Finance

Agenda Item:
Discussion and consideration of action to approve an ARPA Financial Document Management and Records Retention Policy.

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |



City of Lacy Lakeview

**Document Management &
Records Retention Policy
(ARPA Projects)**

**Policy Date
As of March 12, 2024**

Version 1.0

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OVERVIEW & PURPOSE

This policy pertains to all documents created or maintained pursuant to the ARPA/SLFRF Award. The purpose of this Records Retention Policy is to ensure all applicable City of Lacy Lakeview representatives, hereafter called “ARPA Recipient” understand and adhere to the record retention requirements as identified in the ARPA Terms and Conditions, the Federal Uniform Guidance 2 CFR 200, other official Treasury Guidance, as well as applicable State of Texas Record Keeping requirements.

This document is intended to provide the general protocols, guidance, and framework for the files, records, and reports used and stored by the ARPA Recipient for the purposes of carrying out the ARPA funded programs during the contractual period of performance and throughout the ARPA required retention period.

RETENTION OF RECORDS

The Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) [Award Terms and Conditions](#) and the [Compliance and Reporting Guidance](#) set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARPA/SLFRF award.

It is the policy of ARPA Recipient to follow Treasury’s record retention requirements as it expends SLFRF pursuant to the ARPA/SLFRF award. Accordingly, the ARPA Recipient agrees to:

- Retain all financial and programmatic records related to the use and expenditure of SLFRF pursuant to the ARPA/SLFRF award for a period of five (5) years after all SLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with SLFRF for five (5) years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

COVERED RECORDS

For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the ARPA Recipient’s expenditure of SLFRF funds on eligible projects, programs, or activities pursuant to the ARPA/SLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of SLFRF for eligible projects, programs, or activities;
- Documentation of rational to support a particular expenditure of SLFRF (e.g., expenditure constitutes the ARPA Recipient/subrecipient’s scope of work;

- Documentation of all costs invoiced or otherwise charged to the ARPA/SLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Documentation of all monitoring and/or audit and reporting activities as a direct result of SLFRF;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 CFR §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with SLFRF, including time and effort reports; and
- Indirect cost rate proposals.
- All other supporting documents, statistical records, reports, and all other non-federal entity records pertinent to the project funded by ARPA/SLFRF.

Commented [CB1]: In Sub policy, not here

DISPOSITION OF RECORDS & STORAGE

The ARPA Recipient’s records must/will be stored in a safe, secure, and accessible manner.

Commented [CB2]: Document/records is the same?

The ARPA Recipient’s defined Management Information System (MIS) (as applicable) and/or Document Repository system which will be used for electronic file records is ENTER DESCRIPTION HERE:

The defined systems/Document Repository will maintain reliability to ensure records are accurate and available, preserve authenticity to protect against unauthorized access, and provide usability to staff so that records can be easily found and updated. Information shall be transferred to the ARPA Recipient and designated ARPA PM at key points throughout the project from various parties including subrecipients, beneficiaries, contractors/vendors, and others.

The ARPA Recipient will carry out this plan in its entirety with a preference for digitally stored data, password protection and limited building/file access. All Projects that involve personally identifiable information (PII) or any data deemed as sensitive or confidential in nature, shall be managed appropriately. PII data is in reference to but will not be limited to individual/applicant name, address, driver’s license number, income level, or other personal information for determining identity and/or project eligibility. If such data is applicable to the project, the ARPA Recipient (or Subrecipient) should ensure a **Client Data & Personally Identifiable Information (PII) Plan** is in place that addresses specific steps to ensure potential PII data is handled and maintained in a secure and confidential manner. The ARPA Recipient agrees to comply with all local, state, and federal regulations regarding handling, release, or disclosure of such information.

DEPARTMENTAL RESPONSIBILITIES

Any department or unit of the ARPA Recipient and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the ARPA Recipient to non-compliance with the ARPA Terms and Conditions. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Finance Director will work closely with the GrantWorks and will be responsible for identifying and/or collecting the documents internally as well as from others receiving ARPA funds. The ARPA Recipient and its

designees must retain and arrange for the proper storage, retrieval, and transfer of records. City Secretary shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

Reporting Policy Violations: The ARPA Recipient is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee’s supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the City Manager and/or the governing body. The ARPA Recipient prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Questions About the Policy: Any questions about this policy should be referred to Calvin Hodde, 254-799-2458; Calvin.Hodde@lacylakeview.org, who oversees administering, enforcing, and updating this policy. All revised policies should be clearly tracked and shared, and contingent on nature of revisions, may also require additional approval.

