

REGULAR CITY COUNCIL MEETING WILL BEGIN AT 6:30 PM

NOTICE OF REGULAR MEETING

TOWN OF RANSOM CANYON

CITY COUNCIL AGENDA

TUESDAY, OCTOBER 10, 2023

Jana Trew, Mayor

Corey Evans, Alderwoman
Ron McWilliams, Alderman
Terry Waldren, Alderman

Val Meixner, Mayor Pro Tem
John Hand, Alderman
Elena Quintanilla, City Administrator

Notice is hereby given that the regular meeting for the governing body of the Town of Ransom Canyon is called for 6:30 p.m. on Tuesday, October 10, 2023. The meeting will be held at City Hall located at 24 Lee Kitchens Drive in Ransom Canyon, Texas. The City Council agenda and packet are posted online at <https://www.ci.ransom-canyon.tx.us>. If you are making a public comment the day of the meeting, you must publicly attend the meeting. The following are instructions on how to access the meeting via telephone or video conference call:

Please join my session from your computer, tablet or smartphone.

https://urldefense.proofpoint.com/v2/url?u=https-3A_meet.goto.com_262993629&d=DwIFAg&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=GbPjNov1NlwCICoT6upRpBhv0gBXu8YoIA-1eU1Kzm0mpsi-ZsANBO2nasZ3BHEi&m=PWgqymJROHo1s-93UiCPyUnhBy3RqtFREe4Sv8_g29_9tVZYIOA6pUj2x-w1swFR&s=b8QYJQOtaxiDUvPYVSZQjmGPFTX0hc7QZUc29a0zgW4&e=

You can also dial in using your phone

Access code: 262-993-629

United States: +1 (571) 317-3112

Join from a video-conferencing room or system.

Meeting ID: 262-993-629

Dial in or type: 67.217.95.2 or https://urldefense.proofpoint.com/v2/url?u=http-3A_inroomlink.goto.com&d=DwIFAg&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=GbPjNov1NlwCICoT6upRpBhv0gBXu8YoIA-1eU1Kzm0mpsi-ZsANBO2nasZ3BHEi&m=PWgqymJROHo1s-93UiCPyUnhBy3RqtFREe4Sv8_g29_9tVZYIOA6pUj2x-w1swFR&s=MvVWRSdTyNJQvlix_UAnITghDOGngTEadjKb7-tdHog&e=
Dial directly: [262993629@67.217.95.2](https://urldefense.proofpoint.com/v2/url?u=https-3A_meet.goto.com_install&d=DwIFAg&c=euGZstcaTDllvimEN8b7jXrwqOf-) or 67.217.95.2##262993629

Get the app now and be ready when your first meeting starts:

https://urldefense.proofpoint.com/v2/url?u=https-3A_meet.goto.com_install&d=DwIFAg&c=euGZstcaTDllvimEN8b7jXrwqOf-

- Report on New Municipal Court Cases
- c. Operations: Cory Needham
 - Operations Personnel Update
 - Update on the Water Meter Project
 - Mosquito Prevention
 - Storm Clean-Up Efforts
 - Winterizing Equipment
 - Copper and Lead Law
- d. Police: James Hill
 - Citations, Warnings, and Arrests
 - Police Training and Education
 - Weed Notices
 - Recreational Permits
 - Property Safety Tips
 - Disaster Recovery/Emergency Management Planning
- e. Fire: Rand McPherson
 - EMS Calls
 - Fire Calls
- f. Library: Angie Fikes
 - Pumpkin Painting
 - Halloween Decorations
 - Costumes and Candy

10. ADJOURN

Executive Session Disclosure Statement: The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices and 551.087 (Economic Development).

If any accommodations for a disability are required, please notify the City Administrator's office at 806-829-2470 at least two (2) working days prior to the date of the meeting. The building has handicap parking areas and is wheelchair accessible at the front entrance to the building.

All items listed on this agenda are eligible for both discussion and action unless expressly limited.

CERTIFICATION

DATED THIS THE 6th DAY OF OCTOBER, 2023

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of Ransom Canyon, Texas is a true and correct copy of said notice that has been posted in the display case at the City Hall of Ransom Canyon, Texas, a place convenient and readily accessible to the general public at all times, and said notice

was posted on or before October 6, 2023 by 4:00 PM and remained so posted continuously for at least 72 hours preceding the scheduled time of such meeting.

Elena Quintanilla, City Secretary

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the front doors of City Hall on _____ day of _____, 2023.

Elena Quintanilla, City Secretary

AGENDA ITEM #3

APPROVAL OF

MINUTES

Regular Meeting on

September 12, 2023

Ransom Canyon City Council Meeting Minutes
Regular Meeting, September 12, 2023
Ransom Canyon City Hall, 24 Lee Kitchens Drive

1. Call to Order/Pledges/Prayer

The regular city council meeting was called to order at 6:30 p.m. by Mayor Jana Trew. The City Council met in person at City Hall, 24 Lee Kitchens Drive, Ransom Canyon, Texas 79366. The following City Council members physically attended the meeting: Mayor Jana Trew, Councilmembers Dr. Corey Evans, Val Meixner, Ron McWilliams, Dr. Terry Waldren, and John Hand. Staff members attending the city council meeting included City Administrator, Elena Quintanilla; Deputy City Secretary, Leslie Randolph; Chief of Police, James Hill; Director of Public Works, Cory Needham; Fire Chief, Rand McPherson; and Librarian, Angie Fikes. The prayer was said by Councilmember Dr. Terry Waldren, followed by the pledges of allegiance. Guests attending in person are included in the attached list. Guests attending virtually included Scott K, Sarah, Delores Sanchez, Ashley Hougland, Charles, and Caller 1.

2. Citizen Comments

Vickey Keller provided her comments verbally and in writing to the City Council (see attached). John Hodges provided a report on behalf of the Property Owner's Association. Jim Rickard provided a report on behalf of the Chapel. Linda Williams thanked Alice Cox and John Hodges for cleaning the Property Owner's Association lot.

3. Minutes

Approval of the minutes for the special meetings on August 1, 2023 and August 30, 2023 were approved on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Ron McWilliams; motion carried unanimously.

4. Financials

The financial reports and the August 2023 claims and demands were approved on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried unanimously.

5. Public Hearing on Budget for Fiscal Year 2023-2024

Mayor Jana Trew opened the public hearing for comments at 6:55 p.m. Councilmember Ron McWilliams asked the City Council to consider compensating employees, particularly the Police Department, for obtaining additional education such as the case of Lt. Charles Jensen where he is pursuing a Master's degree. He also asked the City Council to consider additional compensation for certification

pay for the Police Department. Elena Quintanilla responded that certification pay is paid to employees who obtain additional certifications that are related to their position and requirements. Chief James Hill also commented that employees may be reimbursed for coursework outside of certification pay as long as the courses pertain to the job; however, Lt. Charles Jensen did not submit a request in advance. There were a couple of questions from citizens regarding whether the certification pay is paid by the citizens through taxation and whether the degrees and certifications are carried by the employee to their next employer if they leave the city. Another question was addressed as to whether an employee is compensated by the city if the certification is not applicable to the job. The public hearing was closed at 7:02 p.m.

6. Ordinance Adopting the 2023-2024 Fiscal Year Budget

The City Council adopted the 2023-2024 Fiscal Year Budget on a motion made by Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried four to one with Councilmember Ron McWilliams voting nay, and councilmembers, Dr. Corey Evans, Val Meixner, Dr. Terry Waldren, and John Hand voting aye.

7. Ratification of the 2023-2024 Fiscal Year Budget

The City Council passed a resolution to ratify the 2023-2024 Fiscal Year Budget on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried with the following record vote: Councilmembers Dr. Corey Evans – “aye,” Val Meixner – “aye,” Ron McWilliams – “aye,” Dr. Terry Waldren – “aye,” and John Hand – “aye.”

8. Adoption of the Property Tax Rate

The City Council adopted the property tax rate of .610091, with a maintenance and operations rate of .516065 per \$100.00 valuation and a debt rate of .094026 per \$100.00 valuation on the following motion made by Councilmember Ron McWilliams: “I move that the property tax rate be increased by the adoption of a tax rate of .610091, which is effectively a 9.2 percent by which the proposed tax rate exceeds the No New Revenue Tax Rate percent increase in the tax rate.” Councilmember Dr. Terry Waldren seconded the vote. The record vote was taken as follows: Councilmembers Dr. Corey Evans – “aye,” Val Meixner – “aye,” Ron McWilliams – “aye,” Dr. Terry Waldren – “aye,” and John Hand – “aye.”

9. Planning Agreement for Continuity of Operations Plan

The City Council approved an agreement in the amount of \$10,000 for planning services with Kiehl Consulting, LLC to develop a National Incident Management Systems (NIMS) – compliant Continuity of Operations Plan (COOP) to ensure that operations continue after a natural, biologic, man-caused disaster for the Town on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Ron McWilliams; motion carried unanimously.

10. Bid for Wastewater Treatment Plant
The City Council approved the lowest bid of \$8,088,185.08 and simultaneously approved a deductive change order in the amount of \$1,749,900.03 to execute a contract with L Howard Construction in the amount of \$6,338,285.05 for the new wastewater treatment facility funded through the Texas Water Development Board (TWDB), contingent upon approval from TWDB on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Ron McWilliams; motion carried unanimously.
11. Notice of Intent to Issue Combination Tax and Revenue Certificates
The City Council approved a resolution directing publication of a notice of intention to issue combination tax and revenue certificates of obligation; and resolving other matters related to the subject on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Ron McWilliams; motion carried unanimously.
12. Designation of Newspaper
The City Council designated the *Slatonite* as the official newspaper for the Town of Ransom Canyon for the 2023-2024 fiscal year on a motion made by Councilmember Ron McWilliams, seconded by Councilmember Val Meixner; motion carried unanimously.
13. Agreement for Librarian Services
The City Council authorized the Mayor to execute a contract with Angie Fikes for librarian services for fiscal year 2023-2024 on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried unanimously.
14. Fire Suppression Agreement
The City Council approved an Interlocal Agreement between Lubbock County and the Town of Ransom Canyon in the amount of \$9100 to provide fire suppression and rescue services on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried unanimously.
15. First Reading of Sex Offender Ordinance
The City Council passed the first reading of an ordinance to include the restriction of sex offenders to go near any places where children commonly gather on a motion made by Councilmember Ron McWilliams, seconded by Councilmember Dr. Corey Evans; motion carried unanimously.
16. Atmos Resolution
The City Council approved a negotiated settlement between the Executive Committee of Cities served by Atmos West Texas and Atmos Energy Corp., regarding the Company's 2023 Rate Review Mechanism on a motion made by

Councilmember Dr. Terry Waldren, seconded by Councilmember Ron McWilliams; motion carried unanimously.

A. Building Review Committee Report

The Building Review Committee met on August 3, 2023 to conduct a second review of house plans for lots 15, 58, 60, 14, 59, 13, 46, 50, and 34 of the Ransom Ranch Addition. The corrections were made on the plans and permits were granted.

B. DEPARTMENT REPORTS:

- a. Administration: Elena Quintanilla reported the following:
 - She discussed her schedule of events for the week.
 - She is working on scheduling an orientation for new and current City Council members for a future date.
 - She mentioned that the utility billing is more accurate as a result of the new smart water meters which were installed for a majority of the homeowners. In some instances, residents experienced increases in their water bill and with some, the bills remained level. There were few instances where the water bill decreased. Additionally, everyone was billed for forty days versus thirty days due to the transition of a new system.
 - Staff is also preparing for an audit.
- b. The Municipal Court: Elena Quintanilla reported the following:
 - Judge Matthews is rescheduling court due to a court proceeding where she had to leave town.
- c. Operations: Cory Needham reported the following:
 - Interviews were conducted for the Operations Operator position and both interviewees had strong skills. Michael Sanchez was offered a position and accepted it. He is a resident of the Canyon.
 - Five hundred sixty-one (561) new smart meters have been installed to date and forty-five (45) meters are left to install.
 - The wastewater treatment plant should begin approximately a month from this meeting, according to Parkhill. The project should take approximately twelve to fifteen months to complete.
 - Three roads were seal coated this year and the project was completed.
- d. Police: Chief James Hill reported the following:
 - There were no arrests, four (4) citations, and twenty-five (25) written warnings.
 - Chief attended an Active Shooter Training event with the City Manager's Association where the City Manager of Uvalde discussed the City of Uvalde's experience in the school shootings.
 - The Chief also attended a Code Enforcement training sponsored through Bojorquez Law Firm.
 - Residents continue to purchase recreational permits.

- There were very few issues while patrolling on Labor Day.
 - The emergency planning annexes are being submitted to the Texas Department of Emergency Management, and the Chief is working with Paige Purvis, the plan reviewer, to ensure they are completed satisfactorily.
- e. Fire: Rand McPherson reported the following:
- The Volunteer Fire Department responded to eight (8) EMS calls and seven (7) fire calls. Two of those fire calls involved mutual aid to Slaton and Idalou.
- f. Library: Angie Fikes reported the following:
- The librarian is teaching the youth new arts and craft techniques.
 - The youth are working on creating clay animals this month.
 - The students are learning about different computer operating systems.
 - Those residents who utilized the Children's Library have saved Ransom Canyon residents \$24,000 this year by checking out books.

17.

Adjournment

The City Council adjourned the meeting at 8:16 p.m. on a motion made by Councilmember Dr. Terry Waldren, seconded by Councilmember Val Meixner; motion carried unanimously.

Ransom Canyon, we have a communication problem! All available avenues are not being fully utilized to communicate when input from our residents is of utmost importance.

Please indulge me and stand if you do not have email.....

In the last 4 months, we have received emails on May 11, June 23, July 7, July 10, July 11, July 17, September 1 and September 7. The topics of these emails were alderman vacancy, aerial spraying, trash pickup delays, cancelling of city council meetings, the replacement of water meters, city hall closures, Atmos gas leak testing and the resurfacing of roads.

Emails for July 13 Budget Workshop, August 1 Budget Meeting, August 15 Town Hall meetings, August 30 Public Budget Hearing and most recently, an explanation for increased water bills were not sent. Emails also must be utilized when the phone system is down for our city hall and emergency services, as social media cannot be the only avenue of communication when safety is involved. If it weren't for the Ransom Canyon POA Facebook page, our residents would not have been aware of these critically important meetings.

The notification for the August 30 Public Hearing was posted on the Town of Ransom Canyon Facebook page on August 30 at 2:59 PM for a meeting that started at 6 pm. Yes, there was a posted link to watch virtually. I took it upon myself to send this to over 130 email addresses to make our residents aware of the hearing.

I commend the council for having the town hall meetings and I truly thought that we had turned the corner.. However, that is not the case, as no emails were sent announcing tonight's second Public Hearing for the 2023-22024 budget.

I would like to volunteer as Communication Liaison to the residents of Ransom Canyon, to ensure that all meetings, hearings, and information is passed on not only in an efficient and effective manner, but consistently. Our residents must have proper notification in a timely manner so that their voices can be heard.

Respectfully Submitted

Vicky Keller
13 W Canyonview Drive
832-216-5446

AGENDA ITEM #4:

APPROVAL OF

FINANCIAL REPORTS

Claims and Demands

for

September, 2023

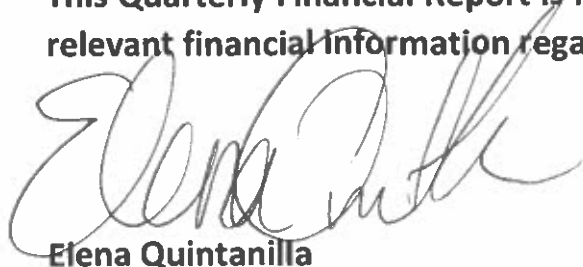
ABOUT THIS QUARTERLY FINANCIAL REPORT

This report has been prepared by the Town of Ransom Canyon's City Administrator. The Quarterly Financial Report is intended to provide our users (internal and external) with information regarding the town's financial position and economic activity. This report includes information for the Quarter ending September 30, 2023.

The Report is presented in the following three sections:

1. The Financial Summary section reports the performance of the major operating funds of the Town. This section also highlights accounts payable transactions.
2. The Quarterly Investment section provides information regarding the current balances in the Town's bank accounts, along with any current debts to be paid.
3. The Southwest Economy Report for the Quarter provides information on the Texas Economy to review the Market Outlook in the State of Texas. This quarter has articles that provide information regarding the Texas Economy.

This Quarterly Financial Report is intended to provide our users with timely and relevant financial information regarding the Town of Ransom Canyon.



