

**REGULAR MEETING OF THE
CITY OF ALVARADO CITY COUNCIL
104 W. COLLEGE
MARCH 20, 2023
6:30 PM**

AGENDA

The City Council of the City of Alvarado will meet in a Regular Called Session on Monday, March 20, 2023 at 6:30 p.m. in the Council Chambers at City Hall for the following agenda items.

CALL TO ORDER - Roll Call

INVOCATION

PLEDGE OF ALLEGIANCE

CITIZEN PARTICIPATION AND PUBLIC INPUT

This is an opportunity for citizens to address the City Council on any matter. The presiding officer may ask the citizen to hold his or her comment on an agenda item until that agenda item is reached. City Council has no obligation to respond in any matter to comments or questions from the public. Any response from a member of the City Council to comments related to items not on the agenda is limited to a statement of specific factual information, a recitation of existing policy, or direction to staff to place the subject on the agenda for a future meeting.

INTRODUCTION OF NEW EMPLOYEES

CONSENT AGENDA:

1. Consideration and action to approve minutes from the February 20, 2023 City Council meeting. (Walls)
2. Consideration and action to approve Certification of Unopposed Candidates for the City of Alvarado May 6, 2023 General Election. (Walls)
3. Consideration and action to approve Ordinance 2023-0008, canceling the City of Alvarado General Election. (Walls)
4. Consideration and action to add Josh Rendon to the Planning and Zoning Commission Board. (French)

NEW BUSINESS:

5. Consideration and action to receive and approve the City of Alvarado financial audit for Fiscal Year 2020-2021. (Cox)
6. Presentation of life-saving awards. (May, Rodgers)

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7. Presentation by General Code/ Franklin Legal- Codification Services (Walls)
8. Update on Charter Election media campaign. (Suber)
9. Consideration and action to authorize the City Manager to execute a construction contract with Alvarado Tree Service, in the amount of \$15,500.00 for trimming trees & shrubs and the removal of debris at 220 S. Cummings Drive, Alvarado, Texas. (Suber)
10. Consideration and action to approve Ordinance 2023-0007, amending Ordinance 2022-0014 adopted on September 19, 2022 which affixed and levied municipal ad valorem taxes on all taxable property within the corporate limits of the City of Alvarado, Texas for the fiscal year beginning October 1, 2022 and ending September 30, 2023 at the rate of \$0.812696 per one hundred dollars (\$100.00) to correct the allocation between the Maintenance and Operation Rate and Interest and Sinking Rate as shown on Ordinance 2022-0014 and amending certain language included in Ordinance 2022-0014 to comply with section 26.05 of the tax code. (Cox)
11. Consideration and action to approve Resolution R2023-0006, directing publication of notice of intention to issue combination tax and revenue certificates of obligation and declare its intention to reimburse itself for project-related payments made prior to the issuance of the Certificates. (Cox)
12. Hold a public hearing and consideration and action on the application of Alvarado Independent School District on behalf of Agave Trail Development, LLC for approval of a zoning change from Planned Development (PD) District to Institutional Overlay – Agricultural (I-A) District on 22.8 acres known as a portion of Tract 6 in the J. M. Ross Survey, A-737, addressed in the 1200 block of N. Cummings Drive, and an amendment to the Future Land Use map in the Alvarado Comprehensive Plan. (French)
13. Consideration and action to approve the application of Alvarado Independent School District on behalf of Agave Trail Development, LLC for approval of the Alvarado North Addition preliminary plat on 22.8 acres known as a portion of Tract 6 in the J. M. Ross Survey, A-737, addressed in the 1200 block of N. Cummings Drive. (French)
14. Consideration and action to approve the application of Stephanie Torrez on behalf of Rez Real Estate Investments, LLC for approval of Lot 1, Block 86 of the Original Town of Alvarado Addition preliminary plat being 0.36 of an acre and known as a portion of tract in the A. J. Patton Survey, A-685, addressed 705 at E. Davis Avenue. (French)
15. Consideration and action to approve at the request of property owner Dwayne Wink, an onsite sewer facility (OSSF), as authorized by Section 34-130(c) of the Alvarado subdivision ordinance, on 6.626 acres known as Tract 34 in the A. G. Kimbell Survey, A-479, and addressed at 1209 S. Parkway Drive. (French)

EXECUTIVE SESSION

Pursuant to the Texas Open Meetings Act, Chapter 551 of the Texas Government

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Code, the City Council or other Board may convene in closed session to deliberate regarding the following matters: §551.071 Consultation with Attorney. The City Council or other Board may convene in Executive Session to conduct a private consultation with its Attorney on any legally posted agenda item, when the City Council or other Board seeks the advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the Attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, including the following items: a. Any posted item on the agenda. b. TGC Section 551.074: Deliberation on the appointment, employment, evaluation, duties, discipline or dismissal of a public officer or employee: Economic Development Director.

RECONVENE OPEN SESSION

16. Reconvene into open session for possible action resulting from any items posted and legally discussed in Executive Session.

COUNCIL COMMENTS

Pursuant to LGC Section 551.0415, City Council Members may make a report about items of Community interest during a meeting of the governing body without having given notice of the report.

ACCESSIBILITY STATEMENT

The Alvarado City Hall and Council Chamber are wheelchair accessible. The exit and parking ramps are located in the front of the building. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at 817-790-3351, FAX: 817-783-7925, e-mail: wallsb@cityofalvarado.org Please call at least two (2) working days prior to the meeting so that appropriate arrangements can be made.

NON-DISCRIMINATION STATEMENT

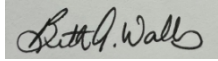
The City of Alvarado does not discriminate on the basis of race, color, national origin, sex, religion, or disability in the employment or the provision of services.

I, the undersigned authority, do hereby certify that the above Agenda was posted on the bulletin board in the City Hall of the City of Alvarado, Texas, a place convenient and readily accessible to the general public at all times, and said Agenda was posted on March 17, 2023 at 4:30 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

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A handwritten signature in cursive script, reading "Beth A. Walls", is displayed within a light gray rectangular box.

Beth A Walls, TRMC, IPMA-SCP, CPM
City SecretaryHRD

CITY OF ALVARADO
County of Johnson
State of Texas
February 20, 2023
City Council Minutes.

The City Council of the City of Alvarado met in Regular Called Session on Monday, February 20, 2023 at 6:30 p.m. The following were present for roll call:

Jacob Wheat	Mayor
Lydia Moon	Mayor Pro-Tem
Cherry Bryant	Councilperson
Kevin Thomas	Councilperson
Beverly Short	Councilperson

The following were absent for roll call:

Michael Bennett	Councilperson
Scott Arthur	Councilperson

Others Present:

Paul DeBuff	City Manager
Beth A Walls	City Secretary
Ashley Dierker	City Attorney
Laura Cox	Chief Financial Officer
Justin French	Community Dev. Director
Reyth Garcia	Court Clerk
Paula Hardison	Director Billing/Accounting
John Rodgers	Fire Chief
Precious Moore	Library Director
Emile Moline	Planning and Zoning Director
Teddy May	Police Chief
Michael Dwiggin	Public Works Director

Mayor Jacob Wheat called the meeting to order at 6:30 p.m. and gave the invocation.

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS- Skott Williams, Helen Palmer, Charles Holmes and Jayme Jones brought kudos and concerns to Council's attention.

AGENDA ITEM #1, 2 & 3

CONSENT AGENDA

1. CONSIDERATION AND ACTION TO APPROVE MINUTES FROM THE 1/23/2023 REGULAR CITY COUNCIL MEETING AND THE 2/09/2023 SPECIAL CITY COUNCIL MEETING.

2. CONSIDERATION AND ACTION TO APPROVE RESOLUTION R2023-0004 AMENDING THE AUTHORIZED REPRESENTATIVES OF THE CITY OF ALVARADO WHO MAY DIRECT THE INVESTMENT OF FUND INTO THE TEXAS LOCAL GOVERNMENT INVESTMENT POOL, A PUBLIC FUNDS INVESTMENT POOL WHICH WAS CREATED ON BEHALF OF ENTITIES WHOSE INVESTMENT OBJECTIVE, IN ORDER OF PRIORITY, ARE PRESERVATION, LIQUIDITY AND YIELD CONSISTENT WITH THE PUBLIC FUNDS INVESTMENT ACT. (COX)

3. CONSIDERATION AND ACTION TO APPROVE RESOLUTION R2023-0005 AMENDING THE AUTHORIZED REPRESENTATIVES OF THE CITY OF ALVARADO, TEXAS WHO MAY DIRECT THE INVESTMENT OF FUNDS MULTI-BANK SECURITIES, INC. WITHIN THE GOVERNMENT CODE CHAPTER 2256 PUBLIC FUNDS INVESTMENT ACT PARAMETERS. (COX)

Motion was made by Lydia Moon and seconded by Kevin Thomas to approve the consent agenda. This motion supported 4 votes in approval and 0 votes opposed. Motion carried.

AGENDA ITEM #4

4. EMERGENCY MANAGEMENT PREPAREDNESS PRESENTATION (RODGERS)

Fire Chief John Rodgers shared his vision to use the City Council Chambers as the primary Emergency Operations Center (EOC) in the event of an emergency situation in the city.

His reason for this idea is that Council Chambers are:

- Emergency Generator Equipped
- Access Controlled
- Centrally Located
- Adequate Accommodations: offices, restrooms, kitchen, printers, etc.

In order to accommodate the modifications needed for this, an agreement has been entered with D-lectric to make modifications at a cost of \$1,800.00 to reconfigure generator to power EOC, etc.

No Council Action Required.

AGENDA ITEM #5

5. PRESENTATION ON STREET REHABILITATION (RAMACHANDRA)

The City completed a street pavement condition assessment study last year that provided condition ratings for each of the street segments within the City limit. The study was done by RoadBotics, a firm that has specialized in roadway condition analysis and mapping.

Each street segment in the City was assigned a number from 1 through 5, 1 being the street pavement being in the best of conditions and 5 being the street pavement being in a highly deteriorated condition.

The City staff has now developed a list of priority streets and estimated costs for rehabilitation based on the combination of several factors, mainly being RoadBotics study from 2022, current street pavement condition and emergency response vehicle routes.

Location and condition of existing water and sewer lines were also reviewed by the City staff along each of the street segments included in the list, and adequate cost provisions have been made for relocation / replacement of water and sewer lines where necessary.

The City staff is recommending to implement the rehabilitation of these priority street segments in a phased manner, to the extent funding is available each fiscal year.

No Council Action Required.

AGENDA ITEM #6

CONSIDERATION AND ACTION TO AUTHORIZE CITY MANAGER TO EXECUTE A REQUEST FOR PROPOSALS OF PROFESSIONAL GEOGRAPHICAL INFORMATION SYSTEM (GIS) SERVICES IN ACCORDANCE WITH THE ALVARADO PROCUREMENT POLICY FOR COMMUNITY DEVELOPMENT BLOCK GRANT FUNDED SERVICES. (FRENCH)

The City of Alvarado is growing in population size, land area, infrastructure, and municipal services to the community. GIS services is an essential tool to communicate city limits, extraterritorial jurisdiction (ETJ), applicability of regulations, existing municipal facilities, such as the water distribution system and the sanitary sewer collection system. With Alvarado's population proclaimed over 5,000, the City's ETJ has expanded from half a mile to one mile beyond the city limits. Recent annexations have expanded the city limits and thereby expand the ETJ even further. The annexed properties are assigned to a zoning district and City Council approved zoning changes must be reflected on the official zoning map for reference.

Similarly, new development has expanded the City's roadway network, water distribution system, fire protection area, park service areas, and sanitary sewer collection system, which warrants map updates. Updated map records will assist residents, developers, municipal personnel, and other stakeholders implement the City's Comprehensive Plan and vision for the community by providing reference. It assists in the efficient operation of municipal services. It also assists investors and review managers plan for orderly and cost-effective development. Well created GIS mapping further assists in branding the City as a modern municipality that attracts business and makes residents proud.

Motion was made by Cherry Bryant and seconded by Beverly Short to approve.
This motion supported 4 votes in approval and 0 votes opposed. Motion carried.

AGENDA ITEM #7

HOLD A PUBLIC HEARING AND CONSIDERATION AND ACTION TO APPROVE ORDINANCE 2023-0002, ADOPTING 2021 INTERNATIONAL BUILDING CODES. (FRENCH)

Mayor Wheat opened the public hearing at 7:23 pm.