Project Closeout: The City of Lacy Lakeview will identify and collect applicable records for each project carried out with ARPA funding. A document closeout checklist (by project) will then be shared accordingly with subrecipients, and other service providers along with record sharing, document transfers, and general document review procedures at closeout. The ARPA Recipient will work with the designated ARPA PM and other stakeholders such as subrecipients and contractors to ensure all records are transferred in a secure, efficient, and timely manner. The ARPA Recipient will continue to update and improve this Document Management & Records Retention Policy as additional best practices are identified and/or as Treasury SLFRF provides new relevant information related to record-keeping and compliance.

Attached in **Appendix A** of this document includes the current ARPA Recipient File Checklist that represents an initial list of ARPA Recipient administrative documents necessary for collection prior to closeout. This is not an exhaustive list and will remain subject to change. Additionally, each project carried out with ARPA funds will have a specific document closeout checklist to be used as a guide. There will be additional documents required for any projects carried out by parties other than the ARPA Recipient, such as subrecipients via a subaward and/or contractors and professional service providers.

These ARPA/SLFRF Document Management & Record Retention Policies and Procedures have been reviewed and adopted as applicable by legal or otherwise authorized representatives of the City of Lacy Lakeview and are thereby approved on March 12, 2024.

_____	_____
Printed Name	Title of ARPA Recipient Representative
_____	_____
Signature of ARPA Recipient Representative	Date

APPENDIX A – DOCUMENT CHECKLIST (SAMPLE)

The ARPA Recipient and Subrecipient Document Closeout Checklist are not exhaustive and subject to change. Below is the current list of ARPA document records required for potential collection. Although not specifically listed below, project specific documentation will also be applicable and saved as part of the ARPA records.

ARPA RECIPIENT DOCUMENTS CHECKLIST (ADMINISTRATIVE)	
<input type="checkbox"/>	ARPA Recipient Executed ARPA – SLFRF Terms and Conditions
<input type="checkbox"/>	ARPA Recipient Executed Title VI Form
<input type="checkbox"/>	ARPA Recipient Budget Submitted to Treasury/TDEM
<input type="checkbox"/>	Executed Agreements for Administrative Services
<input type="checkbox"/>	ARPA Recipient Communication Plan
<input type="checkbox"/>	Project Equity Review Form(s)
<input type="checkbox"/>	Environmental Review Form
<input type="checkbox"/>	Client Approval of Project
<input type="checkbox"/>	Conflict of Interest Questionnaire (CIQ) (as applicable)
<input type="checkbox"/>	Standards of Conduct with Conflict-of-Interest Policy
<input type="checkbox"/>	SAM Clearance: Eligibility Verification (EV) Form with UEI
<input type="checkbox"/>	Insurance and Indemnification Records (as applicable)
<input type="checkbox"/>	Lobbying Certification & Disclosure of Lobbying (<i>ARPA Terms & Conditions #0 (b) (vii) Restrictions in Lobbying, 31 CFR Part 21</i>)(as applicable)
<input type="checkbox"/>	ARPA Recipient’s Prior Year Fiscal Audit 2022-2026 (as applicable) Check here
<input type="checkbox"/>	ARPA Recipient’s Federal/State/Local Procurement Policy (for purposes of carrying out ARPA Project)
<input type="checkbox"/>	ARPA Recipient’s Financial Management Plan (for purposes of carrying out ARPA Project)
<input type="checkbox"/>	ARPA Recipient’s Personally Identifiable Information (PII) Plan (if applicable)
<input type="checkbox"/>	*ARPA Recipient’s Document Management & Records Retention Policy
<input type="checkbox"/>	ARPA Recipient’s Project Reports (Expenditure/Milestone/Performance and all) (as applicable)
<input type="checkbox"/>	Loss Revenue Calculation (if applicable)
<input type="checkbox"/>	ARPA Recipient’s Risk Action Plan (RAP) (as applicable)

ARPA RECIPIENT DOCUMENTS CHECKLIST (ADMINISTRATIVE)

<input type="checkbox"/>	Additional Supplemental Documentation (as applicable)
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**PROJECT DELIVERY DOCUMENT SAMPLE CHECKLIST
(for Subrecipient Delivered Projects – as applicable)**