Elena Quintanilla

City Administrator

24 Lee Kitchens Drive

Ransom Canyon, TX

VENDOR SET: 01 City of Ransom Canyon
 BANK: * ALL BANKS
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
C-CHECK	VOID CHECK	V	9/29/2023			020186		

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	1 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: * TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
	1	0.00	0.00	0.00
BANK: * TOTALS:	1	0.00	0.00	0.00

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8770	ANGELIA FIKES							
I-L09152023	ANGELIA FIKES	E	9/15/2023	965.46		000170		965.46
	LIBRARY CONTRACT PAYROLL SEPTEMBER 1-15, 2023							
8770	ANGELIA FIKES							
I-L09302023	ANGELIA FIKES	E	9/29/2023	965.46		000172		965.46
	LIBRARY CONTRACT PAYROLL 9/16-30/2023							
0023	COMPUTER TRANSITION SERVICES,							
I-202309066950	COMPUTER TRANSITION SERVICES,	R	9/06/2023	2,214.21		020088		2,214.21
	1YR WARRANTY TECH CARE, MONTHLY CTSI MANAGEMENT SERVICES, MONTHLY CTSI ASSURANCE WITH CYBER DEFENSE MANAGEMENT SERVICE							
0034	CASCO INDUSTRIES, INC							
I-254282	CASCO INDUSTRIES, INC	R	9/06/2023	455.00		020089		455.00
	SCBA FLOW TEST							
0039	LESLIE RANDOLPH							
I-202309066958	LESLIE RANDOLPH	R	9/06/2023	1,191.15		020090		1,191.15
	TEXAS MUNICIPAL CLERKS-LEGISLATIVE UPDATE SEMINAR							
0056	TAS UNITED							
I-9138067195-090123	TAS UNITED	R	9/06/2023	102.85		020091		102.85
	ANSWERING SERVICE FOR AUGUST 2023							
0065	ROCHELLE POINTER							
I-202309066956	ROCHELLE POINTER	R	9/06/2023	107.93		020092		107.93
	FOOD FOR COFFEE & TEA W/MAYOR							
0080	AFLAC							
I-009994	AFLAC	R	9/06/2023	151.34		020093		151.34
	CORY NEEDHAM SUPPLEMENTAL INSURANCE							
0102	JASON ROBB							
I-202309066946	JASON ROBB	R	9/06/2023	47.16		020094		47.16
	MILEAGE FOR AUGUST							
0107	JASON ROBB							
I-392000	JASON ROBB	R	9/06/2023	150.00		020095		150.00
	MOWING LOT 30 N RIM ROAD							
0142	DANA SAFETY SUPPLY, INC							
I-845182	DANA SAFETY SUPPLY, INC	R	9/06/2023	583.43		020096		583.43
	WESTIN PUSH BUMPER & WESTIN 4 HEAD TOP							

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0148	LONESTAR OIL SUPPLY, LLC							
I-542961	LONESTAR OIL SUPPLY, LLC	R	9/06/2023	103.45		020097		103.45
	MINERAL OIL FIRE HYDRANT MAINTENANCE							
0155	MIGHTY WASH							
I-R18857123	MIGHTY WASH	R	9/06/2023	63.00		020098		63.00
	POLICE VEHICLE CLEANING							
0156	FIRST-NET AT&T MOBILITY							
I-08092023	FIRST-NET AT&T MOBILITY	R	9/06/2023	266.61		020099		266.61
	FIRST-NET BILL FOR AUGUST							
0157	RON CHILDRESS							
I-202309066945	RON CHILDRESS	R	9/06/2023	175.00		020100		175.00
	REIMBURSEMENT FOR RV LOT 7 AUGUST-DECEMBER 2023							
0158	GRANGER							
I-9800660665	GRANGER	R	9/06/2023	28.33		020101		28.33
	BUNGEE CORD & BATTERIES							
0159	VISIONPRO CLEANING SERVICES							
I-21516	VISIONPRO CLEANING SERVICES	R	9/06/2023	374.17		020102		374.17
	JANITORIAL SERVICE JULY & AUGUST 2023							
0160	ATMOS							
I-202309066941	ATMOS	R	9/06/2023	841.35		020103		841.35
	ATMOS BILL 7/20/2023-8/19/2023							
0210	BECKERS							
I-269077	BECKERS	R	9/06/2023	40.84		020104		40.84
	SEWER PARTS FOR REPAIRS							
0600	DPC INDUSTRIES, INC							
I-DE75001685-23	DPC INDUSTRIES, INC	R	9/06/2023	60.00		020105		60.00
	CHLORINE FOR SEWER							
0830	HOME DEPOT CREDIT SERVICES							
I-7021121	HOME DEPOT CREDIT SERVICES	R	9/06/2023	33.45		020106		33.45
	ROOFING SUPPLIES							
0880	INTERNATIONAL CODE COUNCIL, IN							
I-Q15.00012973	INTERNATIONAL CODE COUNCIL, IN	R	9/06/2023	160.00		020107		160.00
	GOVERNMENTAL MEMBER (POPULATION <50,000)							

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0980	PREMIER WATERWORKS, INC I-202309066957 METER COUPLINGS, ADAPTER, FAST TAP	R	9/06/2023	1,168.01		020108		1,168.01
1030	CITY OF LUBBOCK UTILITIES SOLI I-202309066954 SOLID WASTE 8/23/2023	R	9/06/2023	114.87		020109		114.87
1170	MIDTOWN PRINTING I-135458 RETURN ENVELOPES W/BLACK IMPRINT	R	9/06/2023	192.58		020110		192.58
1300	O D KENNEY I-202309066955 VEHICLE REPAIR ITEMS FOR VARIOUS DEPARTMENTS	R	9/06/2023	301.06		020111		301.06
1570	SIGNS ON THE GO I-150404 VEHICLE DIE CUT FOR 2020 DODGE RAM	R	9/06/2023	467.97		020112		467.97
1590	SLATONITE I-202309066961 PUBLIC HEARING FY 2024, HEARING TAX RATE, TAX RATE FY 2024, HEARING ORDINANCE 23-00200, ORDINANCE 23-00210	R	9/06/2023	1,116.27		020113		1,116.27
1610	SOUTH PLAINS ASSOC OF GOV I-202309066963 SPAG 56th ANNUAL GENERAL ASSEMBLY MEETING ON SEPT 13.2023	R	9/06/2023	320.00		020114		320.00
1640	SOUTH PLAINS ELECTRIC I-1217505 SERVICE DATE 7/14/2023-8/14/2023	R	9/06/2023	4,976.72		020115		4,976.72
1650	SOUTH PLAINS TELEPHONE I-202309066960 AUGUST TELEPHONE BILL	R	9/06/2023	711.13		020116		711.13
2020	YELLOWHOUSE MACHINERY CO I-839220 GASKETS, COOL GARD & THERMOSTAT	R	9/06/2023	43.99		020117		43.99
2520	DISH NETWORK I-202309066951 EOC CABLE USE	R	9/06/2023	94.36		020118		94.36

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1440	AREA WIDE INSPECTION SERVICE							
I-3882	AREA WIDE INSPECTION SERVICE PLUMBING ROUGH AT 34 HIGHLAND	R	9/06/2023	75.00		020119		75.00
1700	EUROFINS LLC							
I-202309066952	EUROFINS LLC COLIFORMS, TOTAL & E COLI SOLIDS, TOTAL SUSPENDED (TSS)	R	9/06/2023	485.00		020120		485.00
4710	AT&T MOBILITY							
I-08232023	AT&T MOBILITY AT&T BILL AUGUST 2023	R	9/06/2023	21.12		020121		21.12
5300	CAPROCK WASTE - ROLL OFF							
I-2788641V114	CAPROCK WASTE - ROLL OFF ROLL OFFS 8/1/2023-8/16/2023	R	9/06/2023	1,545.10		020122		1,545.10
5370	CORY NEEDHAM							
I-202309066948	CORY NEEDHAM MILEAGE FOR AUGUST	R	9/06/2023	49.78		020123		49.78
5460	ROBERT MCCARVER							
I-202309066947	ROBERT MCCARVER MILEAGE FOR AUGUST	R	9/06/2023	49.78		020124		49.78
5620	SLATON GAS & EQUIPMENT CO.							
I-202309066959	SLATON GAS & EQUIPMENT CO. FUEL FOR THE MONTH OF AUGUST	R	9/06/2023	5,275.20		020125		5,275.20
5660	TYLER TECHNOLOGIES							
I-202309066962	TYLER TECHNOLOGIES MAINTENANCE 9/1/23-9/30/23, UTILITY BILLING ONLINE COMPONENT PROJECT MANAGEMENT, PROJECT PLANNING, CONF & TEST METER READ	R	9/06/2023	10,483.81		020126		10,483.81
6040	CITY OF LUBBOCK							
I-VV0001992	CITY OF LUBBOCK 2022-2023 ANNUAL OPERATIONS FEE FOR 800MHZ DATA RADIO SYSTEM	R	9/06/2023	4,583.70		020127		4,583.70
6200	CLARKE MOSQUITO CONTROL PRODUC							
I-5105058	CLARKE MOSQUITO CONTROL PRODUC PERM-X 31-66 30 GAL DRM	R	9/06/2023	4,653.60		020128		4,653.60
6720	PARKHILL SMITH & COOPER							
I-01762321.00-19	PARKHILL SMITH & COOPER WATER TANK REPAIR	R	9/06/2023	39,654.00		020129		39,654.00

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
7200	CITY OF LUBBOCK UTILITIES WATE							
I-202309066953	CITY OF LUBBOCK UTILITIES WATE 6/28/2023-7/31/2023 USAGE	R	9/06/2023	49,920.69		020130		49,920.69
7380	BOUND TREE MEDICAL, LLC							
I-202309066944	BOUND TREE MEDICAL, LLC 5.11 PANTS, TACLITE EMS WOMEN & MEN BLACK	R	9/06/2023	143.98		020131		143.98
8280	AQUAONE							
I-359021	AQUAONE BOTTLED WATER FOR SHOP AND OFFICE	R	9/06/2023	31.00		020132		31.00
8460	MARY ANN CROW							
I-202309066964	MARY ANN CROW AUGUST CITY HALL CLEANING	R	9/06/2023	500.00		020133		500.00
9060	BOJORQUEZ LAW FIRM, PC							
I-11548	BOJORQUEZ LAW FIRM, PC LEGAL CONSULTS WITH GARRETT FERGUSON	R	9/06/2023	1,972.85		020134		1,972.85
9630	LEE JONES							
I-202309066949	LEE JONES MILEAGE FOR AUGUST	R	9/06/2023	45.85		020135		45.85
9700	CSI: LUBBOCK							
I-359021	CSI: LUBBOCK MONTHLY SECURITY MONITORING AUGUST 2023	R	9/06/2023	30.00		020136		30.00
9980	ARAMARK							
I-202309066943	ARAMARK UNIFORMS FOR JULY 2023	R	9/06/2023	374.56		020137		374.56
0980	PREMIER WATERWORKS, INC							
I-202309076965	PREMIER WATERWORKS, INC PARKHILL PROJECT #01.3582.17 PAYMENT #2 WATER METER REPLACEM	R	9/07/2023	28,988.48		020138		28,988.48
0023	COMPUTER TRANSITION SERVICES,							
I-226671	COMPUTER TRANSITION SERVICES, DISPLAYPORT TO VGA ADAPTER NEEDED FOR REPLACEMENT	R	9/19/2023	42.00		020141		42.00
0034	CASCO INDUSTRIES, INC							
I-P00362	CASCO INDUSTRIES, INC YELLOW, ORANGE, BLUE & WHITE HOSE AA	R	9/19/2023	9,164.00		020142		9,164.00

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0080	AFLAC							
I-202309186968	AFLAC CORY NEEDHAM SUPPLEMENTAL INS	R	9/19/2023	151.34		020143		151.34
0119	RUSSWURM TIRE							
I-6068	RUSSWURM TIRE FLAT TIRE REPAIR	R	9/19/2023	15.00		020144		15.00
0156	FIRST-NET AT&T MOBILITY							
I-09092023	FIRST-NET AT&T MOBILITY FIRST-NET SEPT 2023 CELLPHONES	R	9/19/2023	537.68		020145		537.68
0159	VISIONPRO CLEANING SERVICES							
I-21568	VISIONPRO CLEANING SERVICES CITY HALL CLEANING	R	9/19/2023	249.17		020146		249.17
0360	CAPROCK WASTE - MUNICIPAL SERV							
I-2790115V114	CAPROCK WASTE - MUNICIPAL SERV GARBAGE SERVICE 8/1/2023-8/31/2023	R	9/19/2023	8,010.00		020147		8,010.00
0600	DPC INDUSTRIES, INC							
I-202309186970	DPC INDUSTRIES, INC CHLORINE FOR SEWER DEPARTMENT	R	9/19/2023	597.14		020148		597.14
0830	HOME DEPOT CREDIT SERVICES							
I-9970862	HOME DEPOT CREDIT SERVICES 6K WINDOW AC	R	9/19/2023	229.00		020149		229.00
1030	CITY OF LUBBOCK UTILITIES SOLI							
I-202309186972	CITY OF LUBBOCK UTILITIES SOLI SOLID WASTE AUGUST 2023	R	9/19/2023	89.07		020150		89.07
1400	PETTY CASH							
I-202309186967	PETTY CASH REIMBURSEMENT FOR SPAG MEETING PAYMENT FOR RSVP	R	9/19/2023	40.00		020151		40.00
1590	SLATONITE							
I-755	SLATONITE FIRST READING OR ORDINANCE 7/13/2023	R	9/19/2023	31.20		020152		31.20
1800	TML RISK POOL							
I-202309186976	TML RISK POOL 7/17/2023 LIABILITY SCHEDULE	R	9/19/2023	31.20		020153		31.20

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3700	EUROFINS LLC							
I-202309186971	EUROFINS LLC WEEKLY BOD'S SOLIDS	R	9/19/2023	134.00		020154		134.00
5130	WARREN CAT							
I-02C628375	WARREN CAT FUEL CAP	R	9/19/2023	42.89		020155		42.89
5300	CAPROCK WASTE - ROLL OFF							
I-2790070V114	CAPROCK WASTE - ROLL OFF ROLL OFF SERVICE 8/1/2023-8/31/2023	R	9/19/2023	1,214.32		020156		1,214.32
5660	TYLER TECHNOLOGIES							
I-202309186975	TYLER TECHNOLOGIES UTILITY METER-READER INTERFACE LICENSE, MASS METER SWAP CONFIGURATION & TESTING-METER READING & 1st LIVE METER READI	R	9/19/2023	3,563.83		020157		3,563.83
6290	AFA INC. DBA AAA FIRE 2019							
I-66422	AFA INC. DBA AAA FIRE 2019 SMALL EQUIPMENT FOR FIRE AND POLICE	R	9/19/2023	71.00		020158		71.00
6700	WATERMASTER IRRIGATION SUPPLY,							
I-PSI-028459	WATERMASTER IRRIGATION SUPPLY, LAZER BELT FOR 52" 60" 72"	R	9/19/2023	39.99		020159		39.99
7200	CITY OF LUBBOCK UTILITIES WATE							
I-202309186973	CITY OF LUBBOCK UTILITIES WATE 7/31/2023-8/28/2023 WATER SERVICE	R	9/19/2023	55,843.79		020160		55,843.79
9060	BOJORQUEZ LAW FIRM, PC							
I-11621	BOJORQUEZ LAW FIRM, PC EXCHANGING EMAILS WITH RANSOM CANYON STAFF	R	9/19/2023	141.00		020161		141.00
9410	DALEY'S SUPERIOR ASPHALT							
I-202309186969	DALEY'S SUPERIOR ASPHALT ASPHALT FOR SEAL COATING	R	9/19/2023	302.00		020162		302.00
9700	CSI: LUBBOCK							
I-15787	CSI: LUBBOCK SYSTEM SERVICE TICKET & TRAVEL TO RANSOM CANYON	R	9/19/2023	175.00		020163		175.00
9780	TCT - LUBBOCK							
I-109701	TCT - LUBBOCK BELT, V DECK MOWER & SPRING	R	9/19/2023	70.51		020164		70.51

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
TML I-202309186974	TX Health Benefits TML Health Benefits TML EMPLOYEE BENEFITS	R	9/19/2023	12,483.68		020165		12,483.68
0022 I-202309276988	SOUTH PLAINS POLICE CHIEF ASSO SOUTH PLAINS POLICE CHIEF ASSO DUES FOR CHIEF HILL & LT. JENSEN	R	9/29/2023	90.00		020168		90.00
0023 I-023903	COMPUTER TRANSITION SERVICES, COMPUTER TRANSITION SERVICES, MICROSOFT O365 LICENSES & CLOUD BACK UP FOR MICROSOFT OFFICE	R	9/29/2023	749.50		020169		749.50
0060 I-202309276984	JAN BLACKLOCK MATTHEWS JAN BLACKLOCK MATTHEWS JUDGE CONTRACT FEE FOR COURT 3/24/2023 & 9/6/2023	R	9/29/2023	915.87		020170		915.87
0069 I-202309276983	LUBEPRO/LPIX, LLC LUBEPRO/LPIX, LLC OIL CHANGES FOR PD & OPS	R	9/29/2023	341.00		020171		341.00
0153 I-620409	SOUTH PLAINS IMPLEMENT SOUTH PLAINS IMPLEMENT JOHN DEERE TRACTOR REPAIR	R	9/29/2023	4,771.85		020172		4,771.85
0154 I-202309276981	BUG OUT BUG OUT PEST AND RODENT CONTROL FOR CITY HALL, FIRE STATION, LIBRARY	R	9/29/2023	784.20		020173		784.20
0160 I-202309276989	ATMOS ATMOS GAS UTILITY	R	9/29/2023	844.03		020174		844.03
0161 I-4242	TOTAL ENGINE MACHINE TOTAL ENGINE MACHINE STREET SWEEPER REPAIR	R	9/29/2023	1,200.00		020175		1,200.00
0162 I-9955	SLATON MACHINE AND WELDING SLATON MACHINE AND WELDING CAMERA STAND AND BRACKET FOR HOSE	R	9/29/2023	160.00		020176		160.00
1300 I-202309276985	O D KENNEY O D KENNEY MISC SUPPLIES AND PARTS	R	9/29/2023	220.44		020177		220.44

VENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1470	PITNEY BOWES PURCHASE PWR I-202309276986 POSTAGE COST	R	9/29/2023	520.99		020178		520.99
1590	SLATONITE I-202309276987 NOTICE OF ORDINANCE 091223 AND BUDGET HEARING	R	9/29/2023	213.93		020179		213.93
1640	SOUTH PLAINS ELECTRIC I-202309296993 ELECTRIC BILL 8/14/2023-9/14/2023	R	9/29/2023	5,182.96		020180		5,182.96
1650	SOUTH PLAINS TELEPHONE I-202309296992 TELEPHONE AND INTERNET SEPT 2023	R	9/29/2023	720.87		020181		720.87
1800	TML RISK POOL I-202309276979 DEDUCTIBLE FOR MCKIBBEN WASTEWATER CLAIM 12/17/2022	R	9/29/2023	250.00		020182		250.00
3700	EUROFINS LLC I-8200009479 LAB	R	9/29/2023	67.00		020183		67.00
5300	CAPROCK WASTE - ROLL OFF I-2823826V114 ROLL-OFFS 9/7/2023 & 9/9/2023	R	9/29/2023	1,094.64		020184		1,094.64
5560	SAM'S CLUB MASTERCARD I-202309286991 5560 5310 4016 5858 08/24/2023 TO 09/23/2023	R	9/29/2023	3,763.53		020185		3,763.53
5620	SLATON GAS & EQUIPMENT CO. I-202309276990 FUEL COST FOR PD, FIRE, AND OPS	R	9/29/2023	2,043.00		020187		2,043.00
5660	TYLER TECHNOLOGIES I-025-438960 UTILITY METER READER INTERFACE ANNUAL FEE OCT. 1, 2023 TO SE	R	9/29/2023	588.50		020188		588.50
6200	CLARKE MOSQUITO CONTROL PRODUC I-202309276982 MOSQUITO CHEMICAL AIR AND GROUND PELLETS	R	9/29/2023	6,589.60		020189		6,589.60