The City of Alvarado last updated its set of comprehensive and coordinated national model constructions codes on June 17, 2013. The purpose of these codes is to promote the health, safety and general welfare of the citizens of the City of Alvarado and the general public. In addition, maintaining current published codes keeps the City of Alvarado in step with new technologies in the development community and assists in

maintaining the City's Insurance Services Office (ISO) ratings, which then keeps property insurance premiums down for residents, tenants, and property owners in the City.

The Mayor closed the public hearing at 7:26 pm.

Motion was made by Beverly Short and seconded by Kevin Thomas to approve Ordinance 2023-0002.

This motion supported 4 votes in approval and 0 votes opposed. Motion carried.

AGENDA ITEM #8

HOLD A PUBLIC HEARING AND CONSIDERATION AND ACTION TO APPROVE ORDINANCE 2023-0003, AMENDING THE SUBDIVISION REGULATIONS OF THE CITY, CHAPTER 34 OF THE CODE OF ORDINANCES, BY AMENDING THE DEFINITION OF SUBDIVISION. (FRENCH)

Mayor Wheat opened the public hearing at 7:26 pm.

Community Development Director Justin French explained that the purpose of the Alvarado subdivision ordinance is to provide for the orderly, safe, and healthful development of the area within the City and within the area surrounding the City and to promote the health, safety, morals, and general welfare of the community by securing adequate provision for traffic, light, air, recreation, transportation, water, drainage, sewage, and other facilities. From time to time the subdivision ordinance must be amended to achieve this purpose. The attached ordinance amendment is intended to modernize the definition of *subdivision* for the purposes of the Alvarado subdivision regulations. The change to the subdivision regulations of the attached ordinance is limited to the addition of the redlined text in the below definition of *subdivision* as presently found in ordinance.

"*Subdivision* means the division of a tract in two or more parts to lay out a subdivision of the tract, including an addition to the city, to lay out suburban, building, or other lots, or to lay out streets, alleys, squares, parks, or other parts of the tract intended to be dedicated to public use or for the use of purchasers or owners of lots fronting on or adjacent to the streets, alleys, squares, parks, or other parts must have a plat of the subdivision prepared. A division of a tract under this definition includes a division regardless of whether it is made by using a metes and bounds description in a deed of conveyance or in a contract for a deed, **lease, devise, intestacy, map, plat**, by using a contract of sale or other executory contract to convey, or by using any other method. A division of land under this definition does not include a division of land into parts greater than five acres, where each part has access and no public improvement is being dedicated."

The Mayor closed the public hearing at 7:28 pm.

Motion was made by Cherry Bryant and seconded by Lydia Moon to approve Ordinance 2023-0003.

This motion supported 4 votes in approval and 0 votes opposed. Motion carried.

AGENDA ITEM #9

HOLD A PUBLIC HEARING AND CONSIDERATION AND ACTION TO APPROVE ORDINANCE 2023- 0004 AMENDING THE SUBDIVISION REGULATIONS OF THE CITY, CHAPTER 34 OF THE CODE OF ORDINANCES BY ADOPTING UPDATES TO THE DESIGN STANDARDS MANUAL OF THE CITY FOR THE DESIGN AND CONSTRUCTION OF ALL WATER AND SEWER SYSTEMS, STREETS AND DRAINAGE FACILITIES IN THE CITY. (FRENCH)

Mayor Wheat opened the public hearing at 7:29 pm.

The purpose of the Alvarado Design Standards Manual is to provide a set of minimum design standards to be used in the designing of public facilities to be maintained by the City of Alvarado. These guidelines will be used by consulting engineers employed by the City and engineers for private developments. These guidelines should result in the construction of safe, economical public facilities. The Public Works Director may approve unusual circumstances or special designs requiring a variance from the standards in this manual.

The Mayor closed the public hearing at 7:31 pm.

Motion was made by Lydia Moon and seconded by Kevin Thomas to approve Ordinance 2023-0004. This motion supported 4 votes in approval and 0 votes opposed. Motion carried.

AGENDA ITEM #10

CONSIDERATION AND ACTION TO APPROVE AMENDMENT NO. 1 TO THE CONSTRUCTION MANAGEMENT AT RISK SERVICES AGREEMENT WITH ARCHER WESTERN CONSTRUCTION, LLC. (DWIGGINS)

This amendment allows for a Early Work Package – Package Plant Design Submittal:

- a. Scope of Work: Provide an unsealed design submittal for the proposed AUC Group Package Plant as bid in Proposal Package 1 – Package Plant for WWTP Expansion and in accordance with the following specifications from Proposal Package 1:
 - 01 33 00 Document Management
 - 01 32 00 Shop Drawings
 - 46 07 53 Packaged Wastewater Treatment Equipment; subsections 1.06.B through 1.06.F.
- b. The Package Plant Design Submittal shall be submitted to the Engineer within 30 calendar days from execution of this Amendment.

Motion was made by Lydia Moon and seconded Cherry Bryant by to approve Amendment #1 to the construction Management At risk Services Agreement with Archer Western Construction.

This motion supported 4 votes in approval and 0 votes opposed. Motion carried

AGENDA ITEM #11

CONSIDERATION AND ACTION TO AWARD BID FOR CUTS ON CUMMINGS. (DWIGGINS)

Motion was made by Kevin Thomas and seconded by Lydia Moon to approve awarding the bid for cuts on Cummings to Blackrock Paving and Seal Coating.

This motion supported 4 votes in approval and 0 votes opposed. Motion carried

Mayor Wheat announced that Council would go into Executive Session at 7:45 pm.

EXECUTIVE SESSION

PURSUANT TO TEXAS OPEN MEETINGS ACT, CHAPTER 551 OF THE TEXAS GOVERNMENT CODE, THE CITY COUNCIL CONVENED INTO CLOSED SESSION AT 7:30 P.M. TO DELIBERATE UNDER §551.071 CONSULTATION WITH ATTORNEY AND § 551.074 PERSONNEL MATTERS. TO DELIBERATE THE APPOINTMENT, EMPLOYMENT, EVALUATION, REASSIGNMENT, DUTIES, DISCIPLINE, OR DISMISSAL OF A PUBLIC OFFICER OR EMPLOYEE, OR TO HEAR A COMPLAINT OR CHARGE AGAINST AN OFFICER OR EMPLOYEE: COURT ADMINISTRATOR.

Mayor Wheat reconvened regular session at 8:12 pm.

There being no further business, the Mayor adjourned the meeting at 8:14 pm.

Passed and approved this the 20th day of March, 2023.

Mayor Jacob Wheat

Respectfully Submitted,

Beth A Walls, City Secretary/HRD



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Beth A Walls

Phone: 817-790-3351, Ext. 114

AGENDA ITEM # 2 and 3:

2. Consideration and action to approve Certification of Unopposed Candidates for the city of Alvarado May 6, 2023 General Election

3. Consideration and action to approve Ordinance No. 2023-0008, canceling the City of Alvarado, Texas May 6, 2023 General election

BACKGROUND & FINDINGS:

A city and any other authority that orders an election may cancel the election only if there is specific statutory authority to cancel the election. (Texas Election code 2.082)

The city secretary must deliver to the governing body a certificate of unopposed candidate as soon as possible after the write-in filing deadline for each candidate for office. The governing body upon receipt may by order or ordinance declare the candidates unopposed and elected.

Only one candidate applied to run in the City of Alvarado May 6, 2023 General Election for Ward 1, Ward 2, and Ward 3 . By approving Ordinance 2023-0008, you are declaring the election of Beverly Short, Cherry Bryant and Scott Arthur. Even though declared elected, they are not sworn in until the May meeting after the May 6, 2023 general election date has passed.

For purposes of canceling an election, a special election is a separate election from the general election.

FINANCIAL IMPACT:

No financial impact.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

CERTIFICATION OF UNOPPOSED CANDIDATES FOR THE CITY OF ALVARADO
CERTIFICACION DE CANDIDATOS UNICOS CIUDAD OF ALVARADO

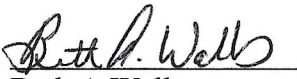
TO: Presiding Office of Governing Body:
AL: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 6, 2023.

Como autoridad a cargo de la preparacion de la bolete de votacion official, por la presente certifico que siguientes candidatos son candidatos unicos para eleccion para un cargo en la eleccion que se llevara a cabo el 6 de Mayo, 2023.

List Offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s)	Candidate(s) <i>Candidato(s)</i>
Councilperson Ward I	Beverly Short
Councilperson Ward II	Cherry Bryant
Councilperson Ward III	Scott Arthur


Beth A Walls
City Secretary

03/16/2023

ORDINANCE NO. 2023-0008

AN ORDINANCE OF THE CITY OF ALVARADO, TEXAS, ACCEPTING CERTIFICATE OF UNOPPOSED CANDIDATES FOR THE OFFICES OF COUNCILPERSON WARD I, COUNCILPERSON WARD II, AND COUNCILPERSON WARD III; DECLARING THE MAY 6, 2023 GENERAL ELECTION CANCELLED FOR THESE THREE SEATS AND DECLARING THE UNOPPOSED CANDIDATES ELECTED TO OFFICE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR POSTING OF NOTICE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Alvarado, Texas (“City”), is a Type A general-law municipality located in Johnson County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, via adoption of Ordinance No. 2023-0001 on January 23, 2023, a general election was ordered to take place on May 6, 2023, at which time registered voters would elect persons to fill the offices of Councilperson Ward I, Councilperson Ward II, and Councilperson Ward III; and

WHEREAS, pursuant to Sections 143.007 and 146.054, Texas Election Code, the deadlines for filing applications for a place on the ballot and declaration of write-in candidacy for the City’s General Election have expired; and

WHEREAS, when the filing period for said general election ended at 5:00 p.m. on Friday, February 17, 2023, only one person had filed for candidacy in each place; and

WHEREAS, pursuant to Texas Election Code § 2.052, the City Secretary has certified in writing to the City Council that Beverly Short is unopposed for election to the office of Councilperson Ward I, that Cherry Bryant is unopposed for election to the office of Councilperson Ward II, and that Scott Arthur is unopposed for election to the office of Councilperson Ward III; and

WHEREAS, under these circumstances, Subchapter C, Chapter 2 of the Texas Election Code, authorizes the City Council to declare those candidates who filed elected to office and compels the Council to cancel the previously ordered general election; and

WHEREAS, the City Council hereby finds and determines these three candidates whose names were to appear on the ballot in said election are unopposed, there are no declared write-in candidates, and no propositions are to appear on the ballot for said election.

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

SECTION 1.

In accordance with Section 2.053(a), Texas Election Code, the following candidates, who are unopposed in the May 6, 2023 general election, are hereby declared duly elected to the representative offices shown, and shall be issued certificates of election following May 6, 2023, the date that the General Election for Councilperson Ward I, Councilperson Ward II, and Councilperson Ward III would have been held:

Beverly Short, Councilperson Ward I
Cherry Bryant, Councilperson Ward II
Scott Arthur, Councilperson Ward III

SECTION 2.

Pursuant to Section 2.053(b), Texas Election Code, the May 6, 2023, general election for Councilperson Ward I, Councilperson Ward II, and Councilperson Ward III, ordered to be held by Ordinance No. 2023-0001 is cancelled, and the City Secretary is directed to cause a copy of this Ordinance to be posted on election day at each polling place used or that would have been used in the election.

SECTION 3.

The candidates-elect so named in Section 1 of this Ordinance shall be administered the Oath of Office at Alvarado City Hall and may exercise the duties of office at the beginning of the first regular meeting of the City Council after May 6, 2023, the date which the General Election for Councilperson Ward I, Councilperson Ward II, and Councilperson Ward III would have been held.

SECTION 4.

The facts and matters set forth in the preamble of this Ordinance and Order of Cancellation are hereby found to be true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 5.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining, phrase, clauses, sentences, paragraphs, and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 6.

This Ordinance shall be in full force and effect from and after its passage.

PASSED AND APPROVED ON THIS 20th DAY OF MARCH, 2023, BY A VOTE OF ____ AYES, ____ NAYS, AND ____ ABSTENTIONS AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF ALVARADO, TEXAS.

MAYOR JACOB WHEAT

APPROVED AS TO FORM:

ATTEST:

CITY ATTORNEY, ASHLEY DIERKER

CITY SECRETARY, BETH A WALLS



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Laura Cox, CFO

Phone: 817-790-3351, Option #9

AGENDA ITEM:

Presentation of City's financial audit for Fiscal Year 2020-2021 by representatives of Waters, Vollmering & Associates, LLP.

BACKGROUND & FINDINGS:

Carey Adams, CPA, Partner with Waters, Vollmering & Associates, LLP, will be present to discuss the audit with City Council.