<input type="checkbox"/>	Sole Source/Emergency Justification Form
<input type="checkbox"/>	Subrecipient NOFA/Application Final Document
<input type="checkbox"/>	Subrecipient NOFA Advertisement
<input type="checkbox"/>	Subrecipient NOFA Pre-Application Meeting
<input type="checkbox"/>	Subrecipient NOFA Questions & Answers
<input type="checkbox"/>	Subrecipient NOFA Addendum
<input type="checkbox"/>	Subrecipient NOFA Application Packet
<input type="checkbox"/>	Subrecipient NOFA Application Tabulation
<input type="checkbox"/>	Subrecipient NOFA Review & Selection Docs
<input type="checkbox"/>	Executed Subrecipient Agreement
<input type="checkbox"/>	Subrecipient Submitted/Approved Change Orders
<input type="checkbox"/>	Form 1295 Certificate of Interested Parties Form (if applicable – see FAQ for Form 1295 and 1295 Tipsheet)
<input type="checkbox"/>	Conflict of Interest Questionnaire (CIQ) as applicable
<input type="checkbox"/>	Standard of Conduct with a Conflict of Interest Policy
<input type="checkbox"/>	SAM Clearance: Subrecipient Eligibility Verification (SEV) Form
<input type="checkbox"/>	Insurance and Indemnification Records (as applicable)
<input type="checkbox"/>	Lobbying Certification & Disclosure of Lobbying (<i>ARPA Terms & Conditions #0 (b) (vii) Restrictions in Lobbying, 31 CFR Part 21</i>)
<input type="checkbox"/>	Subrecipient’s Prior Year Fiscal Audit Check here
<input type="checkbox"/>	Subrecipient’s Federal/State/Local Procurement Policy (for purposes of carrying out ARPA Project)
<input type="checkbox"/>	Subrecipient’s Financial Management Plan (for purposes of carrying out ARPA Project)
<input type="checkbox"/>	Subrecipient’s Invoice Packets
<input type="checkbox"/>	Subrecipient’s Personally Identifiable Information (PII) Plan (if applicable)
<input type="checkbox"/>	Subrecipient’s Document Management & Records Retention Policy

PROJECT DELIVERY DOCUMENT SAMPLE CHECKLIST (for Subrecipient Delivered Projects – as applicable)	
<input type="checkbox"/>	Subrecipient’s Post-Award Monitoring Checklists & Correspondence
<input type="checkbox"/>	Subrecipient’s Project Reports (Expenditure/Milestone/Performance and all) (as applicable)
<input type="checkbox"/>	Subrecipient’s Corrective Action Plan (if applicable)
<input type="checkbox"/>	Subrecipient Supplemental Document (as applicable)

PROJECT/OBLIGATION TYPE LEVEL DOCUMENT CHECKLISTS
<p>This list is only a sample of documents that may be applicable and collected. Typical project/obligation categories that may apply include the following:</p> <ul style="list-style-type: none"> ● Administrative Project Types ● EC 6.1 Awardee ● Beneficiary Services – Premium Pay ● Beneficiary Services – Entity ● Beneficiary Services – Individuals/Households ● Equipment/Software Purchases (Micro/Small and Standard/Sole Source/Emergency) ● Construction Services ● Professional Services – Engineering ● Professional Services – Consultants ● Acquisition and Relocation (as either a stand-alone project or subset of a project) <p>Additional documents will also be collected for projects that utilize Force Account Labor, and for projects that utilize a COOP for the purpose of purchasing equipment.</p>

COUNCIL AGENDA ITEM #14

Council Meeting:
March 12, 2024

Originating Dept: Finance

Agenda Item:
Discussion and consideration of action to approve the ARPA budget.

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |



Fund: 06 - GRANTS

Revenue	Budget	Actual
Department: 15 - ARPA Grant	FY 2024	as of 2/29/2024
06-15-00-3700 Grant Revenue	1,029,488.15	
Department: 16 - APRA	1,029,488.15	-

Expense	Budget	Actual
Department: 15 - ARPA Grant	FY 2024	as of 2/29/2024
06-15-00-4550 2201 - Professional Services	30,000.00	14,384.00
06-15-00-4551 2202 - Mesquite Waterline	19,503.69	19,503.69
06-15-00-4552 2203 - Sewer Smoke Testing	108,259.81	105,470.91
06-15-00-4553 2207 - Fire Dept Remodel	20,000.00	-
06-15-00-4554 2208 - Meyers WP Generator	30,000.00	15,191.25
06-15-00-4555 2209 - Emergency Vehicles	66,724.65	66,724.65
06-15-00-4556 2312 - Live Oak Park Fencing	250,000.00	17,146.43
06-15-00-4557 2314 - Onsolve Information System	15,000.00	-
06-15-00-4558 2315 - Police Body Cameras	61,000.00	-
06-15-00-4559 2317 - Portable Bypass Pump	50,000.00	-
06-15-00-4560 Add-on Equipment	200,000.00	15,707.61
06-15-00-4561 Warning Siren	19,000.00	-
06-15-00-4562 Spring Lake Rd Reclamation	35,000.00	-
06-15-00-4563 Old Central Rd Reclamation	125,000.00	
Department: 16 - APRA	1,029,488.15	254,128.54

COUNCIL AGENDA ITEM #15

Council Meeting:
March 12, 2024

Originating Dept: Administration

Agenda Item:

Discussion and consideration of action to cancel the second regularly scheduled Council meeting for March 2024.

Action:

- | | |
|---|--|
| <input type="checkbox"/> Work Session | <input type="checkbox"/> Ordinance |
| <input type="checkbox"/> Recognition | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> Motion/Order |
| <input type="checkbox"/> Special Presentation | <input type="checkbox"/> Other |