/ENDOR SET: 01 City of Ransom Canyon
 BANK: APCO AP CITIZENS OPERATING
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5720	PARKHILL SMITH & COOPER							
I-202309296994	PARKHILL SMITH & COOPER	R	9/29/2023	12,924.32		020190		12,924.32
	2023 SEAL COATING & WATER METER REPLACEMENT							
3280	AQUAONE							
I-359531	AQUAONE	R	9/29/2023	24.50		020191		24.50
	BOTTLE WATER							
9980	ARAMARK							
I-202309276980	ARAMARK	R	9/29/2023	901.40		020192		901.40
	INVOICES 2860050029,2860050761,2860050761,2860051505,2860052860052983,2860053675,2860054462, AND 2860055591							
TML	TX Health Benefits							
I-23401NK2310	TX Health Benefits	R	9/29/2023	14,133.01		020193		14,133.01
	EMPLOYEE BENEFITS OCT. 2023							

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	101	317,903.68	0.00	317,903.68
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	2	1,930.92	0.00	1,930.92
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 BANK: APCO TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
	103	319,834.60	0.00	319,834.60
BANK: APCO TOTALS:	103	319,834.60	0.00	319,834.60

VENDOR SET: 01 City of Ransom Canyon
 BANK: PY PAYROLL LIABILITIES
 DATE RANGE: 9/01/2023 THRU 9/30/2023

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1126	TCG ADMINISTRATORS, LP							
	I-TCG202309126966	E	9/29/2023	100.00		000171		
	I-TCG202309266978	E	9/29/2023	100.00		000171		200.00
1100	INTERNAL REVENUE SERVICE - IRS							
	I-T1 202309126966	D	9/15/2023	1,728.27		000178		
	I-T3 202309126966	D	9/15/2023	2,985.02		000178		
	I-T4 202309126966	D	9/15/2023	698.10		000178		5,411.39
1100	INTERNAL REVENUE SERVICE - IRS							
	I-T1 202309266978	D	9/29/2023	1,677.38		000179		
	I-T3 202309266978	D	9/29/2023	2,886.48		000179		
	I-T4 202309266978	D	9/29/2023	675.06		000179		5,238.92
1940	TEXAS MUNICIPAL RETIREMEN							
	I-RET202309126966	D	9/29/2023	7,982.48		000180		
	I-RET202309266978	D	9/29/2023	7,734.59		000180		15,717.07
8340	OFFICE OF THE TEXAS ATTORNEY G							
	I-C02202309126966	R	9/15/2023	476.50		020139		476.50
8340	OFFICE OF THE TEXAS ATTORNEY G							
	I-C02202309266978	R	9/29/2023	476.50		020166		476.50

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2	953.00	0.00	953.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	3	26,367.38	0.00	26,367.38
EFT:	1	200.00	0.00	200.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01	BANK: PY	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			6	27,520.38	0.00	27,520.38
BANK: PY	TOTALS:		6	27,520.38	0.00	27,520.38
REPORT TOTALS:			109	347,354.98	0.00	347,354.98

SELECTION CRITERIA

VENDOR SET: 01-CITY OF RANSOM CANYON
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 9/01/2023 THRU 9/30/2023
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS

SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: NO
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
MANUAL ONLY: NO
STUB COMMENTS: YES
REPORT FOOTER: NO
CHECK STATUS: NO
PRINT STATUS: * - All

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
UTILITY REVENUE	1,036,000.00	313,800.67	1,138,119.38 (	102,119.38)	109.86
BUILDING PERMIT REVENUE	13,200.00	500.00	9,051.18	4,148.82	68.57
FRANCHISE REVENUE	36,100.00	800.00	47,949.24 (	11,849.24)	132.82
AD VALOREM TAX REVENUE	990,000.00	0.00	1,062,318.37 (	72,318.37)	107.30
INTEREST REVENUE	5,000.00	0.00	74,527.31 (	69,527.31)	1,490.55
LIBRARY REVENUE	7,000.00	0.00	2,479.95	4,520.05	35.43
COURT REVENUE	1,800.00	156.06	1,448.00	352.00	80.44
OTHER REVENUE	3,200,500.00	31,660.69	329,377.74	2,871,122.26	10.29
BUDGETED SURPLUS	723,760.00	743.49	59,162.40	664,597.60	8.17
TOTAL REVENUES	6,013,360.00	347,660.91	2,724,433.57	3,288,926.43	45.31
	=====	=====	=====	=====	=====

<u>EXPENDITURE SUMMARY</u>					
CITY COURT	10,400.00	915.87	3,334.87	7,065.13	32.07
ADMINISTRATION	498,072.00	51,849.30	474,247.45	23,824.55	95.22
OPERATIONS	387,762.00	38,483.33	392,956.92 (	5,194.92)	101.34
FIRE DEPARTMENT	111,529.00	11,900.54	120,753.12 (	9,224.12)	108.27
LIBRARY	36,418.00	2,876.97	36,366.43	51.57	99.86
POLICE DEPARTMENT	409,331.00	40,703.55	403,991.30	5,339.70	98.70
SEWER DEPARTMENT	185,278.00	17,657.76	187,652.51 (	2,374.51)	101.28
ROADS AND GROUNDS DEPT	104,467.00	13,646.34	110,296.11 (	5,829.11)	105.58
WATER DEPARTMENT	475,207.00	116,231.00	488,661.20 (	13,454.20)	102.83
PAYROLL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
EMERGENCY OPS CENTER	27,875.00	421.71	5,108.79	22,766.21	18.33
CAPITAL EXPENDITURES	3,538,000.00	85,999.91	466,306.94	3,071,693.06	13.18
BONDS	229,021.00	0.00	229,498.00 (	477.00)	100.21
TOTAL EXPENDITURES	6,013,360.00	380,686.28	2,919,173.64	3,094,186.36	48.54
	=====	=====	=====	=====	=====

REVENUES OVER/(UNDER) EXPENDITURES 0.00 (33,025.37) (194,740.07) 194,740.07 0.00

CITY OF RANSOM CANYON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>UTILITY REVENUE</u>					
401 WATER REVENUE	640,000.00	243,247.31	697,670.40 (	57,670.40)	109.01
402 SEWER REVENUE	240,000.00	44,156.72	263,807.89 (	23,807.89)	109.92
403 GARBAGE REVENUE	148,000.00	26,071.76	154,930.05 (	6,930.05)	104.68
404 PENALTY REVENUE	4,500.00	0.00	5,521.18 (	1,021.18)	122.69
405 MOSQUITO SPRAY GROUND	0.00	0.00	0.00	0.00	0.00
406 MOSQUITO SPRAY AIR	3,000.00	324.88	15,659.86 (	12,659.86)	522.00
407 GAS LIGHTS REVENUE	0.00	0.00	0.00	0.00	0.00
408 TURN ON REVENUE	500.00	0.00	450.00	50.00	90.00
409 RV REVENUE MONTHLY PAYEES	0.00	0.00	80.00 (	80.00)	0.00
TOTAL UTILITY REVENUE	1,036,000.00	313,800.67	1,138,119.38 (	102,119.38)	109.86
<u>BUILDING PERMIT REVENUE</u>					
410 BUILDING PERMIT REVENUE	10,000.00	500.00	8,251.18	1,748.82	82.51
411 TAP CONNECTION REVENUE	3,200.00	0.00	800.00	2,400.00	25.00
TOTAL BUILDING PERMIT REVENUE	13,200.00	500.00	9,051.18	4,148.82	68.57
<u>FRANCHISE REVENUE</u>					
420 ATMOS FRANCHISE REVENUE	10,000.00	0.00	13,374.88 (	3,374.88)	133.75
421 SPEC FRANCHISE REVENUE	16,000.00	0.00	23,793.50 (	7,793.50)	148.71
422 SOUTH PLAINS TEL FRANCHISE REV	2,000.00	0.00	1,146.70	853.30	57.34
423 SBC FRANCHISE REVENUE	100.00	0.00	33.60	66.40	33.60
424 MISC FRANCHISE REVENUE	500.00	0.00	0.56	499.44	0.11
425 INTERNET REVENUE	7,500.00	800.00	9,600.00 (	2,100.00)	128.00
TOTAL FRANCHISE REVENUE	36,100.00	800.00	47,949.24 (	11,849.24)	132.82
<u>AD VALOREM TAX REVENUE</u>					
443 DELINQUENT TAX REVENUE	6,000.00	0.00	12.17	5,987.83	0.20
444 CURRENT TAX REVENUE	980,900.00	0.00	1,058,380.87 (	77,480.87)	107.90
445 TAX P&I REVENUE	3,000.00	0.00	3,796.33 (	796.33)	126.54
446 TAX CERTIFICATE REVENUE	100.00	0.00	129.00 (	29.00)	129.00
447 MISC TAX REVENUE	0.00	0.00	0.00	0.00	0.00
448 TAX COLLECTION REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL AD VALOREM TAX REVENUE	990,000.00	0.00	1,062,318.37 (	72,318.37)	107.30
<u>INTEREST REVENUE</u>					
455 INTEREST INCOME	5,000.00	0.00	74,527.31 (	69,527.31)	1,490.55
456 I&S INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
457 CONSTRUCTION INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST REVENUE	5,000.00	0.00	74,527.31 (	69,527.31)	1,490.55
<u>LIBRARY REVENUE</u>					
465 LIBRARY REVENUE	7,000.00	0.00	2,479.95	4,520.05	35.43
466 CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY REVENUE	7,000.00	0.00	2,479.95	4,520.05	35.43

CITY OF RANSOM CANYON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
COURT REVENUE					
476 SEIZURE INCOME	0.00	0.00	0.00	0.00	0.00
477 COURT FEES	600.00	0.00	15.00	585.00	2.50
478 COURT FINES	1,200.00	156.06	1,433.00	(233.00)	119.42
479 COURT TRUST	0.00	0.00	0.00	0.00	0.00
TOTAL COURT REVENUE	1,800.00	156.06	1,448.00	352.00	80.44
OTHER REVENUE					
480 BUFFALO LAKE REVENUE	161,000.00	31,025.69	215,628.28	(54,628.28)	133.93
481 POA REVENUE	0.00	0.00	0.00	0.00	0.00
482 TEXAS WATER DEVELOPMENT BOARD	3,000,000.00	0.00	14,492.00	2,985,508.00	0.48
483 CITY SALES TAX REVENUE	16,000.00	0.00	24,243.05	(8,243.05)	151.52
484 COPS FAST GRANT	0.00	0.00	0.00	0.00	0.00
485 SCHOLARSHIP DONATION REVENUE	0.00	0.00	0.00	0.00	0.00
486 LEOSE TRAINING REVENUE	0.00	0.00	0.00	0.00	0.00
487 BOAT PERMIT REVENUE	1,500.00	95.00	1,767.00	(267.00)	117.80
488 RV STORAGE REVENUE ANNUAL PAY	15,000.00	25.00	11,580.00	3,420.00	77.20
489 MISC REVENUE	7,000.00	515.00	61,667.41	(54,667.41)	880.96
TOTAL OTHER REVENUE	3,200,500.00	31,660.69	329,377.74	2,871,122.26	10.29
BUDGETED SURPLUS					
490 OPERATING GEN FUND TRANSF	384,617.00	0.00	0.00	384,617.00	0.00
491 NOTE PROCEEDS - CITIZENS BANK	0.00	0.00	0.00	0.00	0.00
492 INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
493 LUBBOCK COUNTY FIRE GRANT	55,643.00	0.00	51,756.89	3,886.11	93.02
494 COVID GRANT FUNDS	278,000.00	0.00	0.00	278,000.00	0.00
495 CC PROCESSING FEES	5,500.00	743.49	7,405.51	(1,905.51)	134.65
496 JAG GRANT	0.00	0.00	0.00	0.00	0.00
497 BULLET PROOF VESTS GRANT	0.00	0.00	0.00	0.00	0.00
498 SECO GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL BUDGETED SURPLUS	723,760.00	743.49	59,162.40	664,597.60	8.17
TOTAL REVENUES					
	6,013,360.00	347,660.91	2,724,433.57	3,288,926.43	45.31
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CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
CITY COURT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
504-4020 JUDGE CONTRACT	5,000.00	915.87	915.87	4,084.13	18.32
504-4030 COURT OPERATING EXPENSE	2,400.00	0.00	2,419.00	19.00	100.79
504-4040 COURT EDUCATION EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL CITY COURT	10,400.00	915.87	3,334.87	7,065.13	32.07

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
505-5000 PAYROLL	302,486.00	25,358.79	289,147.55	13,338.45	95.59
505-5005 PAYROLL SERVICE	0.00	0.00	0.00	0.00	0.00
505-5006 FUEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00
505-5010 AUDIT EXPENSE	15,000.00	0.00	14,500.00	500.00	96.67
505-5020 COMPUTER EXP	32,000.00	14,473.99	42,133.57 (	10,133.57)	131.67
505-5030 ELECTION EXP	4,000.00	0.00	40.50	3,959.50	1.01
505-5040 XEROX EXPENSE	5,800.00	0.00	6,786.87 (	986.87)	117.02
505-5050 PITNEY BOWES EXPENSE	1,394.00	0.00	309.57	1,084.43	22.21
505-5070 GENERAL LIABILITY INSURANCE	1,037.00	250.00	2,838.00 (	1,801.00)	273.67
505-5071 WORKERS COMP INSURANCE	710.00	0.00	600.00	110.00	84.51
505-5075 E&O/REAL & PERSONAL, CRIME IN	6,043.00	0.00	6,098.43 (	55.43)	100.92
505-5080 LEGAL EXPENSE	25,000.00	3,506.45	15,469.64	9,530.36	61.88
505-5081 LEGAL EXPENSE CODIFY CITY ORD	7,000.00	0.00	3,855.00	3,145.00	55.07
505-5090 LCAD EXPENSE	17,562.00	0.00	16,669.00	893.00	94.92
505-5100 MEETINGS-EDUCATION EXPENSE	13,000.00	2,166.40	13,412.91 (	412.91)	103.18
505-5101 TML CONFERENCE CITY COUNCIL	8,000.00	388.75	5,716.43	2,283.57	71.46
505-5105 ASSOCIATION DUES EXPENSE	1,700.00	0.00	1,575.05	124.95	92.65
505-5110 ADMIN OFFICE SUPPLIES	8,500.00	270.55	5,612.26	2,887.74	66.03
505-5120 POSTAGE EXPENSE	6,600.00	520.99	7,172.15 (	572.15)	108.67
505-5130 PUBLIC RELATIONS EXPENSE	7,000.00	396.57	3,619.88	3,380.12	51.71
505-5140 OFFICE UTILITY EXPENSE	10,500.00	1,821.84	12,686.09 (	2,186.09)	120.82
505-5150 OFFICE TELEPHONE EXPENSE	11,000.00	1,030.49	7,943.05	3,056.95	72.21
505-5155 SECURITY SYSTEM	3,740.00	205.00	3,438.00	302.00	91.93
505-5160 SCHOLARSHIP GRANT	0.00	0.00	0.00	0.00	0.00
505-5170 MILEAGE REIMBURSEMENT	2,000.00	1,344.06	3,270.74 (	1,270.74)	163.54
505-5175 CREDIT CARD FEE EXPENSE	8,000.00	115.42	11,352.76 (	3,352.76)	141.91
505-5180 OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00
505-5300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	498,072.00	51,849.30	474,247.45	23,824.55	95.22

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND

OPERATIONS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
506-6000 PAYROLL	120,067.00	6,645.30	88,332.21	31,734.79	73.57
506-6010 DUES AND FEES EXPENSE	1,400.00	0.00	998.88	401.12	71.35
506-6015 OPERATIONS SCHOOL EXPENSE	12,500.00	564.33	4,966.15	7,533.85	39.73
506-6016 OPERATIONS CELL PHONE	6,000.00	513.67	3,315.39	2,684.61	55.26
506-6020 ENGINEERING EXPENSE	17,000.00	0.00	71,748.43	54,748.43	422.05
506-6030 BUILDING INSPECTION EXPENSE	6,000.00	75.00	5,250.00	750.00	87.50
506-6040 GARBAGE CONTRACT EXPENSE	120,000.00	11,864.06	121,269.74	1,269.74	101.06
506-6050 GAS AND OIL EXPENSE	18,792.00	4,069.79	18,314.13	477.87	97.46
506-6055 MILEAGE REIMBURSEMENT	3,000.00	192.57	3,257.24	257.24	108.57
506-6060 SHOP MATERIALS EXPENSE	2,000.00	0.00	2,044.88	44.88	102.24
506-6080 BUILDING REPAIR EXPENSE	12,000.00	1,848.94	11,083.22	916.78	92.36
506-6100 EQUIPMENT REPAIR EXPENSE	8,000.00	0.00	8,314.97	314.97	103.94
506-6105 VEHICLE EXPENSE	0.00	0.00	0.00	0.00	0.00
506-6110 SMALL TOOLS EXPENSE	500.00	190.51	488.27	11.73	97.65
506-6120 UNIFORMS EXPENSE	6,800.00	1,275.96	8,434.63	1,634.63	124.04
506-6150 JOHN DEERE EXPENSE	0.00	0.00	0.00	0.00	0.00
506-6160 EQUIPMENT PURCHASE EXPENSE	8,000.00	0.00	7,764.78	235.22	97.06
506-6170 MOSQUITO SPRAY GROUND	7,500.00	1,936.00	6,012.60	1,487.40	80.17
506-6171 MOSQUITO SPRAY AIR	13,000.00	9,307.20	12,187.20	812.80	93.75
506-6175 DUMP TRUCK REPAIR	0.00	0.00	0.00	0.00	0.00
506-6200 WORKERS COMP INSURANCE	11,858.00	0.00	6,990.00	4,868.00	58.95
506-6210 AUTO & APD INSURANCE	4,712.00	0.00	4,101.00	611.00	87.03
506-6220 GENERAL /E&O LIABILITY INS	2,220.00	0.00	2,220.00	0.00	100.00
506-6230 REAL/PERSONAL/MOBILE PROP INS	6,413.00	0.00	5,863.20	549.80	91.43
506-6300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATIONS	387,762.00	38,483.33	392,956.92	5,194.92	101.34