FINANCIAL IMPACT:

No financial impact.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

CITY OF ALVARADO, TEXAS
SEPTEMBER 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council,
City of Alvarado, Texas:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alvarado, Texas (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2021, and the respective changes in financial

position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 to 19, the budgetary comparison information on pages 65 and related notes on page 68, the schedule of changes in net pension liability and related ratios on page 66, and the schedule of contributions on pages 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2023, on our consideration of the City of Alvarado, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Waters, Vollmering & Associates, LLP

Mansfield, Texas

January 23, 2023

City of Alvarado

104 W. College St.
Alvarado, Texas 76009

Phone 817-790-3351
FAX 817-783-7925

January 23, 2023

The Honorable Mayor, City Council and the Citizens of the City of Alvarado

The City Council of the City of Alvarado requires that the City's Finance Department prepare a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Accordingly, the Annual Audited Financial Report for the City of Alvarado, Texas for the fiscal year ended September 30, 2021, is hereby issued.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making representations, the City has designed a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatements. As management, we assert, that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Waters, Vollmering & Associates, Independent Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements for the City for the fiscal year ended September 30, 2021, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the fiscal year ended September 30, 2021, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report.

Profile of the City

The oldest town in Johnson County, Texas. Alvarado was incorporated in 1889 and is located at the intersection of Interstate Highway 35 and U.S. Highway 67, 20 miles south of Fort Worth. The City occupies approximately 4.67 square miles and serves a population of about 4,700. The City is empowered by state statute to levy a tax on both real and business personal property located within its boundaries.

The City operates under a council-manager form of government. Policy-making and legislative authority are vested in a governing Council consisting of the mayor and six (6) Council members. The City is divided into three (3) wards and two (2) Council members represent each ward. While the Council members must live in the ward they serve, the Mayor is elected at large. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and appointing heads of various departments. The Mayor and City Council members serve two-year terms.

The basic financial statements of the City include governmental activities, organizations and functions for which the City is financially accountable as defined by the Government Accounting Standards Board (GASB). Based on these criteria, no other governmental organizations are included in this report.

Services Provided

The City provides a full range of services, including public safety (police, fire, and animal control), maintenance of streets, drainage and infrastructure, sanitation services, maintenance of the treated water distribution system, both sanitary and storm water collection and treatment systems, recreational activities, cultural/educational activities including Senior Services and the Public Library, and general administrative services.

Economic Conditions and Outlook

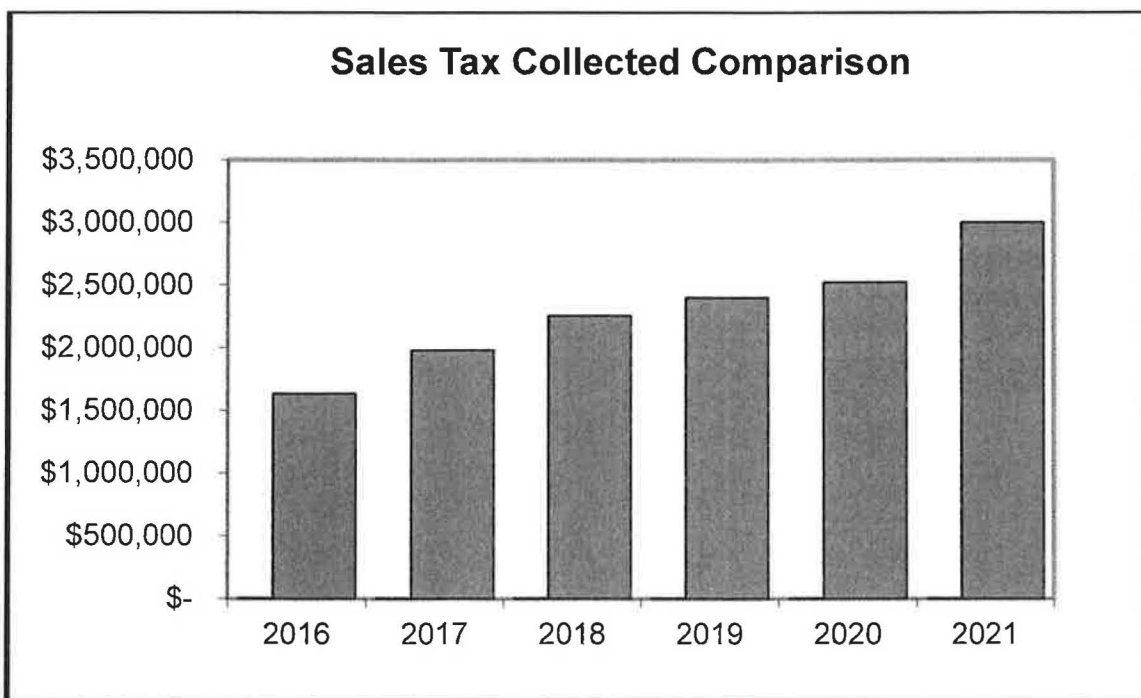
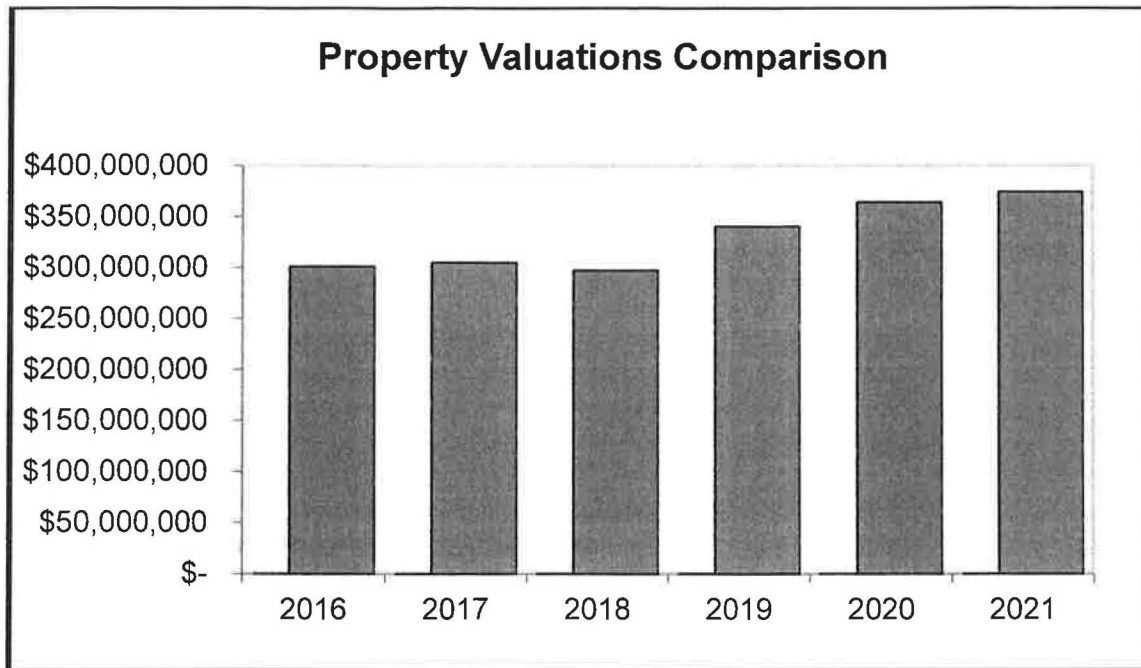
The information presented in the financial statements is perhaps best understood when it is considered from the broader aspect of the specific environment within which the City operates.

Local Economy

FY 2020-2021 concluded with positive trends providing the City with an optimistic outlook. Additional employment opportunities and growth continue to drive the local economy. Sales tax revenue slightly increased from \$2,309,519 in 2020 to \$2,734,142 in 2021 for a difference of \$424,623 or 18.4%.

The property tax rate for 2021 changed from \$0.732031/\$100 to a rate of \$0.751419/\$100.

The charts below are based upon the 2020-2021 budget year as compared to prior years. Property Valuations noted below for the budget period 2020-2021 are based upon the 2020 assessed property valuations as determined by the Johnson County Appraisal District. The chart for Sales Tax Collected also represents the amounts collected during the 2020-2021 budget year.



Accounting System and Budgetary Control

The City's accounting records and general government operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities incurred. Accounting records for the City utilities are maintained on the accrual basis.

The annual budget serves as a foundation of the City's financial planning and control. State law provides that the City Council shall adopt the annual budget prepared by the City Manager. The proposed budget must be submitted to the City Secretary no later than August 1st. The City Manager is authorized to transfer budgeted amounts between line items and departments; however any revisions that alter the total expenditures of any fund must be approved by the City Council.

Budgetary control has been established at the departmental level. Financial reports are produced showing budget and actual expenditures by line item, and are distributed monthly to the departmental management and to others by request.

Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures are monitored and controlled item by item. Revenue budgets are reviewed monthly.

Budget-to-actual comparisons are provided in this report for the General Fund.

Debt Management

The City issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens, and to allow the fulfillment of its various missions as a City. Debt may be issued for the purposes of purchasing land or right-of-way and/or improvements to land, for construction projects to provide for the general good, or for capital equipment. The City will uphold all related bond covenant agreements associated with bond issues. Bond issues are only conducted after consultation with an outside financial advisor. The City continues to contract with HilltopSecurities to provide these services.

Reserve Requirements

In 2013, the City Council adopted an official Fund Balance Policy. According to this policy, the City will reserve a General Fund fund balance equal to three months of operating expenses. This requirement has been fulfilled with General Fund unrestricted reserves of \$7,419,342. Overall, governmental funds unrestricted reserves total \$7,307,901.

Cash Management

The City utilizes its bank depository contract and its investment policy in the management of all cash. Under the Bank depository contract, the City operating account earns the bank's public fund interest rate. The City's investment policy embraces current state regulations on the investment of public funds and authorizes the City to invest in certificates of deposits, direct obligations of the United States Government or the State of Texas, obligations of an agency of the United States Government or the State of Texas, collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States and state government investment pools. The City requires all deposits and investments of City funds, other than direct purchases of U.S. Treasuries or Agencies, shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued

interest on the deposits or investments less an amount insured by the FDIC or FSLIC. Evidence of pledged collateral is maintained by the Director of Finance. Repurchase agreements are documented by a specific agreement noting the collateral pledge in each agreement. Collateral is reviewed to assure that the market value of the pledged securities is adequate.

Tax Appraisal/Tax Collection Responsibilities

The appraised value of taxable property in Alvarado is established by the Johnson County Appraisal District. The City of Alvarado and other taxing jurisdictions in Johnson County provide a pro-rata share of the budgeted expenditures incurred by the Appraisal District, based on individual levy. The Johnson County Tax Assessor-Collector provides tax collection services for the City and other taxing jurisdictions with Johnson County.

Risk Management

Risk management within the City is a joint effort of all City departmental heads in coordination with the City's property and casualty provider. Under a contractual arrangement, the City's facilities, procedures, and claims are reviewed by a loss prevention representative with an insurance provider. The representative and department heads address area of needs as identified through both external and internal analysis.

The City purchases liability insurance with limits of \$2M for all exposures. The City also purchases workers' compensation coverage through a public entity insurance pool.

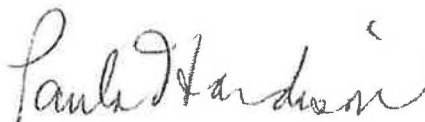
Acknowledgements

The preparation of this report could not be accomplished without efforts of the entire City staff. Staff members are greatly appreciated for their hard work and contributions to this effort. It is through the guidance and leadership of the Mayor and City Council members that these efforts are able to be accomplished. The staff is thankful for the hard work of the Mayor and Council. Most of all the staff is thankful for the citizens of Alvarado and the opportunity to serve such a great community.

Respectfully Submitted,



Paul DeBuff
City Manager



Paula Hardison
Finance Director

CITY OF ALVARADO
PRINCIPAL CITY OFFICIALS
SEPTEMBER 30, 2021

Mayor

Jacob Wheat

Council Members

Cherry Bryant

Beverly Short

Tracy Melson

Michael Bennett

Jacob Wheat

Mayor – Pro Tem

Lydia Moon

City Manager

Paul DeBuff

City Secretary

Debbie Thomas

City Attorney

Ashley Dierker

Director of Finance

Paula Hardison

Director of Public Works

Michael Dwiggins

Interim Police Chief

Tony Sims

Fire Chief

Richard Van Winkle

MANAGEMENT'S DISCUSSION AND ANALYSIS

FISCAL YEAR ENDED SEPTEMBER 30, 2021

As management of the City of Alvarado, we offer readers of the City of Alvarado's financial statements this narrative overview and analysis of the financial activities of the City of Alvarado for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal. Comparative data is included for analysis of government wide activities.

FINANCIAL HIGHLIGHTS

- The assets of the City of Alvarado exceeded its liabilities at the close of the most recent fiscal year by \$30,267,039 (total net position). Of this amount, \$8,499,259 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased this fiscal year by \$2,649,908.
- As of the close of the current fiscal year, the City of Alvarado's governmental funds reported combined ending fund balances of \$13,867,503. Approximately 52.7% or \$7,307,901 is available for spending at the City's discretion (unassigned fund balance).
- AEDC has a fund balance of \$2,922,469 with restricted usage of \$2,922,469.
- Other Governmental Funds has a fund balance of \$3,525,692. This includes:
 - 1) Royalty fund which has a fund balance of \$575,034 (\$303,581 committed, \$382,894 assigned and \$(111,441) unassigned).
 - 2) Hotel and Court Funds have a fund balance of \$ 1,827,079 (restricted).
 - 3) Special Project and Roadway Impact Fee Funds have a fund balance of \$1,123,579 with restricted usage limited to capital improvements.
- The City's total debt increased by \$4,271,351 during the current fiscal year. The governmental funds debt decreased by \$472,003 and the water and sewer proprietary fund debt increased by \$4,743,354.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the City of Alvarado's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The *statement of net position* presents information on all of the City of Alvarado's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decrease in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the City of Alvarado that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Alvarado include general government, public safety, public works, and culture and recreation. The business-type activity of the City of Alvarado includes a Water and Sewer Fund.

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

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

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

The City of Alvarado maintains 9 individual funds for governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund, Debt Service Fund and AEDC, all of which are considered major funds. Data from the other 6 funds (Hotel Tax Fund, Royalty Fund, Court Fund, Special Project Fund and Roadway Impact Fee for Service Area 1 and 2 Funds) are combined into a single, aggregated presentation.

Proprietary funds. The City of Alvarado maintains one type of proprietary fund. *Enterprise funds* are used to report same functions presented as *business-type activities* in the government-wide financial statements. The City of Alvarado uses an enterprise fund to account for its Water and Sewer Fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund, which is considered to be a major fund of the City of Alvarado.

Notes to the financial statement. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Alvarado, assets exceeded liabilities by \$30,267,039 at the close of the most recent fiscal year. This represents an increase of \$2,649,909 from the previous fiscal year.

The largest portion of the City of Alvarado's net position is reflected by its investments in capital assets (e.g. land, buildings, equipment, improvements, construction in progress and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City of Alvarado uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Alvarado's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Alvarado's Net Position

ASSETS	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Current Assets	\$ 13,114,806	\$ 17,510,360	\$ 2,831,919	\$ 7,721,767	\$ 15,946,725	\$ 25,232,127
Noncurrent Assets	11,021,542	11,451,769	15,893,575	15,145,136	26,915,117	26,596,905
Total Assets	24,136,348	28,962,129	18,725,494	22,866,903	42,861,842	51,829,032
DEFERRED OUTFLOWS OF RESOURCES						
Deferred pension contributions	232,157	108,319	48,170	18,027	280,327	126,346
Deferred OPEB contributions	-	2,637	-	439	-	3,076
Deferred bond discounts	-	-	17,500	16,667	17,500	16,667
Deferred OPEB assumptions	21,020	30,985	3,685	5,157	24,705	36,142
Deferred pension actuarial losses	216,033	162,210	44,247	26,996	260,280	189,206
Total Deferred Outflows	469,210	304,151	113,602	67,286	582,812	371,437
LIABILITIES						
Current Liabilities	2,799,741	4,642,334	1,240,986	1,287,984	4,040,727	5,930,318
Long Term Liabilities	9,217,852	8,713,335	2,223,491	7,025,817	11,441,343	15,739,152
Total Liabilities	12,017,593	13,355,669	3,464,477	8,313,801	15,482,070	21,669,470
DEFERRED INFLOWS OF RESOURCES						
Deferred bond premiums	-	-	3,857	3,674	3,857	3,674
Deferred OPEB expense	-	6,889	-	1,147	-	8,036
Deferred pension expense	283,525	216,260	58,071	35,990	341,596	252,250
Total Deferred Inflows	283,525	223,149	61,928	40,811	345,453	263,960
NET POSITION						
Net investment in capital assets	1,247,865	2,231,561	13,252,352	7,768,154	14,500,217	9,999,715
Restricted	4,017,439	5,873,127	897,052	5,894,938	4,914,491	11,768,065
Unrestricted	7,039,136	7,582,774	1,163,287	916,485	8,202,423	8,499,259
Total Net Position	\$ 12,304,440	\$ 15,687,462	\$ 15,312,691	\$ 14,579,577	\$ 27,617,131	\$ 30,267,039

An additional portion of the City of Alvarado's net position, \$11,768,065 represents resources that are subject to external restrictions on how they may be used. Unrestricted net assets of \$8,499,259 may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2021, the City of Alvarado is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Governmental Activities. Governmental activities reflect an increase in the City's net position from the previous year by \$3,383,022, from \$12,304,440 to \$15,687,462.

Business-type Activities. Net position from business-type activities decreased by \$733,114, from \$15,312,091 to \$14,579,577.

The following table provides a summary of the City's operations for the year ended September 30, 2021 with the comparative totals for the year ended September 30, 2020.

City of Alvarado's Changes in Net Position

	Governmental Activities		Business Activities		Total	
	2020	2021	2020	2021	2020	2021
REVENUES:						
Charges for Services	\$ 2,368,356	\$ 2,715,850	\$ 3,227,955	\$ 3,437,793	\$ 5,596,311	\$ 6,153,643
Operating Grants/Contributions	14,200	561,485	-	-	14,200	561,485
Capital Grants/Contributions	-	-	-	-	-	-
General Revenues:	-	-	-	-	-	-
Property Taxes	2,671,955	2,811,496	-	-	2,671,955	2,811,496
Sales Tax	2,521,702	3,001,219	-	-	2,521,702	3,001,219
Franchise Tax	458,613	459,885	-	-	458,613	459,885
Alcoholic beverage taxes	457	921	-	-	457	921
Unrestricted investment earnings	87,203	5,806	25,981	5,653	113,184	11,459
Gain/Loss on Sale of Assets	133,301	43,762	62,700	47,650	196,001	91,412
Other revenue	111,377	147,606	-	-	111,377	147,606
Total Revenue	8,367,164	9,748,030	3,316,636	3,491,096	11,683,800	13,239,126
EXPENSES:						
General government	738,625	885,431	-	-	738,625	885,431
Public safety	3,577,647	3,812,033	-	-	3,577,647	3,812,033
Public works	272,353	230,215	-	-	272,353	230,215
Community development	616,930	786,190	-	-	616,930	786,190
Cultural & recreational	349,077	361,827	-	-	349,077	361,827
Social & welfare	91,252	96,165	-	-	91,252	96,165
Economic development	173,491	55,933	-	-	173,491	55,933
Pension expense	183,075	145,495	-	-	183,075	145,495
Interest on long-term debt	360,961	299,215	-	-	360,961	299,215
Water & sewer operations	-	-	3,460,570	3,784,918	3,460,570	3,784,918
Bond issuance costs	-	-	-	131,795	-	131,795
Total Expenses	6,363,411	6,672,504	3,460,570	3,916,713	9,823,981	10,589,217
Change in net position before transfers	2,003,753	3,075,526	(143,934)	(425,617)	1,859,819	2,649,909
Transfers	(64,543)	307,496	64,543	(307,496)	-	-
Change in net position	1,939,210	3,383,022	(79,391)	(733,113)	1,859,819	2,649,909
Net position - Beginning	10,365,230	12,304,440	15,392,082	15,312,690	25,757,312	27,617,130
Net position - Ending	\$ 12,304,440	\$ 15,687,462	\$ 15,312,691	\$ 14,579,577	\$ 27,617,131	30,267,039

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$13,867,503 which is an increase of \$2,608,487 in comparison with the prior year. Approximately \$7,307,901 of this total constitutes unassigned fund balance, which is available for spending at the government's discretion with \$382,894 as an assigned fund balance which may be used with Council approval. \$1,123,579 of the fund balance is committed to specific projects while \$4,749,548 of the balance has restrictions and \$303,581 is committed for other purposes. Refer to page 22 of this report for a more detailed presentation of governmental fund balances.

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

There was a decrease in the total net position of the City's Proprietary Fund of \$733,113 from the previous year (\$15,312,690 less \$14,579,577). Unrestricted net position of the City's Proprietary Funds at the end of the year amounted to \$916,485, which represents a decrease of \$246,802 from the previous year (\$916,485 less \$1,163,287).

General Fund Highlights

When compared to the prior year, General Fund revenue for the City increased by \$1,164,920 or by 19.3%.

Beginning in April 2021, a portion of the local sales tax was allocated for street maintenance and repair of municipal streets as approved by voters in our city.

CAPITAL ASSETS

The City of Alvarado's investment in capital assets for its governmental and business-type activities as of September 30, 2021, amounts to \$26,596,905 (net of accumulated depreciation.). This investment in capital assets includes land, buildings and improvements, machinery, equipment, infrastructure and construction in progress.

Major capital asset events occurring during the current fiscal year included the following:

- The property at 107 East College Ave was purchased for \$250,471
- The Public Works Department purchased a Texas Patcher for \$96,500
- The Public Works Department purchased two (2) boom mowers totaling \$139,710
- The Public Works Department purchased a mini excavator for \$77,560
- The Parks Department purchased a boom lift for \$27,250
- The Fire Department purchased a traffic arrow board for \$5,000
- The Library was remodeled for a total of \$31,911
- The heating, ventilation and air conditioning (HVAC) unit at the Library was replaced for \$33,654
- Capital leases through Enterprise for Public Safety, Admin, Code Enforcement and Public Works for \$381,801
- Construction in progresses for Maple Ave wastewater and WW Treatment Plant expansion projects totaling \$366,618
- SCADA Upgrade for HMI Software at WW Treatment Plant for \$12,405 (1st payment of \$7,056 paid in 2020 and 2nd payment of \$5,349 paid in 2021)

The following table provides a summary of the City's capital assets for the year ended September 30, 2021 as compared to the summary of capital assets for the year ended September 30, 2020:

CITY OF ALVARADO CAPITAL ASSETS AT YEAR-END (Net of Depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2021	2020	2021	2020	2021
Land	357,193	357,193	1,005,509	1,005,509	1,362,702	1,362,702
Buildings & Improvements	1,847,065	2,093,002	8,664	8,463	1,855,729	2,101,465
Infrastructure	6,248,073	5,962,932			6,248,073	5,962,932
Vehicles	1,272,574	1,168,021	265,595	225,740	1,538,169	1,393,761
Parks Improvements	1,094,996	1,015,505			1,094,996	1,015,505
Water System			5,607,945	5,403,218	5,607,945	5,403,218
Sewer System			8,594,771	8,203,789	8,594,771	8,203,789
Other Equipment	201,641	488,498	117,559	106,607	319,200	595,105
Construction in Progress	-	366,618	293,532	191,810	293,532	558,428
Total	<u>11,021,542</u>	<u>11,451,769</u>	<u>15,893,575</u>	<u>15,145,136</u>	<u>26,915,117</u>	<u>26,596,905</u>

DEBT ADMINISTRATION

Total Debt. The City of Alvarado's total debt outstanding at the end of the current fiscal year is \$16,806,125. This amount is an increase of \$4,271,351 from the previous fiscal year.

Long-term Debt. At the end of the current fiscal year, the City of Alvarado had total long-term debt outstanding of \$15,296,526. Of this amount, \$14,434,463 is comprised of long-term bonds payable. The remainder of the debt, \$862,063, is comprised of various notes and capital leases for vehicles, equipment and buildings and compensated absences.

Current Debt. At the end of the current fiscal year, the City of Alvarado had total current debt of \$1,509,599 including current bonds payable, current notes payable, capital leases and compensated absences.

Bond Rating. The City continues to have a favorable bond rating of "AA" from Standard and Poor's Rating Service.

The following table provides a summary of the City's outstanding debt for the year ended September 30, 2021 as compared to the summary of outstanding debt for the year ended September 30, 2020.