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
FIRE DEPARTMENT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
507-7020 COMPUTER EXPENSE	1,500.00	0.00	993.47	506.53	66.23
507-7030 DUES EXPENSE	575.00	0.00	115.00	460.00	20.00
507-7040 EDUCATION EXPENSE	4,500.00	0.00	4,962.35 (	462.35)	110.27
507-7045 LUBBOCK COUNTY GRANT	55,643.00	0.00	46,945.12	8,697.88	84.37
507-7050 EQUIPMENT EXPENSE	3,000.00	9,780.16	12,723.03 (	9,723.03)	424.10
507-7055 SUPPLIES	0.00	0.00	25.99 (	25.99)	0.00
507-7060 AUTO & APD INSURANCE EXPENSE	3,088.00	0.00	3,088.00	0.00	100.00
507-7061 REAL & PERSONAL PROP INSURANC	3,592.00	0.00	3,592.00	0.00	100.00
507-7065 TANKER TRUCK PAYMENT	0.00	0.00	0.00	0.00	0.00
507-7070 WORKERS COMP INSURANCE	631.00	0.00	598.00	33.00	94.77
507-7080 MEDICAL EQUIPMENT EXPENSE	3,000.00	66.99	7,544.27 (	4,544.27)	251.48
507-7090 PERSONAL EQUIPMENT EXPENSE	2,500.00	222.83	7,554.38 (	5,054.38)	302.18
507-7100 RADIO REPAIR EXPENSE	3,000.00	0.00	503.03	2,496.97	16.77
507-7140 BUILDING UTILITIES EXPENSE	7,000.00	1,268.67	8,901.78 (	1,901.78)	127.17
507-7145 FIRE STATION BUILDING REPAIR	3,000.00	169.00	7,250.83 (	4,250.83)	241.69
507-7150 TELEPHONE EXPENSE	2,000.00	232.89	1,410.32	589.68	70.52
507-7160 VEHICLE REPAIR EXPENSE	18,500.00	160.00	14,545.55	3,954.45	78.62
507-7170 BUNKER GEAR CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
507-7190 INTEREST EXPENSE ASB	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	111,529.00	11,900.54	120,753.12 (	9,224.12)	108.27

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
LIBRARY
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
508-8020 PAYROLL	23,171.00	1,930.92	23,171.04 (	0.04)	100.00
508-8030 LIBRARY PROGRAMS EXPENSE	9,500.00	225.70	8,606.22	893.78	90.59
508-8035 CH FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
508-8140 UTILITIES EXPENSE	2,400.00	482.06	3,063.75 (	663.75)	127.66
508-8145 Building Repair	0.00	0.00	0.00	0.00	0.00
508-8150 TELEPHONE EXPENSE	1,245.00	238.29	1,445.42 (	200.42)	116.10
508-8160 WORKERS COMP INSURANCE	102.00	0.00	80.00	22.00	78.43
TOTAL LIBRARY	36,418.00	2,876.97	36,366.43	51.57	99.86

AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
POLICE DEPARTMENT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
509-9000 PAYROLL	328,407.00	30,478.19	314,365.31	14,041.69	95.72
509-9010 AMMO EXPENSE	3,000.00	0.00	3,161.29	161.29	105.38
509-9015 ANIMAL CONTROL	150.00	0.00	0.00	150.00	0.00
509-9020 DUES EXPENSE	400.00	90.00	213.03	186.97	53.26
509-9030 EDUCATION EXPENSE	4,000.00	0.00	1,010.31	2,989.69	25.26
509-9040 EMT EDUCATION EXPENSE	0.00	0.00	0.00	0.00	0.00
509-9041 EMERGENCY MGT TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
509-9050 GAS -OIL EXPENSE	15,000.00	3,726.10	17,388.54	2,388.54	115.92
509-9055 MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
509-9060 AUTO & APD INSURANCE EXPENSE	2,085.00	0.00	2,689.90	604.90	129.01
509-9065 LAW ENFORCEMENT LIABILITY INS	4,118.00	0.00	3,820.00	298.00	92.76
509-9066 E&O/REAL & PERSONAL PROP INS	5,752.00	0.00	5,667.77	84.23	98.54
509-9067 WORKERS COMP INSURANCE	8,413.00	0.00	5,943.00	2,470.00	70.64
509-9070 CELL PHONE EXPENSE	4,750.00	339.29	3,829.01	920.99	80.61
509-9090 OFFICE SUPPLY EXPENSE	500.00	0.00	241.37	258.63	48.27
509-9110 SMALL EQUIPMENT EXPENSE	3,000.00	32.50	2,720.60	279.40	90.69
509-9130 RADIO REPAIR EXPENSE	3,500.00	4,583.70	4,603.78	1,103.78	131.54
509-9150 TELEPHONE EXPENSE	1,500.00	220.82	1,430.40	69.60	95.36
509-9160 VEHICLE REPAIR EXPENSE	3,000.00	63.00	19,157.30	16,157.30	638.58
509-9170 CAMERA EXPENSE	0.00	0.00	0.00	0.00	0.00
509-9175 SURVEILLANCE VIDEO CAMERAS	6,506.00	0.00	6,296.55	209.45	96.78
509-9180 COMPUTER EXPENSE	7,500.00	913.11	6,687.60	812.40	89.17
509-9200 UNIFORM EXPENSE	2,000.00	0.00	1,876.72	123.28	93.84
509-9210 BOAT MAINTENANCE EXPENSE	1,000.00	74.72	1,311.77	311.77	131.18
509-9215 05 POLICE VEH PAYMENT	0.00	0.00	0.00	0.00	0.00
509-9220 LAKE REPAIR & MAINT EXPENSE	750.00	182.12	331.37	418.63	44.18
509-9221 COMMUNITY EVENTS EXPENSE	2,500.00	0.00	1,245.68	1,254.32	49.83
509-9230 INTEREST EXPENSE - FMCC	0.00	0.00	0.00	0.00	0.00
509-9240 BULLET PROOF VEST MATCH	0.00	0.00	0.00	0.00	0.00
509-9300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	409,331.00	40,703.55	403,991.30	5,339.70	98.70

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
SEWER DEPARTMENT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
510-1000 CHEMICAL EXPENSE	6,000.00	657.14	6,412.34 (	412.34)	106.87
510-1001 PAYROLL	108,186.00	9,785.09	107,422.76	763.24	99.29
510-1005 PERMIT INSPECTION EXPENSE	2,500.00	0.00	1,350.00	1,150.00	54.00
510-1010 LAB EXPENSE	6,000.00	586.00	4,872.00	1,128.00	81.20
510-1014 UTILITY EXPENSE	42,000.00	6,336.83	49,437.13 (	7,437.13)	117.71
510-1016 SEWER SLUDGE HAULING	2,000.00	203.94	814.52	1,185.48	40.73
510-1020 REPAIR EXPENSE	16,000.00	88.76	15,665.76	334.24	97.91
510-1025 SEWER PLANT WATER EXPENSE	0.00	0.00	0.00	0.00	0.00
510-1100 WORKERS COMP INSURANCE	2,592.00	0.00	1,678.00	914.00	64.74
TOTAL SEWER DEPARTMENT	185,278.00	17,657.76	187,652.51 (	2,374.51)	101.28

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
ROADS AND GROUNDS DEPT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
511-1000 PAYROLL	74,167.00	6,992.36	73,175.31	991.69	98.66
511-1100 STREET SWEEPING EXPENSE	7,000.00	1,200.00	6,902.41	97.59	98.61
511-1101 CONTRACT ROAD REPAIR EXPENSE	0.00	0.00	1,100.00 (	1,100.00)	0.00
511-1110 EQUIPMENT REPAIR	2,000.00	4,815.84	6,771.20 (	4,771.20)	338.56
511-1115 GROUNDS MAINTENANCE EXPENSE	7,000.00	73.44	6,898.56	101.44	98.55
511-1120 MATERIALS & SUPPLIES EXPENSE	3,000.00	414.70	3,199.45 (	199.45)	106.65
511-1124 STREET SIGNS EXPENSE	1,300.00	0.00	1,103.70	196.30	84.90
511-1130 TREE TRIMMING EXPENSE	2,000.00	0.00	2,000.00	0.00	100.00
511-1140 PARK EXPENSES	8,000.00	150.00	9,145.48 (	1,145.48)	114.32
511-1300 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL ROADS AND GROUNDS DEPT	104,467.00	13,646.34	110,296.11 (	5,829.11)	105.58

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
WATER DEPARTMENT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
512-1000 PAYROLL	79,807.00	7,354.51	79,898.64 (	91.64)	100.11
512-1200 WATER SYSTEM PERMIT FEES	1,600.00	0.00	1,345.55	254.45	84.10
512-1205 LAB EXPENSE	3,000.00	100.00	1,694.80	1,305.20	56.49
512-1210 LP&L PURCHASE	370,000.00	105,764.48	381,247.28 (	11,247.28)	103.04
512-1214 UTILITIES EXPENSE	9,000.00	1,844.00	10,759.00 (	1,759.00)	119.54
512-1215 WATER METER EXPENSE	3,000.00	1,168.01	3,614.21 (	614.21)	120.47
512-1220 REPAIR EXPENSE	8,000.00	0.00	9,322.32 (	1,322.32)	116.53
512-6155 PICKUP LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00
512-6160 TAIL GATE LIFT	0.00	0.00	0.00	0.00	0.00
512-6165 TANK INSPECTION	800.00	0.00	779.40	20.60	97.43
TOTAL WATER DEPARTMENT	475,207.00	116,231.00	488,661.20 (	13,454.20)	102.83

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
PAYROLL DEPARTMENT
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
513-1301 ADMINISTRATION EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1302 OPERATIONS EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1303 POLICE EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1304 MEDICAL INSURANCE EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1306 LONGEVITY EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1310 PAYROLL SERVICE EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1311 PAYROLL TAX EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1325 TMRS EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1350 WORKERS COMP EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1355 POLICE WORKERS COMP EXPENSE	0.00	0.00	0.00	0.00	0.00
513-1360 CITY SEC FUEL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL DEPARTMENT	0.00	0.00	0.00	0.00	0.00

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
EMERGENCY OPS CENTER
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
514-1405 EMERGENCY OPERATIONS CENTER	23,000.00	421.71	4,546.29	18,453.71	19.77
514-1410 EOC SIREN	4,875.00	0.00	562.50	4,312.50	11.54
TOTAL EMERGENCY OPS CENTER	27,875.00	421.71	5,108.79	22,766.21	18.33

CITY OF RANSOM CANYON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

J1 -GENERAL FUND
 CAPITAL EXPENDITURES
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
520-4900 BUDGETED SURPLUS TRANSFER	0.00	0.00	0.00	0.00	0.00
520-4910 CONSTRUCTION SAVINGS	0.00	0.00	0.00	0.00	0.00
520-4920 OPERATING RESERVE	0.00	0.00	0.00	0.00	0.00
520-5000 POLICE DEPT VEHICLE	0.00	285.85	2,854.50	(2,854.50)	0.00
520-5005 DAM REPAIR	0.00	0.00	0.00	0.00	0.00
520-5007 E LAKE SHORE DR SAVINGS PLAN	0.00	0.00	0.00	0.00	0.00
520-5008 DEBT PMT SEWER LINE REPAIR	0.00	0.00	0.00	0.00	0.00
520-5009 POLICE VEHICLE	50,000.00	583.43	50,142.19	(142.19)	100.28
520-5010 SEAL COAT/STREET REPAIRS	175,000.00	6,612.75	15,775.52	159,224.48	9.01
520-5011 SEWER JETTER	0.00	0.00	0.00	0.00	0.00
520-5012 OPERATIONS VEHICLE	0.00	0.00	0.00	0.00	0.00
520-5015 CITY HALL DEBT PAYMENT	0.00	0.00	0.00	0.00	0.00
520-5016 CITY HALL	0.00	0.00	0.00	0.00	0.00
520-5017 CITY HALL REPAIRS/FURNITURE	0.00	0.00	0.00	0.00	0.00
520-5018 CITY PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
520-5027 SHREDDER	0.00	0.00	0.00	0.00	0.00
520-5028 SECO GRANT CITY HALL WINDOWS	0.00	0.00	0.00	0.00	0.00
520-5029 WATER & SEWER LINE REPAIR	0.00	0.00	0.00	0.00	0.00
520-5030 WATER TANK REPAIR CIP	0.00	39,654.00	13,037.00	(13,037.00)	0.00
520-5071 SEWER PLANT MUFFLER REPAIR	0.00	0.00	0.00	0.00	0.00
520-5072 SEWER REPAIR ENGINEERING	0.00	0.00	0.00	0.00	0.00
520-5073 SEWER PLANT REHABILITATION	3,000,000.00	0.00	111,700.00	2,888,300.00	3.72
520-5080 ROOSEVELT WATER LINE	0.00	0.00	0.00	0.00	0.00
520-5081 FERRARA FIRE TRUCKS (2)	0.00	0.00	0.00	0.00	0.00
520-5085 WATER SYSTEM VAULT & VALVE FR	0.00	0.00	0.00	0.00	0.00
520-5090 MASTER CONTROL VALVE	0.00	0.00	0.00	0.00	0.00
520-5095 ISOLATION VALVE FRONT ROAD VA	0.00	0.00	0.00	0.00	0.00
520-5101 LEGAL/ENGINEERING,CCN/WATERLI	0.00	0.00	0.00	0.00	0.00
520-5102 ENGINEERING, ZONING CODE	0.00	0.00	0.00	0.00	0.00
520-5120 CROFOOT VAULT & METER	0.00	0.00	0.00	0.00	0.00
520-5150 PRUSSURE SUSTAINING VALVES-FR	0.00	0.00	0.00	0.00	0.00
520-5160 CAMERA SYSTEMS	0.00	0.00	0.00	0.00	0.00
520-5200 GARAGE ADDITION	0.00	0.00	0.00	0.00	0.00
520-5300 WATER METER REPLACEMENT PROG	278,000.00	38,863.88	239,698.14	38,301.86	86.22
520-5400 DUMP TRAILER	0.00	0.00	0.00	0.00	0.00
520-5500 POLICE VEHICLE JAG GRANT	0.00	0.00	0.00	0.00	0.00
520-5600 METAL DETECTOR	0.00	0.00	0.00	0.00	0.00
520-5700 SKID LOADER	0.00	0.00	0.00	0.00	0.00
520-5701 VACTRON	0.00	0.00	0.00	0.00	0.00
520-5800 BUFFALO FLOW METER	0.00	0.00	0.00	0.00	0.00
520-5810 EMERGENCY ROAD	0.00	0.00	0.00	0.00	0.00
520-5811 LAWN MOWER	0.00	0.00	0.00	0.00	0.00
520-5812 LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
520-5813 FIRE TRUCK	35,000.00	0.00	33,099.59	1,900.41	94.57
TOTAL CAPITAL EXPENDITURES	3,538,000.00	85,999.91	466,306.94	3,071,693.06	13.18

CITY OF RANSOM CANYON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND
BONDS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
545-4500 BOND PRINCIPAL EXPENSE	130,000.00	0.00	130,000.00	0.00	100.00
545-5000 BOND INTEREST EXPENSE	98,021.00	0.00	0.00	98,021.00	0.00
545-5001 NOTE INTEREST	0.00	0.00	98,898.00 (	98,898.00)	0.00
545-5010 BOND SERVICING FEE	1,000.00	0.00	600.00	400.00	60.00
545-5015 Amortization	0.00	0.00	0.00	0.00	0.00
545-6000 Depreciation	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS	229,021.00	0.00	229,498.00 (	477.00)	100.21
TOTAL EXPENDITURES	6,013,360.00	380,686.28	2,919,173.64	3,094,186.36	48.54
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	33,025.37) (	194,740.07)	194,740.07	0.00

*** END OF REPORT ***

the 1990s, and the 1990s have seen a number of developments in the field.

The first of these is the development of the concept of 'emotional intelligence' (Salovey & Sluyter, 1997; Salovey & Sluyter, 2004). Emotional intelligence is defined as the ability to identify, understand, and manage one's own emotions, and to identify, understand, and manage the emotions of others. This concept has been widely studied and has been found to be related to a number of important outcomes, including academic achievement, social skills, and mental health. The development of emotional intelligence has been found to be related to a number of factors, including family environment, social support, and personal experiences.

The second of these developments is the development of the concept of 'social competence' (Collins & Poracoff, 1985; Collins, 1996; Collins & Poracoff, 1996). Social competence is defined as the ability to interact effectively with others in a variety of social situations. This concept has been widely studied and has been found to be related to a number of important outcomes, including academic achievement, social skills, and mental health. The development of social competence has been found to be related to a number of factors, including family environment, social support, and personal experiences.

The third of these developments is the development of the concept of 'emotional literacy' (Salovey & Sluyter, 1997; Salovey & Sluyter, 2004). Emotional literacy is defined as the ability to identify, understand, and manage one's own emotions, and to identify, understand, and manage the emotions of others. This concept has been widely studied and has been found to be related to a number of important outcomes, including academic achievement, social skills, and mental health.

The fourth of these developments is the development of the concept of 'social-emotional learning' (SEL) (Collins & Poracoff, 1985; Collins, 1996; Collins & Poracoff, 1996). SEL is defined as the process of developing the skills and attitudes necessary for effective social interaction. This concept has been widely studied and has been found to be related to a number of important outcomes, including academic achievement, social skills, and mental health. The development of SEL has been found to be related to a number of factors, including family environment, social support, and personal experiences.