CITY OF ALVARADO OUTSTANDING DEBT AT YEAR-END

	Governmental Activities		Business-Type Activities		Totals	
	2020	2021	2020	2021	2020	2021
Certificates of Obligation	\$ 8,718,543	\$ 8,144,544	\$ 2,383,873	\$ 7,159,124	\$ 11,102,416	\$ 15,303,668
Capital Leases	572,481	656,590	257,350	217,858	829,831	874,448
Notes Payable	482,653	419,074	-	-	482,653	419,074
Compensated Absences	96,140	177,606	23,734	31,329	119,874	208,935
Total	<u>\$ 9,869,817</u>	<u>\$ 9,397,814</u>	<u>\$ 2,664,957</u>	<u>\$ 7,408,311</u>	<u>\$ 12,534,774</u>	<u>\$ 16,806,125</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following factors were considered in preparing the City of Alvarado's budget for the 2021-2022 fiscal year:

- The City benefits from its strategic location, which is approximately 20 miles from Fort Worth and 35 miles from Dallas.
- Local inflation factors remain low but has slightly increased due to the Pandemic while the median income continues to rise.
- The City's property tax rate for 2020-2021 is the Voter Approval Rate at \$0.751419 per \$100 of valuation. The property tax rate for 2019-2020 was \$0.732031 per \$ 100 of valuation.
- The City currently receives royalties from 29 gas wells.
- Alvarado continues to generate sales tax revenue from area quick-service restaurants, the sale of alcoholic beverages at several stores selling beer and wine and two package stores selling all types of liquor.
- The City adopted a resolution in November 2020 that uses local sales and use tax in the City of Alvarado at the rate of 0.25% to provide revenue for maintenance and repair of municipal streets that began on April 1, 2021.
- Summit at Walnut Creek, a 204-unit apartment complex, prepares for construction.
- The Parks of Alvarado subdivision has begun 133 of approximately 381 single family homes.
- In December 2020, the City issued \$4,510,000 of Combination Tax and Revenue Certificates of Obligation, Series 2020 for wastewater line replacements related to the City's growth and increased capacity.
- The City of Alvarado Impact Fee program enters its second year of operation and is proving beneficial to support needed infrastructure improvements.
- Residential and commercial development interest in the Alvarado area remains high.
- Continue to contract with Enterprise Fleet Management to lease City vehicles.

Requests for Information

This financial report is designed to provide a general overview of the City of Alvarado's finances for all those with an interest in the city's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Alvarado, Office of the Finance Director, 104 West College, Alvarado, Texas 76009.

BASIC FINANCIAL STATEMENTS

CITY OF ALVARADO, TEXAS
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 2,440,339	\$ 356,124	\$ 2,796,463
Investments	11,414,469	713,593	12,128,062
Receivables (net)			
Taxes receivable	547,499	-	547,499
Accounts receivable	126,422	367,525	493,947
Other	-	-	-
Inventory	-	69,521	69,521
Restricted assets			
Cash	1,275,486	447,979	1,723,465
Deposits	25	197,708	197,733
Investments	1,706,120	5,569,317	7,275,437
Total current assets	17,510,360	7,721,767	25,232,127
Noncurrent assets:			
Capital assets, net	11,451,769	15,145,136	26,596,905
Total noncurrent assets	11,451,769	15,145,136	26,596,905
Total assets	28,962,129	22,866,903	51,829,032
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension contributions	108,319	18,027	126,346
Deferred OPEB contributions	2,637	439	3,076
Deferred bond discounts	-	16,667	16,667
Deferred OPEB assumptions	30,985	5,157	36,142
Deferred pension actuarial losses	162,210	26,996	189,206
	304,151	67,286	371,437
LIABILITIES			
Current liabilities:			
Accounts payable	3,447,734	183,409	3,631,143
Accrued liabilities	559,494	61,062	620,556
Due to other funds	(364,371)	364,371	-
Deposits	-	244,225	244,225
Current portion			
Revenue bonds payable	544,000	250,000	794,000
Notes payable	65,291	-	65,291
Capital leases	212,580	153,588	366,168
Compensated absences	177,606	31,329	208,935
Total current liabilities	4,642,334	1,287,984	5,930,318
Noncurrent liabilities:			
Revenue bonds payable	7,600,544	6,909,124	14,509,668
Notes payable	353,783	-	353,783
Capital leases	444,010	64,270	508,280
Net OPEB liability	112,134	18,662	130,796
Net pension liability	202,864	33,761	236,625
Total noncurrent liabilities	8,713,335	7,025,817	15,739,152
Total liabilities	13,355,669	8,313,801	21,669,470
DEFERRED INFLOWS OF RESOURCES			
Deferred bond premiums	-	3,674	3,674
Deferred OPEB expense	6,889	1,147	8,036
Deferred pension expense	216,260	35,990	252,250
	223,149	40,811	263,960
NET POSITION			
Invested in capital assets, net of related debt	2,231,561	7,768,154	9,999,715
Restricted			
Public Safety	4,749,548	-	4,749,548
Capital improvements	1,123,579	5,894,938	7,018,517
Unrestricted	7,582,774	916,485	8,499,259
Total net position	\$ 15,687,462	\$ 14,579,577	\$ 30,267,039

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government:							
General government	\$ 885,431	\$ 698,616	\$ -	\$ -	\$ (186,815)	-	\$ (186,815)
Public safety	3,812,033	507,498	-	-	(3,304,535)	-	(3,304,535)
Public works	230,215	-	-	-	(230,215)	-	(230,215)
Cultural and recreational	361,827	-	-	-	(361,827)	-	(361,827)
Economic development	55,933	658,896	-	-	602,963	-	602,963
Community development	786,190	815,407	-	561,485	590,702	-	590,702
Social and welfare	96,165	35,433	-	-	(60,732)	-	(60,732)
Pension expense	145,495	-	-	-	(145,495)	-	(145,495)
Interest on long-term debt	299,215	-	-	-	(299,215)	-	(299,215)
Total governmental activities	<u>\$6,672,504</u>	<u>\$ 2,715,850</u>	<u>-</u>	<u>561,485</u>	<u>(\$3,395,169)</u>	<u>-</u>	<u>(\$3,395,169)</u>
Business-type activities:							
Water and sewer	<u>\$ 3,784,918</u>	<u>\$ 3,437,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ (347,125)</u>	<u>(\$347,125)</u>
General revenues:							
Taxes:							
General property taxes					2,811,496	-	2,811,496
Sales tax					3,001,219	-	3,001,219
Franchise tax					460,806	-	460,806
Interest income					5,806	5,653	11,459
Gain (Loss) on sale of capital assets					43,762	47,650	91,412
Administrative fee					85,000	-	85,000
Miscellaneous					62,606	(131,795)	(69,189)
Transfers					307,496	(307,496)	-
Total general revenues and proceeds					<u>6,778,191</u>	<u>(385,988)</u>	<u>6,392,203</u>
Change in net position					<u>3,383,022</u>	<u>(733,113)</u>	<u>2,649,909</u>
Net position-beginning of period					<u>12,304,440</u>	<u>15,312,690</u>	<u>27,617,130</u>
Net position-ending					<u>\$ 15,687,462</u>	<u>\$ 14,579,577</u>	<u>\$ 30,267,039</u>

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2021

	General Fund	Debt Service Fund	AEDC	Other Governmental Funds	Total Governmental Funds
ASSETS					
Equity in pooled cash and cash equivalents	\$ 1,645	\$ -	\$ 1,824,374	\$ 614,320	\$ 2,440,339
Investments	9,631,000	-	1,032,866	750,603	11,414,469
Receivables, net					
Accounts	46,447	-	-	79,975	126,422
Property taxes	71,230	29,724	-	-	100,954
Sales taxes	393,396	-	65,566	88,187	547,149
Fines receivable	86,044	-	-	-	86,044
Due from other funds	364,371	-	-	-	364,371
Prepaid expenses	-	-	-	-	-
Restricted					
Cash	-	-	-	1,275,486	1,275,486
Intergovernmental Receivable	25	-	-	-	25
Investments	618,493	362,548	-	725,079	1,706,120
Total assets	<u>\$ 11,212,651</u>	<u>\$ 392,272</u>	<u>\$ 2,922,806</u>	<u>\$ 3,533,650</u>	<u>\$ 18,061,379</u>
LIABILITIES					
Accounts payable	\$ 2,745,782	\$ 693,891	\$ 103	\$ 7,958	\$ 3,447,734
Accrued liabilities	559,260	-	234	-	559,494
Total liabilities	<u>3,305,042</u>	<u>693,891</u>	<u>337</u>	<u>7,958</u>	<u>4,007,228</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of property tax revenue	157,274	29,374	-	-	186,648
Total liabilities and deferred inflows of resources	<u>3,462,316</u>	<u>723,265</u>	<u>337</u>	<u>7,958</u>	<u>4,193,876</u>
FUND BALANCES					
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	330,993	(330,993)	2,922,469	1,827,079	4,749,548
Capital improvement	-	-	-	1,123,579	1,123,579
Committed	-	-	-	303,581	303,581
Assigned	-	-	-	382,894	382,894
Unassigned	7,419,342	-	-	(111,441)	7,307,901
Total fund balances	<u>7,750,335</u>	<u>(330,993)</u>	<u>2,922,469</u>	<u>3,525,692</u>	<u>\$ 13,867,503</u>
Total liabilities, deferred inflows and fund balance:	<u>\$ 11,212,651</u>	<u>\$ 392,272</u>	<u>\$ 2,922,806</u>	<u>\$ 3,533,650</u>	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (Note B)					
					11,451,769
Other long-term assets and liabilities are not available to pay for current-period expenditures, and therefore, are deferred in the funds					
					81,002
Long-term liabilities, including bond payable and pension expense, are not due and payable in the current period and therefore are not reported in the funds (Note B)					
					(9,535,206)
Compensated absences are not due and payable in the current period and therefore are not reported in the funds					
					(177,606)
Net position of governmental activities					<u>\$ 15,687,462</u>

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2021

	General Fund	Debt Service Fund	AEDC	Other Governmental Funds	Total Governmental Funds
REVENUE:					
General property taxes, interest and penalties	\$ 1,988,745	\$ 822,751	\$ -	\$ -	\$ 2,811,496
Sales tax	2,043,112	-	509,571	181,459	2,734,142
Hotel tax	-	-	-	266,156	266,156
Fines and forfeitures	507,498	-	-	-	507,498
Franchise tax	460,806	-	-	-	460,806
Mixed beverage tax	921	-	-	-	921
Rental fees	35,433	-	-	-	35,433
Intergovernmental	688,084	-	-	127,323	815,407
Licenses, fees and permits	652,172	-	-	46,444	698,616
Interest	4,334	-	577	895	5,806
Proceeds from disposition of property	114,000	-	-	-	114,000
Contributions and donations	561,485	-	-	-	561,485
Water/Sewer administrative fee	85,000	-	-	-	85,000
Oil and gas royalties	-	-	-	158,397	158,397
Impact Fees	-	-	-	500,499	500,499
Miscellaneous	62,606	-	-	-	62,606
Total Revenue	7,204,196	822,751	510,148	1,281,173	9,818,268
EXPENDITURES:					
Current operating					
General government	784,443	-	-	48,343	832,786
Public safety	3,440,924	-	-	20,325	3,461,249
Community development	269,517	-	92,930	57,103	419,550
Public works	174,267	-	-	-	174,267
Cultural and recreational	361,081	-	-	-	361,081
Social and welfare	75,457	-	-	-	75,457
Economic development	-	-	-	46,663	46,663
Capital Outlay	411,586	-	-	250,471	662,057
Debt Service	-	-	-	-	-
Principal	-	818,334	-	-	818,334
Interest	-	298,315	-	-	298,315
Paying agent	-	900	-	-	900
Total Expenditures	5,517,275	1,117,549	92,930	422,905	7,150,659
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,686,921	(294,798)	417,218	858,268	2,667,609
OTHER FINANCING SOURCES:					
Transfers in	10,000	-	-	450,000	460,000
Transfers out	(450,000)	(59,122)	-	(10,000)	(519,122)
NET CHANGE IN FUND BALANCES	1,246,921	(353,920)	417,218	1,298,268	2,608,487
FUND BALANCE - October 1, 2020	6,503,414	22,927	2,505,251	2,227,424	11,259,016
FUND BALANCE - September 30, 2021	\$ 7,750,335	\$ (330,993)	\$ 2,922,469	\$ 3,525,692	\$ 13,867,503

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

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

Net change in fund balances - total governmental funds	\$ 2,608,487
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of assets acquired during the year	1,333,539
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount for depreciation in the current period.	(833,074)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and interfund transfers) is to increase net position.	(61,794)
Governmental funds report principal reductions as expenditures. However, in the statement of activities the payment of the debt principal reduces the outstanding liability. This is the amount of principal payments during the current period.	818,334
The issuance of long-term debt (e.g. bonds, leases, compensated absences) provides current financial resources to government funds. Issuance of long-term debt does not effect net position. This is the amount of debt issued in the current period.	(304,864)
Governmental funds do not report compensated absences as expenditures. However, in the statement of activities the accrual of compensated absences increases the expenditure accounts. This is the amount of compensated absences expenditures for the current period.	(177,606)
Changes in net position of governmental activities	<u>\$ 3,383,022</u>