The fifth of these developments is the development of the concept of 'emotional intelligence' (Salovey & Sluyter, 1997; Salovey & Sluyter, 2004). Emotional intelligence is defined as the ability to identify, understand, and manage one's own emotions, and to identify, understand, and manage the emotions of others. This concept has been widely studied and has been found to be related to a number of important outcomes, including academic achievement, social skills, and mental health. The development of emotional intelligence has been found to be related to a number of factors, including family environment, social support, and personal experiences.

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Payment Information

\$	New Balance:	\$3,763.53
	Total Minimum Payment Due:	\$157.00
	Payment Due Date:	10/13/2023

Payments must be received by 5pm ET on 10/13/2023 if mailed, or by 11:59pm ET on 10/13/2023 for online and phone payments.

MEMBER SERVICE: For Account Information log on to SamsClubCredit.com/businesscard. This account is not registered. The authentication code is: SUAR358. Or call toll free 1-866-220-2760.

To make a payment, please visit us online or mail your payment using the coupon below. Payments are also accepted at your local CheckFreePay* or MoneyGram locations*. * Fees may apply.

RECEIVED
SEP 27 2023

Account Summary

Previous Balance as of 08/24/2023	\$3,992.14	Credit Limit	\$25,000
Payments	- 3,992.14	Available Credit	\$20,206
Purchases/Debits	+ 3,648.11	Cash Advance Limit	\$5,000
Interest Charges	+ 115.42	Available Cash	\$5,000
New Balance as of 09/23/2023	\$3,763.53		
31 Day Billing Cycle from 08/24/2023 to 09/23/2023			

Rewards Summary

5% earned on Gas/EVCharging	\$0.00
3% earned on Dining	\$0.00
1% earned on Other Purchases	\$36.47
Rewards this Statement	\$36.47
Total Rewards Earned 2023	\$547.31

Total Rewards earned 2023



- \$16.75 on Gas /EVCharging
- \$45.96 on Dining
- \$442.44 on other purchases
- \$42.16 on Sam's Club Purchases

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PAGE 1 of 3

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313166

Use blue or black ink,
detach & mail with your
check.

Account Number	[REDACTED]
New Balance	\$3,763.53
Total Minimum Payment Due	\$157.00
Payment Due Date	10/13/2023

Amount Enclosed **\$**

No other correspondence please.
Print new address or email changes on back

VIEW AND PAY YOUR BILL ONLINE!
SamsClubCredit.com/businesscard

MARIA QUINTANILLA
TOWN OF RANSOM CANYON
24 LEE KITCHENS DR
RANSOM CANYON TX 79366-2200

313166
0208



Make SAM'S CLUB MC/SYNCRB
Payment PO BOX 71712
to: PHILADELPHIA, PA 19176-1712



00157000399214 001570000376353 000556053 1040175 85822



See what new items have landed at your club.
Visit SamsClub.com/NewItems or scan the QR code to check them out.



Transaction Detail

Date	Reference #	Description	Amount
Payments			\$3,992.14
09/15	85560538400XS6H11	PHONE PAYMENT-THANK YOU	\$3,992.14
		TOTAL [REDACTED]	\$3,992.14
Purchases and Other Debits			\$3,648.11
09/05	55131587R2DNXTSV1	EDIBLE ARRANGEMENTS 678-992 2300 GA	\$70.34
09/06	55432867T5SLOWY26	AWEBER SYSTEMS INC 877-293-2371 PA	\$10.00
09/12	82305097Z000FH1MG	TRAINHR FREMONT CA	\$145.00
09/13	554295080LRLN1JRR	ADOBE *STOCK 4085366000 CA	\$385.97
09/13	5543286805WBY43VJ	APPLE.COM/BILL 866-712-7753 CA	\$0.99
09/16	823050983000QOV4W	SP GRAYCE FLORAL LUBBOCK TX	\$185.00
09/16	823050983000Q2DEQ	SP GRAYCE FLORAL LUBBOCK TX	\$15.00
		MARIA QUINTANILLA	
		TOTAL [REDACTED]	\$812.30
08/29	55432867H61DAHD3E	TEEX ECOMMERCE 979-458-6898 TX	\$25.00
09/06	55500367SPM47YQ55	AT&T 10394 X11C LUBBOCK TX	\$112.00
09/07	55500367VPM47YMVN	AT&T 10394 X11C LUBBOCK TX	\$102.20
09/07	05227027VHES9ST6I	IONE STAR DIRT AND PAV LUBBOCK TX	\$112.70
09/11	55488727ZBLHJNLFX	TX DEPT AGRICULTURE AUSTIN TX	\$115.29
09/11	55488727ZBLHJNLGD	TX DEPT AGRICULTURE AUSTIN TX	\$115.29
		HAROLD NEEDHAM	
		TOTAL [REDACTED]	\$582.48
08/27	55429507FML5630NF	ADOBE *ACROPRO SUBS 4085366000 CA	\$21.44
08/31	75337007L8PQPFNFF	ACME MARKING PRODUCTS LUBBOCK TX	\$18.30
09/07	05410197SEMAHREN1	BESTBUYCOM806790341533 888BESTBUY MN	\$193.03
09/11	05410197Y8JT3RMKF	BEST BUY 00002261 LUBBOCK TX	\$21.64
09/11	02305377Z2X91XG76	OFFICE DEPOT #196 LUBBOCK TX	\$87.99
09/20	7521769886ZGL04DY	RSA/RUGGED DEPOT/MOORI SPARTANBURG SC	\$767.26
		JAMES HILL	
		TOTAL [REDACTED]	\$1,109.66
08/30	85184127KS566M7F5V	TEXAS MUNICIPAL CLERKS 940-5653488 TX	\$460.00
08/30	85184127KS566M7F86	TEXAS MUNICIPAL CLERKS 940-5653488 TX	\$380.00
09/13	0230537812X9BYESE	OFFICE DEPOT #1079 GRAND PRAIRIE TX	\$77.97
09/20	554295087LRSXFYYY	AXS.COMLUBBOCK TX 8889297849 CA	\$180.00
		LESLIE RANDOLPH	
		TOTAL [REDACTED]	\$1,097.97
08/27	55432867F61062ZAD	AMZN MKTP US*T39TU7Z41 AMZN.COM/BILL WA	\$20.00
08/28	55310207G2DYMD0ZY	AMAZON.COM*T38XA15Z0 A AMZN.COM/BILL WA	\$14.99
09/17	5543286845XGXRJTZ	APPLE.COM/BILL 866-712-7753 CA	\$10.71
		ANGELIA FIKES	
		TOTAL [REDACTED]	\$45.70
Total Fees Charged This Period			\$0.00
Total Interest Charged This Period			\$115.42
09/23	*INTEREST CHARGE*	PURCHASES \$115.42 CASH ADVANCE \$0.00	\$115.42

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account. (v) = Variable Rate

Type of Balance	Expiration Date	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Regular Purchases	N/A	29.99% (v)	\$4,531.49	\$115.42
Cash Advances	N/A	29.99% (v)	\$0.00	\$0.00

THE PERIODIC RATE SHOWN ON THIS STATEMENT MAY VARY.

the 1990s, the number of people with a diagnosis of schizophrenia has increased in many countries (1).

There is a growing awareness of the need to improve the quality of life of people with schizophrenia, and the need to address the social and economic consequences of the illness (2). The World Health Organization (WHO) has developed a number of instruments to measure the quality of life of people with schizophrenia (3).

The WHO Quality of Life (QoL) instrument is a self-rated measure of the quality of life of people with schizophrenia. It is a 26-item scale that covers a range of domains, including physical health, psychological health, social relationships, and the environment (4).

The WHO QoL instrument has been used in a number of studies of people with schizophrenia, and has been found to be a valid and reliable measure of the quality of life of people with schizophrenia (5, 6).

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**Town of Ransom Canyon
Financial Investment Report
Balance for September 1 - September 30, 2023**

INTEREST BEARING CASH ACCOUNTS AT DEPOSITORY BANK						
Investment Type/Institution	Annual Percentage Ending Rate of Interest	Maturity Date	Beginning Balance	Ending Balance	Interest Accrued	YTD Interest
Construction Account (Centennial Bank)	5.50%	N/A	\$ 683,858.28	\$ 686,949.69	\$ 3,091.41	\$ 31,961.06
Reserve Account (Centennial Bank)	5.50%	N/A	\$ 265,415.56	\$ 266,615.38	\$ 1,199.82	\$ 12,404.57
Operating Account (Centennial Bank)	5.50%	N/A	\$ 236,678.80	\$ 255,907.87	\$ 1,085.65	\$ 9,815.01
Interest and Sinking Account (Centennial Bank)	5.50%	N/A	\$ 244,366.55	\$ 45,094.51	\$ 727.96	\$ 25,353.09
Police Seizure Account (Centennial Bank)	0.00%	N/A	\$ -	\$ -	\$ -	\$ -
Police LEOSE Account (Centennial Bank)	0.00%	N/A	\$ -	\$ -	\$ -	\$ -
Interest & Sinking Water 2020 Development	0.05%	N/A	\$ 162,747.42	\$ 162,754.11	\$ 6.69	\$ 71.52
Series 2020 Construction Fund	0.00%	N/A	\$ 244,715.00	\$ 244,715.00	\$ -	\$ -
	22.05%	N/A	\$ 1,837,781.61	\$ 1,662,036.56	\$ 6,111.53	\$ 79,605.25

the 1990s, the number of people in the world who are living in poverty has increased from 1.2 billion to 1.6 billion (World Bank 2000).

There are a number of reasons for this increase in poverty. One of the main reasons is the rapid population growth in the developing countries. The population of the world is expected to reach 8 billion by the year 2025 (United Nations 2000). This rapid population growth is putting a strain on the natural resources of the world, particularly in the developing countries.

Another reason for the increase in poverty is the rapid technological change in the developed countries. The rapid technological change is creating a demand for highly skilled workers, which is leading to a widening of the income gap between the rich and the poor in the developed countries.

A third reason for the increase in poverty is the rapid globalization of the world economy. The rapid globalization of the world economy is leading to a concentration of wealth in the hands of a few people in the developed countries, which is leading to a widening of the income gap between the rich and the poor in the developing countries.

There are a number of ways in which the world can reduce poverty. One of the most important ways is to invest in education and health care. Education and health care are essential for the development of the human capital of a country, which is necessary for economic growth and poverty reduction.

Another important way to reduce poverty is to invest in infrastructure. Infrastructure is essential for the development of a country, as it provides the basic services that are necessary for economic growth and poverty reduction.

A third important way to reduce poverty is to invest in social safety nets. Social safety nets are essential for the protection of the poor and vulnerable people in a country, as they provide a source of income and support when they are in need.

There are a number of challenges to the reduction of poverty. One of the main challenges is the rapid population growth in the developing countries. This rapid population growth is putting a strain on the natural resources of the world, which is making it difficult to reduce poverty.

Another challenge to the reduction of poverty is the rapid technological change in the developed countries. This rapid technological change is creating a demand for highly skilled workers, which is leading to a widening of the income gap between the rich and the poor in the developed countries.

A third challenge to the reduction of poverty is the rapid globalization of the world economy. This rapid globalization of the world economy is leading to a concentration of wealth in the hands of a few people in the developed countries, which is leading to a widening of the income gap between the rich and the poor in the developing countries.

There are a number of ways in which the world can overcome these challenges and reduce poverty. One of the most important ways is to invest in education and health care. Education and health care are essential for the development of the human capital of a country, which is necessary for economic growth and poverty reduction.

Another important way to overcome these challenges and reduce poverty is to invest in infrastructure. Infrastructure is essential for the development of a country, as it provides the basic services that are necessary for economic growth and poverty reduction.

A third important way to overcome these challenges and reduce poverty is to invest in social safety nets. Social safety nets are essential for the protection of the poor and vulnerable people in a country, as they provide a source of income and support when they are in need.

OUTSTANDING LIABILITIES

FINANCED THROUGH	BALANCE	INT. RATE	MATURES
COMBINATION TAX AND SURPLUS REVENUE	\$ 6,046,943	2.27%	2/1/2050
CERTIFICATES OF OBLIGATION (TWDB) UMB BANK			
SEWER PLANT AND WATER ELEVATED TANK AND GROUND STORAGE TANK			
TOTAL	\$ 6,046,943		



Texas banks confront an increasingly challenging operating environment, as the state's usually strong economic growth is predicted to slow later this year and the Federal Reserve's rapidly rising interest rate environment pressures banks' deposits and profitability.

In recent months, attention nationally has focused on banks that invested in government securities. However, rapidly rising interest rates reduced the value of these holdings. (Generally, bond prices move inversely to yield.) Simultaneously, banks have raised the interest rates they pay on deposits to compete with each other and with money market mutual funds. Still, deposits have shifted from banks.

As a result, some banks are paying more in interest expense than they are earning on their securities holdings. The strong earnings of Eleventh District banks mean these losses are currently manageable, but until interest rates fall, these losses will be realized as lower earnings.

The failure of Silicon Valley Bank in California—the first bank to fail this year—has added to liquidity risks that could spill over into Texas banks and bring new regulations.

Dealing with Texas growth headwinds in 2023

The regional economy has been strong, though it is projected to slow this year. Texas real GDP growth (stripping out inflation) is expected to decline from 4.4 percent in 2022 to 1.5 percent in 2023, according to Texas Comptroller of Public Accounts projections. Softer energy prices and a potential U.S. recession present external headwinds.

Despite the last year's challenges, banks in the Eleventh District—Texas, northern Louisiana and southern New Mexico—reported strong earnings and steady asset quality, while growing more slowly than the broader U.S. banking sector.

The Fed's two main short-term policy rates rose sharply last year. The federal funds rate (the overnight bank borrowing rate) was 0.25 percent, and the prime rate (the interest rate banks charge to their most creditworthy customers) stood at 3.25 percent as banks entered 2022. The fed funds rate climbed to 4.5 percent and the prime rate to 7.5 percent by year-end.

This was the sharpest rise in short-term interest rates since then-Fed Chair Paul Volcker led a rate hike from 13.7 percent in October 1979 to 17.6 percent in April 1980.

Higher interest rates typically present more opportunity for bank profits in the form of higher net interest margins—net interest income divided by income-producing assets (generally loans and investment securities).

Banks in the region expanded lending rapidly in early 2022. Also, due to historically strong credit conditions, net new additions to loan loss reserves were low, even relative to banks nationally. Loan loss reserves are funds set aside by a bank to mitigate expected future losses on their loans. This suggests district banks did not need to loosen credit standards to grow their loan portfolios.

Meanwhile, banks that could not find enough lending opportunities instead bought securities such as Treasuries. When interest rates rise, the price of debt instruments such as Treasuries falls, and as interest rates rose substantially, many of these securities' values fell below their purchase price.

Many banks entered 2023 with unrealized portfolio losses due to this interest rate risk, even when holding Treasuries, which in finance are regarded as safe assets.

Additionally, banks face high operating costs, notably, the cost of labor. District banks pay 56.7 percent of noninterest expenses for labor, compared with just 52.5 percent for U.S. banks. Moreover, bank efficiency ratios (noninterest expense as a percent of total revenues) had already improved to near long-term average levels at 58 percent for both area and U.S. banks, making a further decline unlikely.

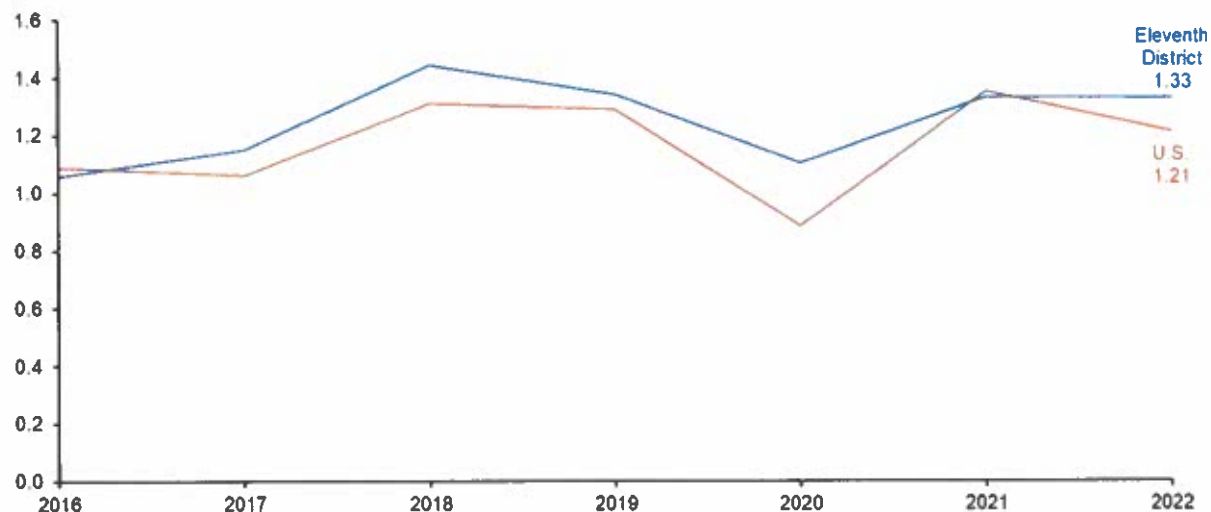
Bank profitability steady

Bank revenues come from interest-generating activities such as making loans or holding bonds, or noninterest-generating activities such as providing letters of credit or debit card fees. Bank costs include interest paid on deposits and other liabilities, as well as overhead—items such as wages, rent, information technology and advertising.

District banks typically earn greater profits than their national counterparts. Area bank profitability remained steady in 2022, with return on average assets (net income divided by average assets) holding steady at 1.33 percent, while nationally it declined to 1.21 percent (*Chart 1*).[1]

Chart 1
Eleventh District profitability steady in 2022

Return on assets (percent)



NOTE: Data are for commercial banks with total assets less than \$100 billion.

SOURCE: Federal Financial Institutions Examination Council, Reports of Condition and Income.