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
STATEMENT OF NET POSITION
WATER AND SEWER PROPRIETARY FUND
September 30, 2021

ASSETS

Current assets:	
Equity in pooled cash and cash equivalents	\$ 356,124
Investments	713,593
Accounts receivable (net of allowance for uncollectible amounts)	367,525
Other receivables	
Inventory	69,521
Restricted assets	
Cash	447,979
Deposits	197,708
Investments	5,569,317
Total current assets	<u>7,721,767</u>
Noncurrent assets:	
Capital assets, net	15,145,136
Total noncurrent assets	<u>15,145,136</u>
Total assets	<u>22,866,903</u>

DEFERRED OUTFLOW OF RESOURCES

Deferred bond discounts	16,667
Deferred OPEB assumptions	5,157
Deferred pension contributions	18,027
Deferred OPEB contributions	439
Deferred pension actuarial losses	26,996
	<u>67,286</u>

LIABILITIES

Current liabilities:	
Accounts payable	183,409
Accrued liabilities	61,062
Due to other funds	364,371
Deposits	244,225
Current portion	
Revenue bonds payable	250,000
Capital leases	153,588
Compensated absences	31,329
Total current liabilities	<u>1,287,984</u>
Noncurrent liabilities:	
Revenue bonds payable	6,909,124
Capital leases	64,270
Net OPEB liability	18,662
Net pension liability	33,761
Total noncurrent liabilities	<u>7,025,817</u>
Total liabilities	<u>8,313,801</u>

DEFERRED INFLOW OF RESOURCES

Deferred bond premiums	3,674
Deferred pension expense	37,137
	<u>40,811</u>

NET POSITION

Invested in capital assets, net of related debt	7,768,154
Restricted for:	
Capital Improvements	5,894,938
Unrestricted	916,485
Total net position	<u>\$ 14,579,577</u>

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
WATER AND SEWER PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2021

OPERATING REVENUES:

Water service	\$ 1,498,067
Sewer service	999,352
Garbage service	186,376
Late charges	64,831
Impact Fees	538,232
Miscellaneous income	150,935
Total operating revenues	<u>3,437,793</u>

OPERATING EXPENSES:

Personnel services	661,550
Contractual services	1,481,290
Supplies and maintenance	503,090
Administrative fees	85,000
Other fees	113,676
Depreciation	785,376
Total operating expenses	<u>3,629,982</u>

Operating income (loss)	(192,189)
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NON-OPERATING REVENUES (EXPENSES)

Gain on sale of assets	47,650
Interest income	5,653
Bond issue costs	(131,795)
Accretion of bond premiums/discounts	28,928
Interest expense	(183,864)
Net non-operating revenues (expenses)	<u>(233,428)</u>

INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(425,617)
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Operating transfers in	59,122
Operating transfers out	(366,618)
Net transfers	<u>(307,496)</u>

CHANGE IN NET POSITION	(733,113)
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NET POSITION, October 1, 2020	15,312,690
NET POSITION, September 30, 2021	<u>\$ 14,579,577</u>

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
STATEMENT OF CASH FLOWS
WATER AND SEWER PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from:		
Customers	\$	3,421,985
Cash paid to/for:		
Employees		(569,552)
Suppliers		(2,207,001)
Net cash flows provided by operating activities		<u>645,432</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Operating transfers out	\$	(366,618)
Operating transfers in		<u>59,122</u>
Net cash flows used in noncapital financing activities		(307,496)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Acquisition and construction of capital assets		(82,286)
Principal paid on bonds, notes and lease obligations		(235,000)
Proceeds on sale of assets		93,000
Principal paid on capital leases		(116,429)
Interest paid on bonds, notes and lease obligations		<u>(183,864)</u>
Net cash flows used in capital and related financing activities		(524,579)

CASH FLOWS FROM INVESTING ACTIVITIES:

Proceeds received from certificate of obligations	5,007,676	
Amount received from interest income	5,653	
Proceeds received from capital leases	<u>76,937</u>	
Net cash flows provided by investing activities		<u>5,090,266</u>

Net increase in cash and cash equivalents 4,903,623

Cash and cash equivalents, October 1, 2020 2,381,098

Cash and cash equivalents, September 30, 2021 \$ 7,284,721

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

Operating income (loss)	\$	(192,189)
Adjustments for transactions not requiring cash		
Depreciation	\$	785,376
Gain on disposal of assets		(47,650)
Miscellaneous (income) expense		(47,929)
Accretion of bond premiums		(28,928)
Pension		24,213
Change in current assets and current liabilities		
(Increase) decrease in accounts receivable		(36,148)
(Increase) decrease in inventory		(10,495)
(Increase) decrease in other receivables		60,418
(Increase) decrease in deferred outflows		46,316
Increase (decrease) in accounts payable		50,639
Increase (decrease) in accrued liabilities		42,373
Increase (decrease) in customer deposits		20,340
Increase (decrease) in net pension liability		(7,382)
Increase (decrease) in deferred inflows		(21,117)
Increase (decrease) in compensated absences payable		<u>7,595</u>
Total adjustments and changes		<u>837,621</u>
Net cash provided by operating activities	\$	<u><u>645,432</u></u>

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Alvarado, Texas (the "City"), have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the City has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the City has chosen not to do so. These notes are organized to provide concise explanations, including required disclosures of budgetary matters, assets, liabilities, fund balance, revenues, expenditures/expenses, and other information considered important to gaining a clear picture of the City's financial activities for the fiscal year ended September 30, 2021. The more significant accounting policies established in GAAP and used by the City are discussed below.

1. Reporting Entity

The City is a municipal corporation formed in 1889 by charter as a general law city. The City is governed by an elected mayor and six-member Council. Two council members are elected for each of three wards while the mayor is elected at large.

As required by Governmental Accounting Standards Board (GASB) Statement No. 61, the accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Component units are included in the reporting entity because of the significance of their operational relationship with the City. A City is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if City officials appoint a voting majority of the organization's governing body and are able to either impose their will on that organization, or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the City. The City may also be financially accountable for governmental organizations that are fiscally dependent on it. Lastly, even if the City is not financially accountable, an organization should be included if its exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are in substance, part of the City's operations. Component units are included in the City's financial statements using the blended method in any of these circumstances:

- a) The component unit's governing body is substantively the same as the governing body of the City *and* there is a financial benefit or burden relationship *or* management of the primary has operational responsibility for the component unit.
- b) The component unit provides services entirely, or almost entirely, to the City or exclusively, benefits the City.
- c) The component unit's total debt outstanding, including leases, is expected to be repaid entirely or almost entirely with resources of the City. Otherwise, the organization is a discretely presented component unit and its data is reported together with, but separately from, the data of the City in the government-wide financial statements

Information regarding blended component units can be obtained at City Hall.

Blended Presented Component Units

Alvarado Economic Development Corporation ("AEDC") – This entity was created in May of 2001. It began collecting sales and use tax in October of 2001. The entity's board of directors is appointed by the City Council and the City Management maintains significant continuing management oversight with respect to policies. Additionally, the City is ultimately responsible for all fiscal matters. The AEDC was formed for the purpose of benefiting and accomplishing public purposes for the promotion and development of industrial and manufacturing enterprises and to promote and encourage employment and public welfare of the City by issuing bonds on behalf of the City for financing as stated in the Development Corporation Act of 1979. The AEDC provides these services exclusively to the City and does not issue separate financial statements.

Related Corporation

Prairielands Public Facility Corporation – This entity was created in July 2011, as a nonprofit public facilities corporation to act on behalf of the City of Alvarado, Texas to finance or provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of certain correctional (public) facilities of the City. The entity's board of directors is appointed by the City Council and the City Management maintains significant continuing management oversight with respect to policies. Additionally, the City is ultimately responsible for all fiscal matters. Although the Prairielands Public Facility Corporation financial matters are ratified or denied by the City, the City is not legally entitled to the Prairielands Public Facility Corporation resources or is it legally obligated for the indebtedness of the Prairielands Public Facility Corporation. The Prairielands Public Facility Corporation has the full legal right, power and authority to enter into that certain Prairieland Detention Center Housing Agreement dated July 1, 2015 and certain Intergovernmental Service Agreement dated as of February 24, 2015 between the City of the United States Department of Homeland Security, U.S. Immigration and Customs Enforcement. The Prairielands Public Facility Corporation provides these services exclusively for the City and issues separate financial statements.

2. Basis of Presentation

Government-wide and Fund Financial Statements

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

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function (Police, Public Works, etc.) or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment, and 3) grants and contributions that are restricted to meeting capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. The City does not allocate indirect costs. An administrative service fee is charges by the General Fund to the proprietary fund to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.)

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, franchise taxes, intergovernmental revenues, interest income, etc.). Separate fund based financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The major governmental funds are the general fund, debt service fund, and the AEDC fund. The major enterprise fund is the water and sewer fund. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and enterprise combined) for the determination of major category funds. The City has three non-major funds, which are the hotel and occupancy tax fund, special revenue fund and the royalty fund. The non-major funds are combined in a separate column in the fund financial statements.

The government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, (by category) and the component units. Each

presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual, as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues (except grant revenues) to be available if they are collected within 30 days of the end of the current fiscal period. The City considers the availability period for grants to be one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the obligation has matured and will be paid shortly after year end (not to exceed one month).

Ad valorem taxes, franchise taxes, sales taxes, certain public safety and other revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Licenses and permits, charges for services, fines and forfeitures, contributions, and miscellaneous revenues are recorded as revenues when received in cash, because they are generally not measurable until actually received. Interest earnings revenue are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, as soon as all eligibility requirements have been met, including monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if all eligibility requirements are met.

Business type activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. Proprietary funds distinguish operating revenues and expenses from nonoperating

items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the City's water and sewer are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The government reports the following major governmental funds:

The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreements to some other fund are accounted for in this fund. General operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal, interest and related costs on general long-term debt. The primary source of revenue is ad valorem taxes, which are levied by the City.

Alvarado Economic Development Corporation Fund (AEDC) – is used to account for the revenues collected for economic development and related expenditures.

The other governmental funds column is a summarization of all the non-major governmental fund types.

The government reports the following major proprietary fund:

The Water and Sewer Fund accounts for the operation of the City's water and sewer utility. Activities of the Fund include administration, operation and maintenance of the water and sewer system and billing and collection activities. The Fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for general obligation and revenue bonds. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the Fund.

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balances

Deposits and Investments

The City considers both restricted and unrestricted demand deposits, cash on hand, investments in highly liquid investment pools and investments with maturities at the time of purchase of under 90 days to be cash equivalents.

The City pools substantially all cash and investments except for separate cash and investment accounts which are maintained in accordance with legal restrictions. Each fund's equity share of

the total pooled cash and investments is included on the accompanying statement of net position and balance sheet under the caption "Equity in pooled cash and cash equivalents".

For fiscal year 2021, the City invested in the external government investment pool administered by the State of Texas, which is entitled the TexPool Fund, as authorized by the City's investment policy. The City records interest revenue earned from investment activities in each respective fund and recognizes its investments on a fair value basis.

Receivables and payables

Transactions between funds that representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "interfund loans receivable/payable to/from other funds" (i.e. long term interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." There are no internal balances as of September 30, 2021.

Property taxes attach an enforceable lien on property as of January 1. The City's property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. Assessed values are established at 100% of estimated market value. Taxes are due by January 31 following the October 1 levy date and are considered delinquent after February 1 of each year. The Johnson County Central Appraisal District bills and collects property taxes on behalf of the City. Any uncollected property taxes as of September 30, which are not expected to be collected within 60 days, are recorded as taxes receivable and deferred revenues. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable their validity seems certain.

Inventory

Inventory consists primarily of water and sewer plant parts and supplies, valued at estimated FIFO which is lower of cost or net realizable value. Inventory is expensed when purchased and adjusted to actual at year-end. Inventory as of September 30, 2021 was \$69,521.

Prepaid Expenditures/Expenses

Payments made to vendors for services that will benefit periods beyond are recorded as prepaid items. The nonspendable portion of the fund balance is provided equal to the amount of prepaid items, as the amount is not available for expenditure. These payments are recognized under the consumption method.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), purchased or acquired, are recorded in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at cost where historical records are

available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, while improvements and betterments are capitalized.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Building and Improvements	20-30 years
Water Systems	10-33 years
Sewer Systems	50 years
Vehicles, Machinery and Equipment	3-5 years
Infrastructure	30 years

Interest is capitalized on capital assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with the interest earned on invested proceeds over the same period. The City did not capitalize any interest during the fiscal year 2021.

Leases

The City recognizes operating and finance leases with an initial term of more than 12 months as capital leases beginning at the lease commencement date based on the present value of the fixed lease payments using the City's incremental borrowing rates for its population of leases.

Leases with an initial term of 12 months or less are not recorded on the balance sheet; the City recognizes lease expense for these leases on a straight-line basis over the lease term. Variable lease payments are recognized as lease expense as they are incurred.

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenues) until that time. The City has the following items that qualify for reporting as deferred outflows and inflows of resources:

Deferred Gain on Refunding – These deferred inflows result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Pension and OPEB-related Deferred Outflows/Inflows – these deferred outflows or inflows result from pension and OPEB contributions after the measurement date

(deferred and recognized in the following fiscal year); the differences in projected and actual earnings on pension and OPEB plan investments (deferred and amortized over a closed five year period equal to the average of expected remaining service lives of employees that are provided the plans).

Unavailable revenue – The City reports certain deferred inflows related to unavailable tax revenues at the fund level. In the fund financials, revenues that have met the eligibility criteria for future years except for the time availability have been reclassified from liabilities to deferred inflows of resources. In the government wide financials, the deferred revenue from property taxes has been reclassified from liabilities to offset the property tax receivable.

Compensated Absences

Vested or accumulated vacation leave is accrued in the government-wide and proprietary fund financial statements when incurred. No liability is recorded for nonvesting, accumulating rights to receive sick pay benefits. Vacation is earned in varying amounts up to a maximum of twenty (20) days for city employees with twelve (12) or more years of service and up to a maximum of approximately twenty-eight (28) days for fire suppression personnel with twelve (12) or more years of service. Employee vacation policy allows for the accrual and carryover of 240 hours. In addition, the City allows for the accrual of compensatory time for non-department heads. Compensatory and vacation time can either be paid or used. As of September 30, 2021, the liability for accrued vacation and compensatory time, calculated in accordance with GASB Statements 16, "Accounting for Compensated Absences," was \$177,606 in the general fund. The amount applicable to the Proprietary Fund was \$31,329 and has been recorded in that fund.

Interfund Charges

The City allocates to the Water and Sewer Fund a portion of the salaries and wages and related costs of personnel who perform administrative services for the fund but are paid through the General Fund. During the year ended September 30, 2021, the City chose to allocate a portion of the administrative services to the Water and Sewer Fund which totaled \$85,000.

Pensions

For purposes of measuring the net pension liability, pension related deferred outflows of resources and deferred inflows of resources and pension expense, City specific information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability is obtained from TMRS through a report prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's Retiree Health Insurance OPEB Trust and additions to/deductions from the Trust's fiduciary net position have been determined on the same basis as they are reported by the Trust. For this purpose, the post-employment benefits liabilities that pertain to the governmental activities will be liquidated mainly by the General Fund with the rest being liquidated by the Water/Sewer Fund.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expenses as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance cost, during the current period. The face amounts of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Restricted Assets

Certain proceeds of bonds, as well as certain resources set aside for their repayment are classified as restricted assets on the statement of net position and balance sheet because their use is limited by applicable bond covenants or contractual agreements. Customer deposits received by water and wastewater services are, by law, considered to be restricted assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Final settlement amounts could differ from those estimates.

Fund Balance Classification

The City reports governmental fund balances per GASB 54 definitions as follows:

Nonspendable – Amounts that are not in spendable form or are required to be maintained intact, such as inventory, or permanent funds.

Restricted – Amounts that can be spent only for specific purposes stipulated by external parties, such as grants, court technology fees and construction.

Committed – Amounts that can be used only for specific purposes set by resolution of the City Council, such as street construction and building maintenance

Assigned – Amounts intended to be used for specific purpose. The City Council has delegated the responsibility to assign funds to the City Manager or the Director Finance as approved by the fund balance policy. Assignments may occur subsequent to fiscal year end.

Unassigned – Amounts not contained in other classifications that can be used for any purpose.

For the purpose of fund balance classification expenditures are to be spend first from restricted fund balance, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The City will utilize funds for expenditures from the most restrictive fun balance first when more than one fund balance classification is available. The City considers an amount spent when an expenditure in incurred for purposes for which both *restricted* or *unrestricted* fund balance is available. In addition, the City considers an amount spent when an expenditure in incurred for purposes for which an amount in the *committed*, *assigned*, or *unassigned* amounts could be used.

Net Position

Net position is classified and displayed in three components: Net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is excluded from the calculation of net investment in capital assets.

Restricted – Consists of assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. When an expense is incurred for purposes for which there are both restricted and unrestricted assets available, it is the City's policy those expenses to restricted assets, to the extent such are available, and then to unrestricted assets.

Unrestricted – All other assets that constitute the components of net position that do not meet the definition of "restricted" or "investment in capital assets."

Budget Control

The City operates as a Type A General Law Municipality under the Texas Local Government Code. The City Council adopts an annual budget prepared in accordance with generally accepted accounting principles in the United States of America. The City Council may transfer part or all of any unencumbered appropriation balance among programs within a specific fund, and, any revisions that alter the total expenditures must be approved by the City Council. The City Council may require their approval of these transfers above a limit they wish to establish.

The current City Council has not established a limit that they wish to approve on transfers. Council approval is needed only if the expenditures exceed the certain thresholds set by the Council.

The City, for management purposes, adopts budgets for all funds. Legal budgets are adopted for all funds. Capital Projects are funded through the issuance of general obligation debt authorized for a specific purpose.

5. New Accounting Principles

New accounting standards effective in future years

The GASB has issued the following statements which will be effective in future years as described below. The impact on the City's financial statements of implementation has not yet been determined for the following:

In June 2017, the GASB issued Statement No. 87, "*Leases.*" The objective of this Statement is to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are now effective for reporting periods beginning after June 15, 2021.

In June 2018, the GASB issued Statement No. 89, "*Accounting for Interest Cost Incurred before the End of a Construction Period.*" The objectives of the Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

GASB Statement No. 91, "*Conduit Debt Obligations*" is effective for periods beginning after December 15, 2021. The primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

GASB Statement No. 92, "*Omnibus*" is effective primarily for periods beginning after June 15, 2021 with the requirements related to GASB 87 implementation, reinsurance recoveries and terminology related to derivative instruments effective immediately. The primary objective is to address implantation issues which have been identified related to GASB 87, *Leases*, reporting of

intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement 67 and 68, as amended and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits; The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements; Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs); reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature; and terminology used to refer to derivative instruments.

GASB Statement No. 93, *“Replacement of Interbank Offered Rates”* The primary objective of this statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of paragraphs 13 and 14 are now effective for fiscal years beginning after June 15, 2021. The requirements in paragraph 11b is effective for reporting periods ending after December 31, 2021.

GASB Statement No. 94, *“Public-Private and Public-Public Partnerships and Availability Payment Arrangements”* is effective for fiscal years beginning after June 15, 2022. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnerships arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, *“Subscription-Based Information Technology Arrangements”* is effective for fiscal years beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

GASB Statement No. 97, *“Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32”* The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plan (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for

benefits provided through those plans. Paragraphs 4 and 5 of this Statement are effective immediately and have been implemented with no material impact. The remainder of the Statement is effective for periods beginning after June 15, 2021.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The government fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains, “long-term liabilities, including bonds payable and pension expense, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$9,535,206 difference are as follows:

Bonds payable	\$7,577,000
Premium on issuance of bonds	567,544
Capital lease payable	656,590
Notes payable	419,074
Net OPEB liability	112,134
Net pension liability	202,864
Net adjustment to reduce fund balance – total governmental funds to arrive at net assets – governmental activities	<u>\$9,535,206</u>

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

The governmental funds statement of revenues, expenditures, and changes in fund balances included reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$11,451,769 difference are as follows:

Capital outlay	\$ 18,850,977
Depreciation expense	<u>(7,399,208)</u>
Net adjustment to decrease net changes in fund balance – total governmental funds to arrive at changes in net position of government activities	<u>\$ 11,451,769</u>

NOTE C – CASH, EQUITY IN POOLED CASH, AND INVESTMENTS

The City pools substantially all cash and investments except for separate cash and investment accounts which are maintained in accordance with legal restrictions. Each fund's equity share of the total pooled cash and investments is included on the accompanying statement of net position and balance sheet under the caption "Equity in pooled cash and cash equivalents".

Except for bond-related and other restricted transactions, the City conducts all its banking and investment transactions with the depository bank, First Financial Bank, Alvarado.

The City maintains separate investment accounts. Each fund type's portion is reflected on the combined balance sheet as "Investments" under each fund's caption.

Deposits

State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The City's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at September 30, 2021. At year-end, the carrying amount of the City's deposits was \$445,201, with respective bank balances of \$711,852. Included in the bank balances are Certificates of Deposit totaling \$197,733.

Investments

State statutes, city bond ordinances and city resolutions authorize the City's investments. The City is authorized to invest idle funds with the external government investment pool administered by the State of Texas, which is entitled the TexPool Fund. TexPool operates in a manner consistent with the SEC Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk or credit risk.

The City's investments carried at fair value as of September 30, 2021 are:

Investments:	Fair Value	Effective Duration	Credit Risk
Government Pools			
Unrestricted	\$12,128,062	N/A	AAAM
Restricted	7,275,437	N/A	AAAM

TexPool is an external investment pool operated by the Texas Comptroller of Public Accounts and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investments Act provide for creation of public funds investment pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The State Comptroller has established an advisory board composed both of participants in TexPool and of

other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

Interest Rate Risk – The City minimizes its interest rate risk by only investing in government investment pools.

Credit Risk – The City minimizes its credit risk by only investing in government investment pools. As noted in the above table, TexPool is rated AAAM by Standard & Poors. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poors, as well as the office of the Comptroller of Public Accounts for review.

NOTE D – RECEIVABLES

Receivables at September 30, 2021, consisted of the following:

	General	Debt Service	AEDC	Other	Total	Proprietary Fund Water & Sewer Fund
Taxes Receivable						
Ad valorem taxes	\$93,843	\$38,749	-	-	\$132,592	-
Allowance for uncollectible acct	(22,613)	(9,025)	-	-	(31,638)	-
Ad valorem, net	71,230	29,724	-	-	100,954	-
Sales taxes	393,396	-	\$65,566	\$88,187	547,149	-
Total Taxes Receivable	464,626	29,724	65,566	88,187	648,103	
Services Receivable						
Service accounts	46,447	-	-	79,975	126,422	\$371,852
Allowance for uncollectible accts	-	-	-	-	-	(4,327)
Total Services Receivable	46,447	-	-	79,975	126,422	367,525
Other Receivables						
Court fees & other	367,186	-	-		367,186	
Allowance for uncollectible accts	(281,142)	-	-		(281,142)	
	86,044	-	-	-	86,044	
Total Receivables	\$597,117	\$29,724	\$65,566	\$168,162	\$860,569	\$367,525

NOTE E – CHANGES IN CAPITAL ASSETS

Primary Government

Capital asset activity for the year ended September 30, 2021 is as follows:

	Balance 9/30/20	Additions	Retirements	Transfers	Balance 9/30/21
Land	\$357,193	\$-0-	\$(-0-)	\$(-0-)	\$357,193
Construction in progress	-0-	366,618	(-0-)	(-0-)	366,618
Building & improvements	2,679,165	316,036	(-0-)	(-0-)	2,995,201
Infrastructure	8,467,151	-0-	(-0-)	(-0-)	8,467,151
Vehicles	2,914,653	304,864	(99,694)	(-0-)	3,119,823
Parks improvements	1,532,397	-0-	(-0-)	(-0-)	1,532,397
Equipment	1,666,573	346,021	(-0-)	(-0-)	2,012,594
Total capital assets	17,617,132	1,333,539	(99,694)	(-0-)	18,850,977
Less accumulated depreciation:					
Building & improvements	832,100	70,099	(-0-)	(-0-)	902,199
Infrastructure	2,219,078	285,141	(-0-)	(-0-)	2,504,219
Vehicles	1,642,079	339,179	(29,456)	(-0-)	1,951,802
Parks improvements	437,401	79,491	(-0-)	(-0-)	516,892
Equipment	1,464,932	59,164	(-0-)	(-0-)	1,524,096
Total accumulated depreciation	6,595,590	833,074	(29,456)	(-0-)	7,399,208
Governmental activities capital assets, net	\$11,021,542	\$755,300	\$(-10,309)	\$(-0-)	\$11,451,769