Federal Reserve Bank of Dallas

Substantially higher interest income drove profit growth locally and nationally, as interest income rose from 2.9 percent of average assets in 2021 to 3.3 percent in 2022 for area banks and from 3.2 percent to 3.7 percent for U.S. banks.

Local institutions set aside less money for loan loss provisioning than their national counterparts, allowing greater profitability despite lower interest income. District banks provisioned 0.09 percent of average assets in 2022, compared with 0.21 percent for U.S. banks. (Many banks took back funds in 2021 that they had set aside to cover anticipated pandemic-era losses that didn't materialize.)

The district's loan loss provisioning rate remains historically low, perhaps indicative of the banks' stronger asset quality and better loan performance. The share of noncurrent loans (those behind in repayment) fell to 0.46 percent of all loans at year-end 2022, and the net charge-off rate (loans written off as a total loss) was just 0.07 percent. Nationally, the noncurrent share was 0.67 percent, and the net charge-off rate was 0.19 percent.

The provisioning rate is expected to rise this year, if nonperforming and charge-off rates move closer to the historical norms of 1.0 percent and 0.5 percent, respectively, likely damping bank profitability.

Containing expenses aids performance

Banks successfully contained interest expense and noninterest expense. Interest expense rose to only 0.41 percent of assets for area banks and 0.49 percent across the country, while noninterest expense was little changed at 2.18 percent in the district and 2.40 percent nationally.

Net interest margin—net interest income divided by earning assets—is another way to measure profitability. Net interest margin districtwide rose 24 basis points (0.24 percentage points) to 3.26 percent, though it remained relatively low. Nationally, it increased 29 basis points to 3.51 percent.

The district increase resulted from a 9.8 percent rise in loans and a 9.3 percent jump in securities holdings. Additionally, area banks cut reserve balances held at the Federal Reserve by 52.8 percent and

boosted wholesale funding by 119.5 percent (*Table 1*). Wholesale funding refers to bank liabilities that are quick to arrange but are less stable than core deposits, such as federal funds, Federal Home Loan Bank advances and brokered deposits.

Table 1: Loans and securities drive bank balance sheet growth

	Change: Dec. 31, 2021–Dec. 31, 2022			
	Eleventh District banks		U.S. banks	
	Dollars, billions	Percent	Dollars, billions	Percent
Total assets	\$4.7	0.7	\$146.2	2.2
PPP	-\$4.4	-95.2	-\$53.1	-89.1
Loans (ex. PPP)	\$32.4	9.8	\$517.7	12.8
Securities	\$17.2	9.3	-\$21.2	-1.4
Balances at Fed	-\$40.1	-52.8	-\$296.2	-57.7
Other assets	-\$4.7	-6.8	-\$54.2	-8.0
Total liabilities	\$11.4	1.9	\$152.9	2.5
Deposits	-\$6.5	-1.1	-\$60.6	-1.1
Wholesale funds	\$12.7	119.5	\$175.3	97.6
Other	\$3.4	42.3	-\$440.9	-8.7
Equity capital	-\$11.2	-16.2	-\$60.0	-8.1

NOTE: Data are for commercial banks with total assets less than \$100 billion. PPP refers to the Paycheck Protection Program. Equity capital equals total assets minus total liabilities. Other assets for a bank may include premises, accrued income, tax assets, equity investments without readily determinable fair values or intangible assets such as goodwill. Other liabilities may include accrued expenses, allowances for off-balance sheet exposures, deferred tax liabilities or other borrowed money such as mortgages the bank holds.

SOURCE: Federal Financial Institutions Examination Council, Reports of Condition and Income.

Nationally, loans increased 12.8 percent and securities holdings declined 1.4 percent, Fed balances fell 57.7 percent and wholesale funding increased 97.6 percent.

In other words, district banks moved their cash into higher-earning assets (loans and securities) and bought more earning assets by borrowing wholesale funds in the money market, while the broader U.S. banking sector moved its cash into loans but not securities.

For district banks that invested in relatively short-duration Treasuries or in loans with floating interest rates, this increase in net interest margin may be more sustainable than for banks that made long-dated, fixed-rate investments and are now experiencing higher deposit and wholesale funding costs.

Bank equity capital, deposits decline

Equity capital (common stock, paid-in capital, preferred equity, retained earnings and other comprehensive income) fell substantially in district institutions and less so nationally, despite banks' profitability in 2022.

This largely resulted from the unrealized losses on banks' available-for-sale securities positions, purchased when interest rates were low. Falling equity capital can spook large depositors who fear the institution's capital may ultimately become "insufficient," raising concern about the safety of accounts exceeding the Federal Deposit Insurance Corp.'s deposit insurance limits.

Falling equity capital may also signal that a bank may be unable to continue paying dividends if it approaches regulatory minimum levels of equity and earnings weaken—during an economic downturn, for example.

Some bank securities are characterized as “available for sale” instead of “hold to maturity” in case the bank needs to raise cash before the holdings mature. Banks have more leniency in recognizing losses on their hold-to-maturity portfolios but face penalties if they use some of those securities for cash liquidity. District banks carried \$15.9 billion (2.4 percent of total assets) of unrealized losses at the end of 2022, while nationally, banks held \$132.2 billion (1.9 percent of assets) of unrealized losses.

Even when netted against their positive earnings, bank equity capital declined by 16.2 percent in the district and by 8.1 percent nationally. This trend created concern about the capitalization of some banks outside the district in March 2023—particularly driving bank runs at Silicon Valley Bank, Silvergate Bank and First Republic Bank, which prompted an [emergency liquidity response program](#) from the Federal Reserve and the U.S. Department of the Treasury. All three banks have closed.

As long as interest rates continue rising, unrealized losses from securities holdings will continue to weigh on bank capital despite healthy earnings.

Pandemic-era [Paycheck Protection Program \(PPP\)](#) loans have largely wound down, with the federal government largely forgiving these loans. Thus, the fee income from managing them, which had contributed to bank profitability, has disappeared.

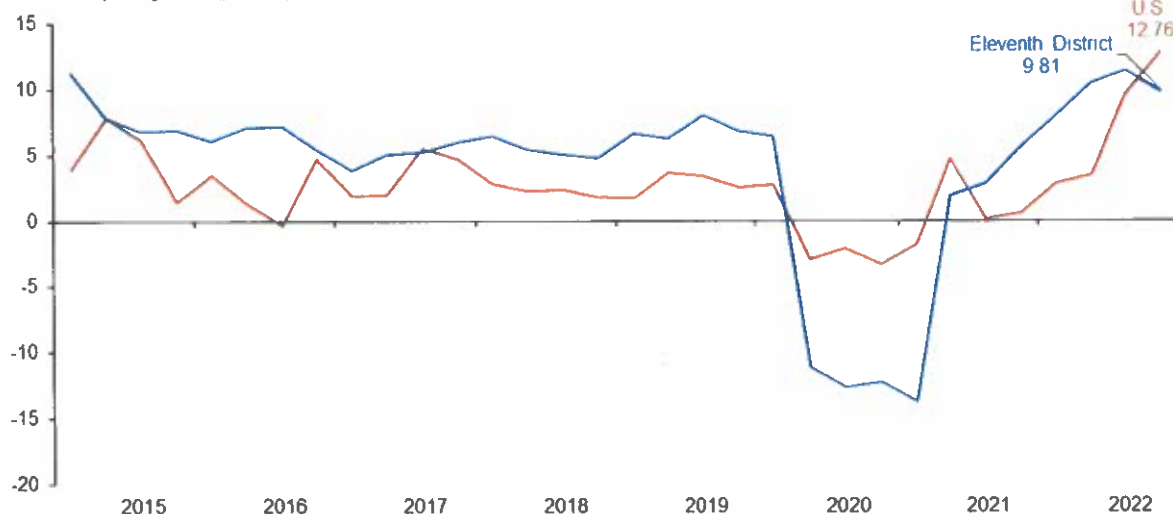
Simultaneously, bank deposits have slowly declined year over year, dropping 1.1 percent both in the district and nationally from 2021 to 2022. Proceeds from PPP loans and pandemic-era government stimulus checks initially bolstered deposits before they were ultimately spent. A smaller part of the bank deposit decline was attributable to bank customers switching to higher-earning money market accounts in 2022—a trend that could accelerate if banks don’t raise their deposit rates.

District loan growth stays robust

Loans among district banks grew 9.81 percent in 2022 relative to 2021, while increasing 12.76 percent nationally ([Chart 2](#)).

Chart 2
Loan growth remains strong regionally, nationally

Year-over-year growth (percent)



NOTE: Data are for commercial banks with total assets less than \$100 billion and have been adjusted to exclude Paycheck Protection Program loans
SOURCE: Federal Financial Institutions Examination Council, Report of Condition

Federal Reserve Bank of Dallas

The pandemic interrupted lending, a mainstay of most district banks. Demand for loans declined with the introduction of PPP and federal stimulus programs.

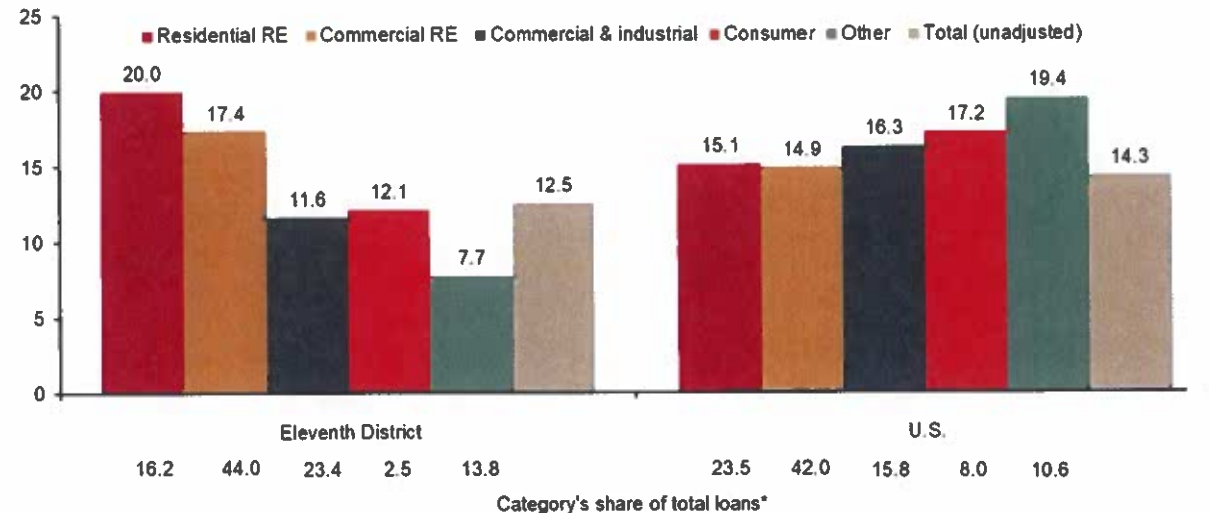
District loan growth was concentrated in real estate (both residential and commercial) last year, while commercial and industrial and consumer lending grew less rapidly (*Chart 3*).

This was true both in terms of year-over-year growth rates, as well as in absolute dollar amounts; residential and commercial real estate lending were the two largest growth categories at \$9.38 billion and \$19.55 billion growth, respectively.

Chart 3

Real estate drives district lending in 2022

Percent change in loan volume, Dec. 31, 2021–Dec. 31, 2022



*Numbers indicate the share of total loans for the Eleventh District and the U.S. in 2021.

NOTE: Data are for commercial banks with total assets less than \$100 billion.

SOURCE: Federal Financial Institutions Examination Council, Report of Condition.

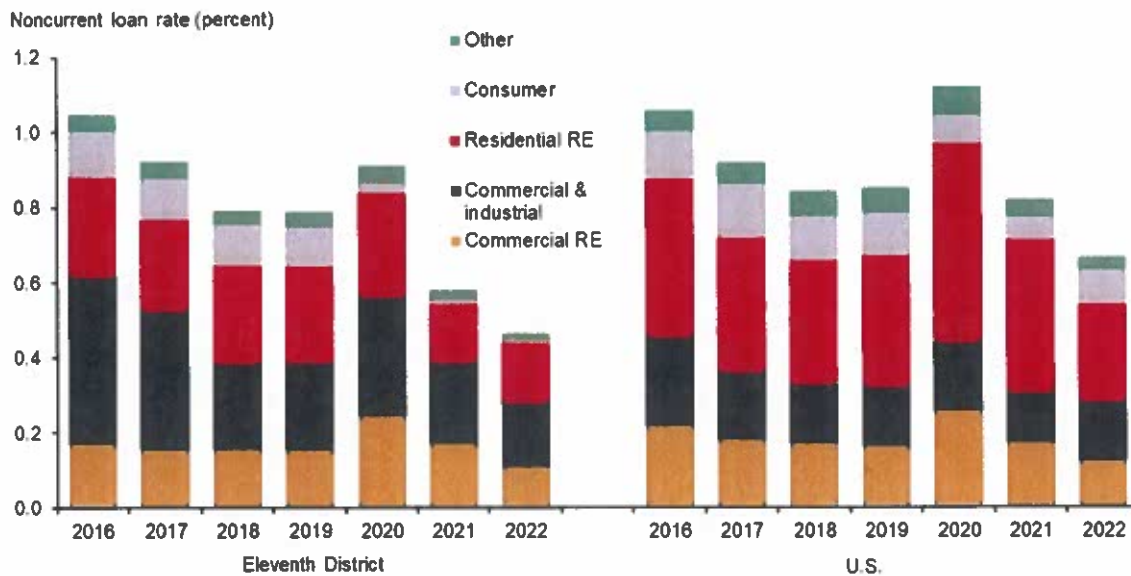
Federal Reserve Bank of Dallas

Commercial and industrial lending includes loans to businesses—typically for shorter terms than real estate loans and at floating interest rates—with collateral other than real estate. Consumer lending provides financing for individual and household consumers, such as credit cards, personal loans and auto loans. Nationally, real estate loan growth grew approximately 15 percent annually in 2022, while consumer lending rose 17.2 percent year over year, and commercial and industrial lending was up 16.3 percent.

Loan quality remains little changed

Loan performance continued to improve in 2022, with noncurrent loan rates falling in the district from an already-low 0.58 percent to 0.46 percent, and nationally from 0.85 percent to 0.67 percent (*Chart 4*). Noncurrent loans are loans 90-plus days past due. With noncurrent loan rates at a 20-year low, it is difficult to construct a scenario where rates do not increase, reverting toward historical averages. (For district banks, the average noncurrent loan rate since 2003 is 1.11 percent; the national average is 1.56 percent.)

Chart 4
Loan performance improves in the district and U.S. in 2022



NOTE: Data are for commercial banks with total assets less than \$100 billion.
 SOURCE: Federal Financial Institutions Examination Council, Report of Condition.

Federal Reserve Bank of Dallas

With more companies offering remote work options since the pandemic, demand for office space and accompanying retail space has declined. As a result, some commercial real estate borrowers are unable to repay or refinance their loans. At the same time, residential rent growth has slowed markedly, and apartment vacancy rates are rising, possibly signaling mounting pressure on multifamily commercial real estate borrowers.

Average noncurrent commercial real estate loan rates were at a historically low 0.24 percent for all district banks (0.29 percent nationally) at year-end 2022. However, periods of high loan origination and a concentration in commercial real estate have been historically associated with increasing credit risk during a downturn—noncurrent loan rates can rise by a factor of 20 to 30 during a recession. Indeed, during the 2008 recession, the noncurrent rate peaked at 4.67 percent for district banks and rose to 6.34 percent nationally.

Across all other loan categories, noncurrent loan rates also did not increase for district banks in 2022. However, nationally, the noncurrent loan rate for commercial and industrial ticked up from 0.8 percent to 0.9 percent and, for consumer loans, from 0.6 to 1.0 percent.

Of the major loan categories, commercial real estate and commercial and industrial loans improved the most in the district, while nationally, a better performance for residential real estate and commercial real estate more than offset a small deterioration in commercial and industrial and consumer loans.

Increasing equity could aid banking outlook

District banks entered 2023 with strong profitability and loan quality. Yet vulnerabilities had already developed as interest rates rose, deposits fell and the value of banks' securities holdings declined. Additionally, some institutions relied on less-stable funding sources such as uninsured deposits.

In early March 2023, concerns about unrealized losses on banks' bond holdings precipitated a classic bank run by large uninsured depositors of some regional banks, most notably Silicon Valley Bank. To

forestall a broader crisis, the Federal Reserve and the Treasury Department announced an emergency Bank Term Funding Program to provide liquidity to troubled banks.

Banks holding Treasuries and other government-backed debt before the early March turmoil can pledge those bonds at their face value (often substantially higher than their current market value) to borrow for up to one year from the Fed. While the extraordinary move (exercised under the Federal Reserve's authority to intervene in periods of systemic crisis) has stabilized bank deposits, some banks remained under pressure due to concerns about their unrealized losses.

These unrealized losses from higher rates could dissipate if inflation falls and the Fed lowers interest rates. However, that scenario may require an economic downturn, which would then pressure asset quality and banks' loan positions. The most straightforward way for banks to navigate this crisis may therefore be to increase equity on the strength of their earnings.

Note

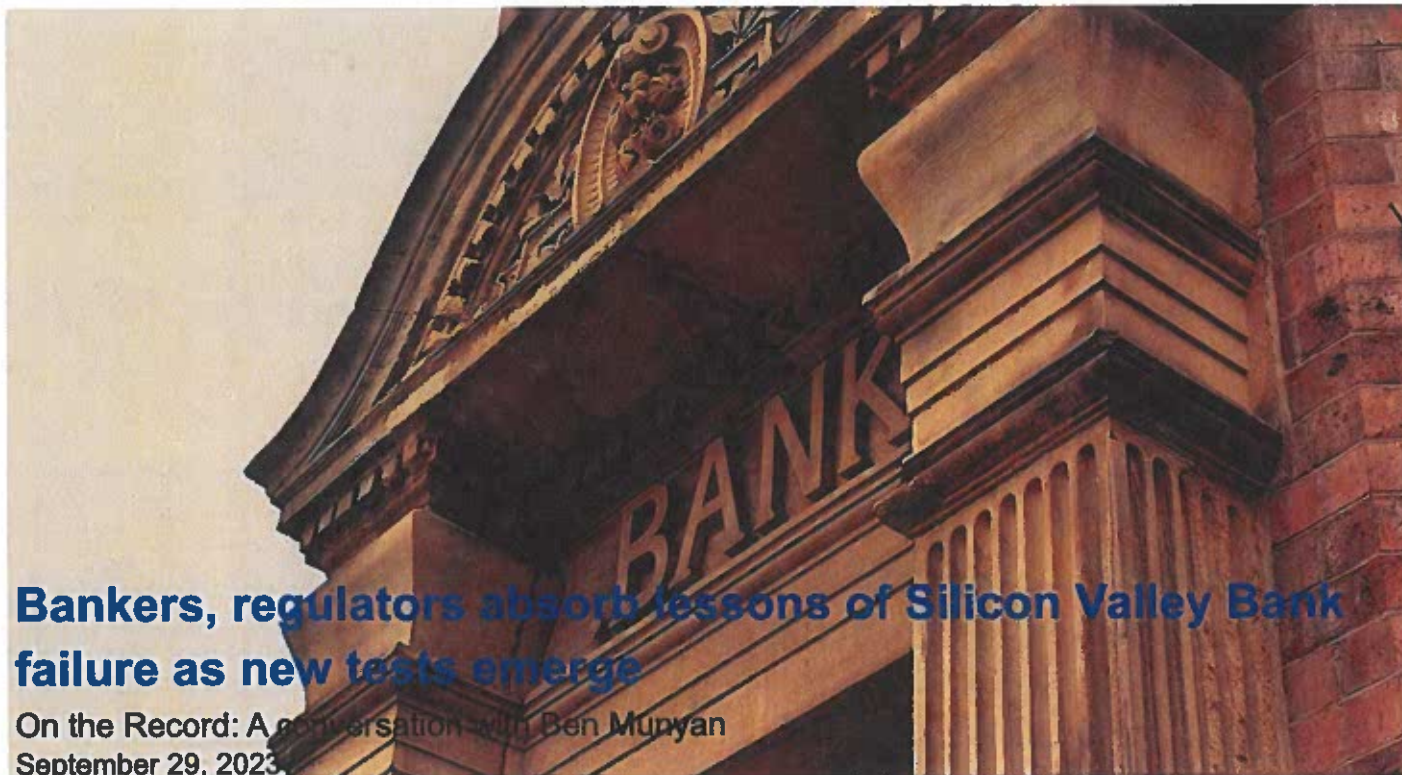
1. Figures are for commercial banks with assets less than \$100 billion.

About the author



Ben Munyan is a senior research economist in the Banking Supervision Department at the Federal Reserve Bank of Dallas.

The views expressed are those of the authors and should not be attributed to the Federal Reserve Bank of Dallas or the Federal Reserve System.



Bankers, regulators absorb lessons of Silicon Valley Bank failure as new tests emerge

On the Record: A conversation with Ben Munyan
September 29, 2023

Ben Munyan is director of supervisory policy in the Banking Supervision Department at the Federal Reserve Bank of Dallas. He was previously a finance professor at Vanderbilt University. He discusses the challenges the banking industry faces in an era of rapidly rising interest rates and how Texas institutions have fared.

Q. What's your background and how has it helped in your work overseeing area financial institutions?

Before coming to the Dallas Fed, my research during seven years at Vanderbilt focused on how regulatory changes affected competition between banks and nonbank financial institutions. Before that, I worked at the Treasury and earned my PhD in finance at the University of Maryland. I've been basically trying to understand how banks' business models are evolving since the 2008 financial crisis.

Q. How are banks in the region doing? What are their biggest challenges?

We have a lot of variety in the banks of our district. Many banks had a lot of deposit inflows during the pandemic, and they assumed that the deposits would be stable even when interest rates began rising in 2022. Some banks used those deposits to make long-dated investments in loans or securities, and now that interest rates have soared, those investments look like a bad call. When interest rates rise, the value of existing fixed-income assets fall.

There are also some banks—including some within our district—that were challenged by large deposit outflows during the turmoil around Silicon Valley Bank (SVB) (of Santa Clara, California, which failed in March 2023).

But a bigger challenge for banks in the Eleventh District (Texas, northern Louisiana and southern New Mexico) more recently is maintaining healthy net interest margins now that deposit liabilities are getting more expensive. This means that banks have to pay customers higher rates on their savings accounts to retain those deposits. Meanwhile, it takes banks a while to make loans and investments at the higher interest rates to compensate for the added costs.

Banks in our region are being proactive about their credit and liquidity risks, particularly by taking a hard look at commercial real estate commitments and by lining up multiple contingent sources of liquidity even if they don't need them today.

These measures include signing up for Federal Home Loan Bank accounts or the Federal Reserve's Bank Term Funding Program and signing up for discount window access. These banks don't really need to borrow using these programs today, but they have set up the collateral agreements and paperwork so they are ready and able to access multiple contingent sources of cash in an emergency.

Q. It sounds like much of the pressure on our banks can be traced to the Fed rapidly raising short-term interest rates. Traditionally, higher rates have aided bank profitability; why not this time?

There is a kind of a split among our banks. After nearly 15 years of extraordinarily low interest rates, some banks believed the Fed would quickly stop raising rates and begin to lower them. They were not alone—you can see how the entire yield curve inverted steeply (with short-term interest rates exceeding those for longer-dated debt). The yield curve has remained inverted for 13 months now. Bond investors generally have believed that the period of high interest rates would be transitory.

At the same time, we have seen deposit betas significantly higher than in previous rate cycles. Deposit beta measures how responsive bank deposit rates are to the change in the federal funds rate (the Fed's policy rate). Many banks have raised the rates they pay on deposits much faster than they expected.

It seems like technology and the rise of mobile banking may be driving this. When we looked across banks during the recent Fed tightening cycle, regardless of size, we found that banks with higher deposits per branch tend to have higher deposit betas.

In other words, banks that are getting by with fewer branches and gathering deposits over the internet are finding these deposits aren't as sticky. Because the Eleventh District has many community banks that have kept their bank branches and strong customer relationships, their operations may actually be an advantage—they aren't having to raise deposit rates as quickly.

Q. A few banks have not survived the tightening cycle that began in March 2022. After SVB failed, several other mid-sized, so-called regional banks collapsed. What happened at SVB?

There were many things that went wrong at SVB. I can try to summarize them; these views are my own and don't necessarily reflect those of the Federal Reserve Bank of Dallas.

Basically, you had a bank that received a lot of deposits in the aftermath of the pandemic and—when they couldn't make loans because customers didn't need to borrow—they chose to invest those deposits in Treasury bonds.

Treasuries are a very safe investment, but they are not immune to changes in interest rates. Nevertheless, SVB management ignored their own internal warnings about the interest rate risk, and they seem to have hoped they could just keep financing these bond holdings with cheap deposits to earn their way out of the mess.

On the regulatory side, there were also complications. SVB had some explosive growth during the pandemic, going from around \$71 billion in assets to over \$200 billion before failing. When SVB grew above \$100 billion, it crossed a supervisory threshold for examiners at the San Francisco Fed, which had overseen its operations.

From what we can see in the [Barr Report](#) [from Fed Vice Chair for Supervision Michael Barr, released April 28, 2023], it seems that there was a delay during that hand-off period between our Fed teams, and SVB was permitted to operate business-as-usual despite its known red flags.

When SVB failed, it had 31 open issues related to safety and soundness—called “matters requiring attention” or “matters requiring immediate attention”—and several of these were in areas of liquidity risk management and capital planning. However, the large majority of these were problems with governance and controls. Any matter requiring attention is a serious issue.

By March 2023, it was an open secret that SVB's massive Treasury position was swallowing up its equity capital on a mark-to-market basis (recognizing the diminished value of its relatively low interest-paying bonds), but quarter on quarter, the losses actually seemed to be stabilizing.

When SVB released its 8-K filing with the Securities and Exchange Commission on March 8, it showed that the bank faced a second problem. All its tech startup customers, who had big deposit accounts after raising money from venture capital investors, were now drawing down those accounts to grow their businesses. This is the normal “cash burn” process of many startups, but investors were surprised by just how fast this money was being spent.

For SVB, it meant they had to switch [from the startups] to higher-cost deposits and short-term borrowings, meaning their interest expense was swallowing up the interest income on those long-dated Treasuries.

When SVB finally decided to start cutting its losses—selling its losing bond positions and issuing fresh equity capital—the market saw it as too little, too late. Investors realized that SVB had sold all the bonds it could without reaching into its hold-to-maturity bucket [of longer-dated Treasuries], and if SVB sold even a single bond from that pool, it would have to recognize all those additional losses, and equity would be completely wiped out.

Investors were not interested in buying new SVB stock at the price SVB was offering. The situation became worrying for SVB's depositors, many of whom had those cash burn accounts of venture capital money they'd raised that far exceeded the \$250,000 deposit insurance limit.

If SVB were to fail without a bailout, those startups would suddenly lose access to the cash they needed to grow their businesses. That's an unacceptable risk for a chief financial officer, so when investors realized en masse just how bad things were at SVB, depositors rushed to pull their money out. More than \$70 billion ran out of the bank in the 48 hours before SVB was shut down.

Q. We have mostly small banks in our district. What was the fallout of SVB on our community banks?

Initially, some banks in our region experienced deposit withdrawals as a result of fears of a wider banking crisis. In response, these banks substantially raised their deposit rates. To the extent that their liquidity was affected, they also turned to other sources of funding such as borrowing from the Fed's Bank Term Funding Program or the Federal Home Loan Bank system, as well as wholesale certificate of deposit issuance.

Meanwhile, other community banks, particularly those serving rural communities, have said it was largely a nonevent for them.

Q. There appear to be problems in commercial real estate—some of them pandemic related with still-empty office space—that could spill over into loan performance. How are banks approaching this?

A lot of companies are realizing they can get by with a smaller office lease than before the pandemic. A company might renew its lease for just two floors instead of three floors this year. Along with using less space, some companies want to move to nicer spaces. We are seeing vacancies rise above historical averages for office space, but the vacancies are more skewed to older properties with fewer amenities—the so-called "B" and "C" class office buildings.

At the same time, commercial real estate prices have fallen from their 2022 peak. However, for most properties—excluding office space—prices remain up over 10 percent since April 2020. So, unless a client bought the property at the peak, they are still looking alright from a loan-to-value perspective.

Office space in a central business district is a separate matter. In large cities outside the Eleventh District—San Francisco comes to mind—the drop in property prices may be a bigger concern.

Banks handling loans where rents are falling, vacancies are rising and the property value is falling definitely face a challenge. Some banks may be turning to so-called "secondary sources of repayment," such as funds pledged by the borrower's parent company, or marking down the assessed value of a property and raising its interest rate to make these loans still work.

It's still a little too early to tell whether this will be enough if there is a serious downturn. Fortunately, these loans are still performing exceptionally well on a historical basis; nationally, just 0.62 percent of commercial real estate loans are noncurrent, and for Eleventh District banks, the rate is 0.30 percent.

That said, noncurrent loan rates rose to almost 7 percent nationally after the 2008 financial crisis, so there is always room for things to get worse.

Q. How big is the risk especially with downtown buildings that have been slow to bounce back?

There are a lot of properties that haven't bounced back. There are also a lot of recently completed properties that aren't stabilizing/filling up with tenants like we would normally expect. We are very carefully monitoring commercial real estate and especially office exposure within our district. Part of our job supervising banks is understanding banks' assumptions about how these loans could perform in a stressful situation.

We are also seeing a kind of dichotomy between banks—large banks have reined in their commercial real estate exposure substantially in the past year, but small banks are still piling in. Concerningly, we are seeing this very pronounced difference in construction and land development loans. These are some of the riskiest loans to be holding in a downturn, and small banks are in the thick of it.

What is the outlook for Eleventh District banks?

Right now, Eleventh District banks look alright overall. Earnings continue to be strong, commercial real estate loan early indicators such as noncurrent loan rates or special servicing rates still look quite healthy—well below historical averages as well as current-quarter U.S. averages.

However, we are seeing vacancies across commercial real estate rise to or exceed their historical averages despite the solid GDP growth and low unemployment we are enjoying. At the same time, district banks seem to be growing their multifamily and construction and land development loans a lot faster than the broader U.S. Those are some things we are keeping a close eye on.

Some banks are reconsidering just how reliant they want to be on large depositors or on one type of depositor like TLS (technology and life sciences) companies, which seemed to move more like a unit (as occurred) during the SVB crisis.

We are seeing banks set up contingent sources of liquidity, so they are learning the lessons from March. Banks are realizing that their newly expensive deposits are going to eat into earnings more than they had expected.

So I would say that times are mostly good, but I don't think our banks should take anything for granted. As we like to say in banking, "Trees don't grow to the sky." We have enjoyed some record growth and good times for our banks, and it's prudent to prepare for some more challenging adjustments ahead.

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the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion.

There are a number of reasons why the world's population is growing so rapidly. One of the main reasons is that the number of children born to each woman has increased. This is due to a number of factors, including the fact that women are having children at a younger age, and that there is a higher birth rate in developing countries.

Another reason why the world's population is growing so rapidly is that the number of people who are surviving to old age has increased. This is due to a number of factors, including the fact that there is a higher life expectancy in developed countries, and that there is a higher death rate in developing countries.

There are a number of other factors that are contributing to the world's population growth, including the fact that there is a higher birth rate in developing countries, and that there is a higher death rate in developing countries. These factors are all contributing to the world's population growth, and it is expected that the world's population will continue to grow rapidly in the future.

The world's population is growing so rapidly that it is expected to reach 8 billion by the year 2025. This is a significant increase from the current population of 6 billion, and it is expected that the world's population will continue to grow rapidly in the future. This is a significant challenge for the world, as it is expected that the world's resources will be stretched to their limits by the year 2025.

There are a number of ways in which the world's population growth can be slowed down. One of the main ways is to reduce the birth rate in developing countries. This can be done by a number of ways, including providing better education for women, and providing better healthcare for women and children.

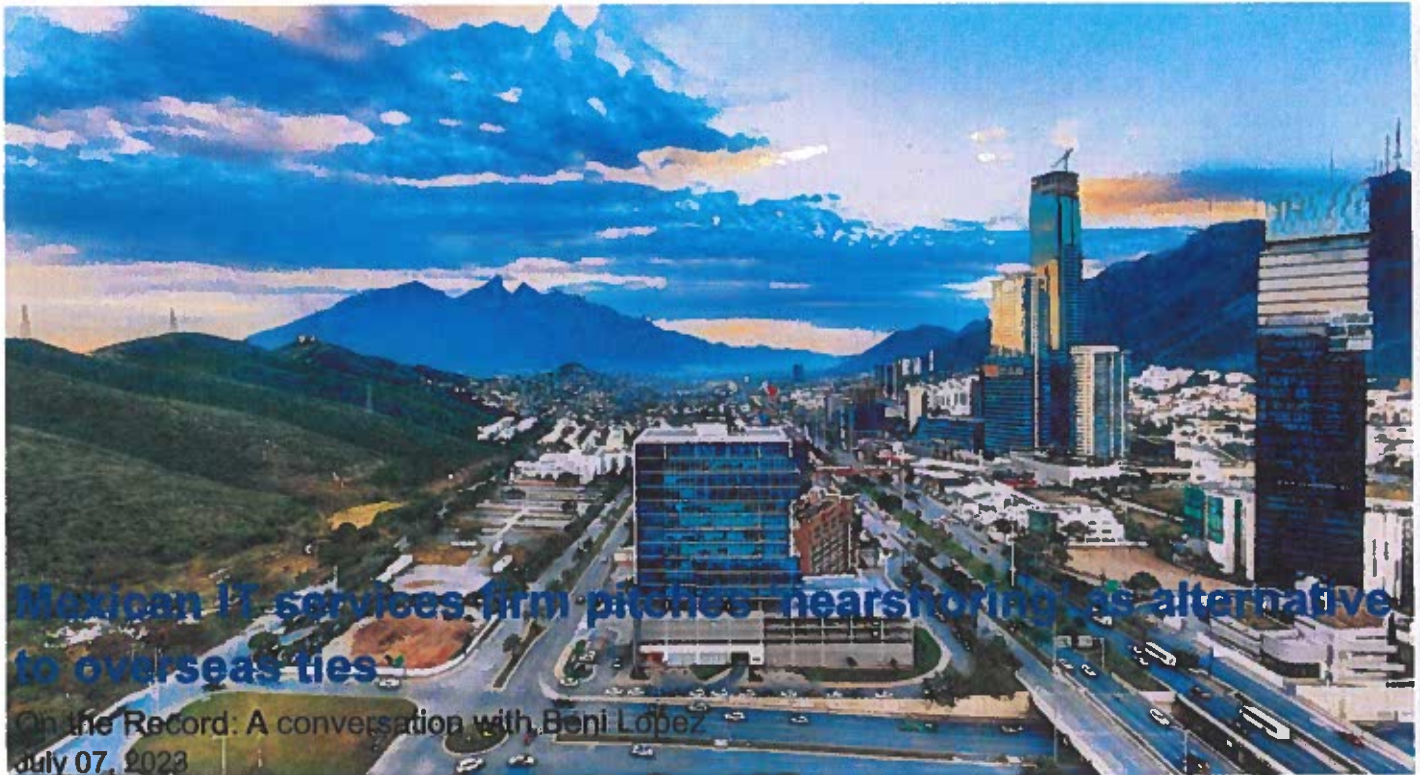
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Beni Lopez is chief executive of the Dallas-based U.S and Canada division of Softek, a Monterrey, Mexico-based provider of IT services with 15,000 employees globally and estimated annual revenue of more than \$3.6 billion. He discusses the competitive challenges the firm faces in the North American market, where many of the world's leading tech services firms are based, and the genesis of the company's nearshoring strategy.

Q. What are Softek's products and services?

Softek is a 40-year-old company that aims to provide solutions through technology—that is, via software development, software maintenance, software implementation and business consulting regarding digital transformation.

We have a presence in 22 countries, with the U.S. our largest market, followed by Europe and Mexico. Locally [greater North Texas], we work with big companies providing software solutions for their operations.

Q. Why did you choose Dallas for your North American headquarters?

We first started the U.S. operations in Atlanta and then we moved to Miami for a short time. However, given Texas' growing relevance in terms of economic growth, population growth, labor supply and particularly its geographical location, we decided to relocate our headquarters to Dallas. The city is the

best hub for connecting our clients and operations, both in the U.S.—we have clients in about 44 states—as well as in Latin America.

We have small offices in Detroit and recently in Virginia, as we get ready to increase our business with the federal government. But in general, we mainly work remotely and utilize our Dallas headquarters to meet and plan our different projects in the U.S.

Q. How do you compete with U.S. tech companies on their own turf?

Twenty-eight years ago, we coined and registered the term “nearshore” for information technology services. Back in the mid-’90s, the U.S. was getting ready for Y2K doomsday [the feared crashing of computers unable to internally adjust to the new century] so there was a surge in demand for IT talent.

India started to grow with the offshore model in the U.S., either by bringing people from India on H-1B visas or by supporting projects from India. But that created a logistical problem because of the time zone difference, and that's where we saw the opportunity.

We saw that the demand was there to provide services for the U.S. market from somewhere else. We said we can provide those same services from a place near the U.S., and that's how we came up with the nearshoring concept. We already had some operations in the U.S., which complemented the operation from Mexico—all in the same time zone, with the same hours and the same talent.

We established a model where we leverage all the advantages of proximity. For example, it's a 90-minute flight to our headquarters and delivery centers in Monterrey from Dallas, or 2.5 hours to Mexico City or to our clients anywhere in the U.S.

It is not just geographical proximity, we also have cultural proximity, which allows for easier communication between our teams and clients because we watch the same sports, we discuss the same games, such as football or baseball. Finally, we leverage all the advantages of commercial proximity and intellectual property laws via NAFTA (the North American Free Trade Agreement) and now USMCA (the United States–Mexico–Canada Agreement). We don't rely on H-1B visas but on work visas under the commercial agreement [such as the TN visa for Mexican and Canadian professional workers].

We leverage all the elements of proximity to provide a differentiated experience relative to offshore, and that's how we compete and that's how we've been growing.

Q. How have your customers evolved over time?

We provide services to midsize businesses in addition to top-tier companies. Companies in the range of \$1 billion to probably \$7 billion in sales have become a sweet spot for us. This has been particularly the case in the U.S. market as the need for midsize companies to go digital has increased considerably. This includes both service and manufacturing businesses.

Q. What is the profile of the typical Softtek employee?

We call them “Softtekians.” We look for people who obviously know about technology and software, but we also look for individuals who are very self-determined and can implement solutions such as rewriting code, supporting an application or protecting our clients’ networks from cyberthreats without waiting for instructions. They have to know what needs to be done and do whatever it takes to get the job done.

In addition, our typical employee has to be comfortable working in teams. Collaboration is key for us, so nobody can do things on their own [typically on mid- and long-term projects]. In terms of technical expertise, we mostly look for computer scientists, data engineers and network engineers.

However, recently we have been also hiring mechanical and industrial engineers because we are providing services to the manufacturing industry, particularly automotive manufacturers who are upgrading their digital systems. We also have people with financial backgrounds and manufacturing supply-chain knowledge.

Q. How many employees do you have in Dallas?

Last time I checked, about 120. They don't come to the office very often because most are located at clients' facilities. They work onsite with clients or they work from home in hybrid models.

Q. How has Softtek navigated the very tight Dallas-area labor market?

In three ways: First, we are very loyal to our employees. During the pandemic, we decided to keep all of our employees, even during the economic slump that we all experienced. By doing so, we established a reputation of respect for the individual. That really paid off because our employees appreciated it, and then they helped recruit new workers.

Second, we bought a U.S. company that specializes in finding information technology workers in the U.S.

Finally, given the (relative) lack of engineering talent in the U.S., we complement our information technology services from our delivery centers in Mexico. We also provide services from Colombia and, to a lesser extent, from Argentina and India. We leverage our global workforce to service the U.S. market.

Q. How has the nearshore concept evolved?

In the beginning, Mexico's image in the mind of U.S. businesses was not very sophisticated; it was all textiles and tequila. Then NAFTA came, and it was all manufacturing. But they weren't thinking necessarily of Mexico as a technology hub, and that's where we came in and started to show them the technology side of Mexico.

We took them to Mexico so they could touch and feel and sense the level of education, the level of professionalism and the level of English that we have. Fast-forward to the pandemic and the geopolitical tensions around the world. All of a sudden, nearshoring becomes a thing.

There is currently another surge in demand. Because of the pandemic, many companies learned that they could work remotely. So, that population of clients that wasn't so convinced that it could be done were forced to work remotely, and now they're more open to it.

Now, let me let me address the [labor] shortage. U.S. companies are not looking at us just for projects, but they're thinking now of nearshoring as a permanent solution for their IT needs. They want a dedicated center for their operations. They want to set up a dedicated IT center with 100, 150, 200 people. There's one [company] we're working with right now that will eventually employ 500 people in Mexico to support its digital initiatives in the U.S.

Q. The labor market is also very tight in Mexico. How do you navigate it?

We have an advantage because we now say we're a nearshore native. The company is headquartered in Monterrey, and we have a close relationship with the education institutions in Mexico from which we pull talent. We have the advantage of being a local company in business 40 years. We know the land, and we have a large recruiting team. We're the largest IT employer in Mexico, and that gives us an edge.

In addition, we have diversified and now don't rely only on Mexico for talent. We have expanded to Costa Rica, Colombia and, lately, Argentina. We also have India, which complements our delivery model when we need to provide night shifts. And we have other programs to bring people in at any given point in time, such as our training programs in disadvantaged communities.

Q. USMCA appears to be particularly beneficial for the information technology service trade. For example, the USMCA establishes the most comprehensive rules on digital trade to date. Do you agree?

I absolutely agree. Automotive is a good example. I mean, it's so tightly coupled with the U.S., and it's only natural to integrate that digitally as well.

Q. What is your outlook for information technology in North America?

It's only going to grow. There is a big buzz—some of it exaggerated, some very real—around artificial intelligence (AI). We have built our own artificial intelligence platform that we started probably six years ago. This is not new to us. We're currently working on how AI is going to help us accelerate delivering solutions for our clients.

In addition, after the pandemic, we have only seen 40 percent progress in terms of the digital transformation in manufacturing, so there is a lot of room to grow. Banking and financial services are different, but they will continue to demand technological advancement because, essentially, they are software companies that manage money.

Demand is going to continue growing, and AI is going to help us be more productive. But it's not going to replace the need for those skilled workers we have been talking about. It's going to help because AI will give our teams more tools for things such as writing code faster.

The views expressed are those of the authors and should not be attributed to the Federal Reserve Bank of Dallas or the Federal Reserve System.

DISCUSSION ITEM #7:

Water Rates

RECEIVED

AUG 30 2023



August 25, 2023

Town of Ransom Canyon
Elena Quintanilla, City Administrator
24 Lee Kitchens
Ransom Canyon, Texas 79366-2200

**Re: Notice of Water Rate Increases
City of Lubbock – Interlocal Wholesale Water Sales Contract**

Dear Ms. Quintanilla:

In September 2023, Lubbock's City Council will adopt new water rates for all of its customers. This letter provides official notice that on October 1, 2023, the City of Lubbock's water rates for the Town of Ransom Canyon will change as follows:

Water Charges	Current Rates	2023-2024 Rates
Base Charge		
8 inch Meter	\$ 800.38 per month	\$ 811.20 per month
Volume Charge		
Block 1	\$ 3.864 per 1,000 gallons	\$ 3.97 per 1,000 gallons
Block 2	\$ 5.276 per 1,000 gallons	\$ 5.41 per 1,000 gallons
Block 3	\$ 6.323 per 1,000 gallons	\$ 6.49 per 1,000 gallons

Please contact me at (806) 775-2585 if you have questions or need additional information.

Sincerely,

A handwritten signature in blue ink that reads "Aubrey A. Spear".

Aubrey A. Spear, P.E.
Director of Water Utilities

cc: Clint Gardner, Chief Customer Officer, City of Lubbock Utilities

AGENDA ITEM 8:

Auditor Letter

Terry & King, CPAs, P.C.

5707 114th Street
P.O. Box 93550
Lubbock, TX 79493-3550

Randel J. Terry, CPA
Ryan R. King, CPA

Telephone - (806) 698-8858 – Fax – (866) 288-6490

September 12, 2023

To the Honorable Mayor and City Administrator

Town of Ransom Canyon, Texas
24 Lee Kitchens Dr.
Ransom Canyon, TX 79366-2200

We are pleased to confirm our understanding of the services we are to provide the Town of Ransom Canyon, Texas for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Ransom Canyon, Texas as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Ransom Canyon's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Ransom Canyon's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund
3. Schedule of Changes in NPL and Related Ratios – TMRS
4. Schedule of Changes in OPEB and Related Ratios - TMRS
5. Schedule of Contributions for Pensions – TMRS
6. Schedule of Contributions for OPEB - TMRS

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Ransom Canyon's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of Ad Valorem Taxes Receivable

Members American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants



The CPA. Never Underestimate The Value.®

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Town of Ransom Canyon and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Controls

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town of Ransom Canyon in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating

an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP;

(3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the city; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Terry & King, CPAs, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purpose of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Terry & King, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ryan King is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on October 20, 2023 and to issue our reports no later than the December 2023 Council meeting.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,750. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered at the conclusion of the engagement and is payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Town of Ransom Canyon's financial statements. Our report will be addressed to management and those charged with governance of the Town of Ransom Canyon, Texas. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Ransom Canyon is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Town of Ransom Canyon and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Terry & King, CPAs, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the Town of Ransom Canyon.

By: _____

By: _____

Title: Mayor

Title: City Administrator

Date: _____

Date: _____

AGENDA ITEM 9:
Sex Offender
Ordinance

ORDINANCE NO.091223

AN ORDINANCE OF THE CITY COUNCIL OF THE TOWN OF RANSOM CANYON, TEXAS AMENDING THE CODE OF ORDINANCES BY AMENDING CHAPTER 8 OFFENSES AND NUISANCES BY ADDING ARTICLE 8.04 SEX OFFENDER RESTRICTIONS; RESTRICTING SEX OFFENDERS FROM GOING IN, ON, OR NEAR PLACES WHERE CHILDREN COMMONLY GATHER; ESTABLISHING AN OFFENSE; ESTABLISHING A PENALTY; PROVIDING FOR PROCEDURES TO APPLY FOR EXEMPTION OF THIS ORDINANCE; PROVIDING FOR AN AFFIRMATIVE DEFENSE; PROVIDING REPEALING AND SEVERABILITY CLAUSES; PROVIDING AN OPEN MEETINGS CLAUSE; PROVIDING FOR PUBLICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Ransom Canyon (the City) is a Type A general-law municipality of the State of Texas;

WHEREAS, Section 51.012 of the Texas Local Government Code provides that a general-law municipality may adopt an ordinance, act, law, or regulation, not inconsistent with state law that are "necessary for the government, interest, welfare, or good order" of the city;

WHEREAS, Section 341.906 of the Local Government Code allows general-law municipalities, by ordinance, to "restrict a registered sex offender from going in, on, or within a specified distance of a 'child safety zone', excepting for a legitimate purposes," and also must provide a process whereby sex offenders who reside near a child safety zone when a restrictive ordinance is adopted can apply for an exemption from the restrictions in the ordinance; and

WHEREAS, the City Council of the City of Ransom Canyon, Texas finds that it is in the best interest of the health, safety, and welfare of the citizens of Ransom Canyon that restrictions be imposed to prevent registered sex offenders from going in, on, or near places where children commonly gather within the City.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF RANSOM CANYON, TEXAS, THAT:

Part 1. Enacted.

The Town of Ransom Canyon Code of Ordinances is hereby amended by amending Chapter 8 Offenses and Nuisances by adding Article 8.04 Sex Offender Restrictions, which shall read as follows:

ARTICLE 8.04 SEX OFFENDER RESTRICTIONS

§ 8.04.001 **Definitions**

Child-care Facility means a facility licensed, certified, or registered by the department to provide assessment, care, training, education, custody, treatment, or supervision for a child who is not related by blood, marriage, or adoption to the owner or operator of the facility, for all or part of the 24-hour day, whether or not the facility is operated for profit or charges for the services it offers.

Child Safety Zone means Premises where children commonly gather. The term includes, but is not limited to public parks, public library, movie theater, School, Day-care Center, Playground, public or private Youth Center, indoor and outdoor amusement centers that cater primarily to children, amusement parks, public and commercial and semi-private swimming pools, Video Arcade Facility, public or private School or Day-care Center bus stop or other facilities that regularly holds events primarily for children, whether public or private. The term does not include a Church.

Church means a facility that is owned by a religious organization and is used primarily for religious services, as defined by Section 544.251, Insurance Code.

Day-care Center means a Child-care Facility that provides care at a location other than the residence of the director, owner, or operator of the child-care facility for seven or more children under 14 years of age for less than 24 hours a day, but at least two hours a day, three or more days a week.

Playground means any outdoor facility that is not on the premises of a school and that:

- (a) Is intended for recreation;
- (b) Is open to the public; and
- (c) Contains three or more play stations intended for the recreation of children, such as slides, swing sets, and teeterboards.

Premises means real property and all buildings and appurtenances pertaining to the real property.

Registered Sex Offender means an individual who is required to register as a sex offender under Chapter 62, Code of Criminal Procedure.

School means a private or public elementary or secondary school or a Day-care Center.

“Video Arcade Facility” means any facility that:

- (a) Is open to the public, including persons who are 17 years of age or younger;
- (b) Is intended primarily for the use of pinball or video machines; and
- (c) Contains at least three pinball or video machines.

Youth Center means any recreational facility or gymnasium that:

- (a) Is intended primarily for the use by persons who are 17 years of age or younger; and

- (b) Regularly provides athletic, civic, or cultural activities.

§ 8.04.002 Prohibited Conduct.

A Registered Sex Offender shall not go in, on, or within 1,000 feet of any Child Safety Zone in the Town of Ransom Canyon.

§ 8.04.003 Minimum Distance Separation.

The minimum distance of separation is measured by following a straight line from the outer property line of an area or structure designated as a Child Safety Zone for a distance of 1000 feet. No loitering of any kind may occur from the outer property line of an area or structure designated as a Child Safety Zone.

§ 8.04.004 Offense.

(a) For each person required to register on the Texas Department of Public Safety's "Public" sex offender database (the "database") under Chapter 62, Code of Criminal Procedure, because of a "reportable conviction or adjudication," as defined by Article 62.001, Code of Criminal Procedure, or who has been civilly committed as a sexually violent predator under Chapter 841, Health and Safety Code, and is subject to outpatient treatment and supervision under that chapter, it shall be unlawful for that person to establish a permanent residence or temporary residence within 1,000 feet of a Child Safety Zone, as the terms are defined in Section A.

(b) It is unlawful to lease, rent or otherwise provide any residence, dwelling, place or structure or part thereof, manufactured home, trailer, or other conveyance, with the knowledge that it will be used as a permanent or temporary residence by any person prohibited from establishing the permanent or temporary residence pursuant to the terms of this section, if such place, structure or part thereof, manufactured home, trailer or other conveyance is located within 1,000 feet of a Child Safety Zone, as defined in Section A.

(c) It is an offense for a Registered Sex Offender to enter a Child Safety Zone, whether knowingly or not.

§ 8.04.004 Penalty.

A violation of this Ordinance shall be punishable as a Class C misdemeanor and, upon conviction therefore, a violator shall be assessed a fine not exceeding five hundred dollars (\$500.00). Each and every day a violation of this Ordinance occurs or continues shall be a separate offense.

§ 8.04.005 Affirmative Defenses.

(a) It is an affirmative defense to prosecution under this Ordinance that the Registered Sex Offender was in, on, or within 1,000 feet of a Child Safety Zone for a legitimate

purpose, including but not limited to transportation of a child that the Registered Sex Offender is legally permitted to be with, transportation to and from work, and other work-related purposes.

- (b) The Child Safety Zone, as specified herein, within 1,000 feet of the permanent or temporary residence of the person required to register on the database was opened after the person established the permanent or temporary residence and the person has complied with all sex offender registration laws of the State of Texas.

§ 8.04.006 Exemption.

- (a) Generally. A Registered Sex Offender who established residency in a residence located within 1,000 feet of a Child Safety Zone before the Effective Date of this Ordinance is exempt from the prohibitions contained in this Ordinance.
- (b) Applicability. This exemption only applies to areas necessary for the Registered Sex Offender to have access to and to live in the residence and for the period the Registered Sex Offender maintains residency in the initial established residence.
- (c) Application. To obtain an exemption under this Section of the Ordinance, the Registered Sex Offender must submit an application to the Ransom Canyon Police Department Sex Offender Registration Officer, in the form supplied by the Registration Officer, and attached herein to this Ordinance as "Exhibit A – Sex Offender Residency Exemption Form" that demonstrates the Registered Sex Offender established residency in a residence located within 1,000 feet of a Child Safety Zone before the date this Ordinance from which this subsection derives was adopted.
- (d) Approval. Said exemption shall be granted by the Police Department Sex Offender Registration Officer if the Registration Officer determines, following review of the application for exemption, that the Registered Sex Offender did reside at a residence within 1,000 feet of a Child Safety Zone on the Effective Date of this Ordinance and continues to reside at that residence.
- (e) Duration. The exemption shall expire when and if the Registered Sex Offender no longer resides at the residence listed under their approved application.

Part 2. Severability

The provisions and sections of this Ordinance shall be deemed to be independent, and the invalidity of any portion of this Ordinance shall not affect the validity of the remainder.

Part 3. Repeal of Conflicting Ordinances

All ordinances or part of ordinances in conflict herewith are hereby repealed to the extent of the conflict with this Ordinance.

Part 4. Publication