Business-Type Activities

Capital asset activity for the year ended September 30, 2021 is as follows:

	Balance 9/30/20	Additions	Retirements	Transfers	Balance 9/30/21
Land	\$ 1,005,509	\$ -0-	\$ (-0-)	\$ -0-	\$1,005,509
Construction in Progress	293,532	-0-	(101,722)	-0-	191,810
Building & Improvements	10,033	-0-	(-0-)	-0-	10,033
Water System	10,956,945	63,070	(-0-)	-0-	11,020,015
Sewer System	12,645,595	31,596	(-0-)	-0-	12,677,191
Equipment	498,664	12,405	(-0-)	-0-	511,069
Vehicles	376,059	76,937	(66,370)	-0-	386,626
Total capital assets	25,786,337	184,008	(168,092)	-0-	25,802,253
Less accumulated depreciation:					
Building & Improvements	1,369	201	(-0-)	-0-	1,570
Water System	5,349,000	267,797	(-0-)	-0-	5,616,797
Sewer System	4,050,824	422,578	(-0-)	-0-	4,473,402
Equipment	381,105	23,357	(-0-)	-0-	404,462
Vehicles	110,464	71,443	(21,021)	-0-	160,886
Total accumulated depreciation	9,892,762	785,376	(21,021)	-0-	10,657,117
Business-type activities capital assets, net	\$15,893,575	\$(601,368)	\$(147,071)	\$(-0-)	\$15,145,136

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 54,816
Public safety	321,900
Public works	56,232
Cultural and recreational	2,333
Community development	367,386
Social and welfare	21,077
Economic	9,330
Total depreciation expense – governmental activities	<u>\$833,074</u>
Business-type activities:	
Water and sewer	<u>\$785,376</u>

NOTE F – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

For the year ended September 30, 2021, revenues exceeded expenditures in the General Fund by \$1,686,921.

NOTE G – INTERFUND BALANCES AND TRANSFERS – GOVERNMENT WIDE

The composition of interfund operating transfers for the year ended September 30, 2021, is as follows:

Fund	Transfer to Other Funds	Transfer from Other Funds
General Fund	\$440,000	\$ -0-
Debt Service Fund	59,122	
Nonmajor Governmental Funds	10,000	450,000
Fixed Asset Fund		366,618
Water and Sewer Fund	366,618	59,122
	<u>\$875,740</u>	<u>\$875,740</u>

The purpose of interfund operating transfers is to appropriately classify capital assets expenditures and debt expenditures in the correct fund.

NOTE H - LONG TERM DEBT

1. Governmental activities –

Combination Tax and Revenue Certificate of Obligation:

Combination tax and revenue certificate of obligation are serial debt collateralized by the full faith and credit of the City and are payable from property tax and sales tax revenue. The debt matures annually in varying amounts through 2037, and interest is payable semi-annually. Certificates of obligation proceeds are recorded in the appropriate fund for which the debt was issued and approved by the City. The ordinances authorizing the issuance of the bonds created an interest and sinking fund (Debt Service Fund).

Certificates of obligation debt outstanding and Tax anticipation note at September 30, 2021, is comprised of the following:

<u>Description of Debt</u>	<u>Amount</u>
\$3,475,000 2015 Certificate of Obligation for city improvements, due in annual installments ranging from \$125,000 to \$230,000 beginning August 2016 through August 2035, interest payments ranging from \$4,025 to \$58,568 from February 2016 through August 2035 with interest rate of 3.0% to 3.5%	\$2,650,000
Add: Premium on General Obligation Refunding Bonds, Series 2015	93,127
\$2,062,000 General Obligation Refunding Bonds, Series 2019, to refinance the City's debt. Principal payments begin in 2020 and are due in annual installments \$296,000 to \$312,000 through August of 2026; interest payments of \$3,089 to \$20,413 from February 2020 through August 2026 with an interest rate of 1.98%.	1,487,000
\$3,575,000 General Obligations Refunding Bonds, Series 2020, to refinance the City's debt. Principal payments begin in August 2020 and are due in annual installments ranging from \$30,000 to \$300,000 through August 2037, interest payments ranging from \$6,200 to \$70,900 from August 2020 through 2037 with interest rate at 4%	3,440,000
Add: Premium on General Obligation Refunding Bonds, Series 2020	474,417
Total Certificate of obligation	<u>\$8,144,544</u>

Annual debt service requirements to maturity for certificates of obligation debt, before netting of bond discounts and premiums are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 544,000	\$39,999	\$ 255,043	\$ 839,042
2023	564,000	39,999	239,019	843,018
2024	579,000	39,999	222,297	841,296
2025	598,000	39,999	206,827	844,826
2026	612,000	39,999	190,728	842,727
2027 – 2031	2,100,000	189,645	727,200	3,016,845
2032 – 2036	2,270,000	148,255	311,625	2,729,880
2037	310,000	29,649	12,400	352,049
Total	<u>\$7,577,000</u>	<u>\$567,544</u>	<u>\$2,165,139</u>	<u>\$10,309,683</u>

Notes Payable:

Notes Payable debt outstanding at September 30, 2021, is comprised of the following:

<u>Description of Debt</u>	<u>Amount</u>
Note payable secured by vehicle costing \$678,182 maturing November 2027, requiring annual installments of \$76,572 including interest accruing at 2.69%	\$419,074
Total	<u>\$419,074</u>

Annual debt service requirements to maturity for notes payable debt are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 65,291	\$11,281	\$ 76,572
2023	67,048	9,523	76,571
2024	68,853	7,718	76,571
2025	70,707	5,865	76,572
2026	72,610	3,962	76,572
2027	74,565	2,007	76,572
Total	<u>\$419,074</u>	<u>\$40,356</u>	<u>\$459,430</u>

Capital Lease:

Capital lease debt outstanding at September 30, 2021, is comprised of the following:

<u>Description of Capital Lease Debt</u>	<u>Amount</u>
Capital lease obligation secured by a 2020 Ford Explorer costing \$32,797 maturing February 2025, requiring monthly installment of \$675 including interest accruing at 4.65%.	\$21,888
Capital lease obligation secured by a 2020 Ford Explorer costing \$35,969 maturing February 2025, requiring monthly installment of \$739 including interest accruing at 4.65%.	24,014
Capital lease obligation secured by a 2020 Ford Police Interceptor Utility costing \$48,941 maturing March 2025, requiring monthly installment of \$797 including interest accruing at 4.20%.	30,778
Capital lease obligation secured by 2020 Ford Police Interceptor Utility costing \$48,941 maturing February 2025, requiring monthly installment of \$811 including interest accruing at 4.65%.	30,079
Capital lease obligation secured by a 2020 Ford F-250 costing \$58,546 maturing June 2025, requiring monthly installment of \$871 including interest accruing at 4.65%.	35,187

<u>Description of Capital Lease Debt</u>	<u>Amount</u>
Capital lease obligation secured by a 2020 Ford F-250 costing \$51,320 maturing May 2025, requiring monthly installment of \$798 including interest accruing at 4.65%.	31,704
Capital lease obligation secured by a 2020 Ford Police Interceptor Utility costing \$48,941 maturing February 2025, requiring monthly installment of \$838 including interest accruing at 4.65%.	29,553
Capital lease obligation secured by a 2020 Ford F-550 Chassis costing \$68,489 maturing May 2025, requiring monthly installment of \$1,015 including interest accruing at 4.65%.	40,188
Capital lease obligation secured by a 2020 Ford F-550 Chassis costing \$75,310 maturing May 2025, requiring monthly installment of \$1,082 including interest accruing at 4.65%.	42,702
Capital lease obligation secured by a 2020 Chevrolet Silverado 6500HD costing \$59,866 maturing September 2025, requiring monthly installment of \$1,181 including interest accruing at 3.50%.	47,417
Capital lease obligation secured by a 2020 Chevrolet Silverado 2500HD costing \$31,151 maturing May 2021 requiring monthly installment of \$667 including interest accruing at 4.65%.	22,033
Capital lease obligation secured by a 2020 Chevrolet Silverado 3500HD Chassis costing \$35,682 maturing September 2024 requiring monthly installment of \$665 including interest accruing at 3.50%.	28,737
Capital lease obligation secured by a 2021 Chevrolet Colorado costing \$21,104 maturing May 2022 requiring monthly installment of \$462 including interest accruing at 3.97%.	19,459
Capital lease obligation secured by a 2021 Chevrolet Colorado costing \$21,254 maturing May 2022 requiring monthly installment of \$464 including interest accruing at 3.97%.	19,599
Capital lease obligation secured by a 2021 Chevrolet Colorado costing \$21,254 maturing May 2022 requiring monthly installment of \$464 including interest accruing at 3.97%.	19,599
Capital lease obligation secured by a 2021 Chevrolet Travers costing \$22,515 maturing March 2025 requiring monthly installment of \$462 including interest accruing at 3.85%.	20,012
Capital lease obligation secured by a 2021 Ford Police Interceptor Utility costing \$43,309 maturing February 2026 requiring monthly installment of \$797 including interest accruing at 3.80%.	38,510
Capital lease obligation secured by a 2021 Ford Police Interceptor Utility costing \$43,284 maturing January 2026 requiring monthly installment of \$794 including interest accruing at 3.69%.	37,805

<u>Description of Capital Lease Debt</u>	<u>Amount</u>
Capital lease obligation secured by a 2021 Ford Police Interceptor Utility costing \$43,284 maturing January 2026 requiring monthly installment of \$462 including interest accruing at 3.69%.	37,805
Capital lease obligation secured by a 2021 Chevrolet Tahoe costing \$43,633 maturing April 2026 requiring monthly installment of \$462 including interest accruing at 3.85%.	40,033
Capital lease obligation secured by a 2021 Ford Police Interceptor Utility costing \$45,226 maturing January 2026 requiring monthly installment of \$462 including interest accruing at 3.69%.	39,488
Total	<u>\$656,590</u>

Annual debt service requirements to maturity for capital lease debt are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 212,580	\$23,536	\$ 236,116
2023	160,523	15,334	175,857
2024	172,009	10,196	182,205
2025	95,574	2,147	97,721
2026	15,904	112	16,016
Total	<u>\$656,590</u>	<u>\$51,325</u>	<u>\$707,915</u>

Changes in government activities long-term liabilities:

The following is a summary of transactions affecting long-term liabilities for the year ended September 30, 2021:

	Amounts payable at beginning of year	Amounts added during year 2021	Amounts retired during fiscal year 2021	Amounts payable at end of year	Amounts due within one year
Certificates of obligation	\$8,111,000	\$ -0-	\$(534,000)	\$7,577,000	\$544,000
Bond premiums	607,543	-0-	(39,999)	567,544	39,999
Subtotal bonds payable	8,718,543	-0-	(573,999)	\$8,144,544	583,999
Notes payable	482,653	-0-	(63,579)	419,074	65,291
Capital leases	572,481	304,864	(220,755)	656,590	212,580
Compensated absences	96,140	81,466	(-0-)	177,606	177,606
OPEB liability	81,328	30,806	(-0-)	112,134	-0-
Net pension liability	210,658	-0-	(7,794)	202,864	-0-
Total long-term liabilities	\$10,161,803	\$417,136	\$(866,127)	\$9,712,812	\$1,039,476

2. Business-type activities -

Combination Tax and Revenue Certificate of Obligation:

Combination tax and revenue certificate of obligation are serial debt collateralized by the full faith and credit of the City and are payable from the gross revenues of the water and sewer system. Gross revenues are to be used first to pay operating and maintenance expenses of the system, and second, to maintain revenue bond funds in accordance with the bond covenants. Remaining revenues may then be used for any lawful purpose. The debt matures annually in varying amounts through 2045, and interest is payable semi-annually. Certificates of obligation proceeds are recorded in the appropriate fund for which the debt was issued and approved by the City. The ordinances authorizing the issuance of the bonds created an interest and sinking fund.

Certificates of obligation debt outstanding at September 30, 2021, is comprised of the following:

<u>Description of Debt</u>	<u>Amount</u>
\$2,885,000 General Obligation Refunding Bonds Series 2017 for refunding of the combination tax revenue certificate of obligation series 2008A and 2008B due in annual installments ranging from \$55,000 to \$250,000 beginning August 2018 through 2042, interest payments ranging from \$26,963 to \$53,263 from February 2018 through 2042 with interest rate ranging from 4% to 4.25%.	\$1,945,000
Add: Net premiums and discounts on certificates of obligations	194,165
\$4,510,000 Combination Tax and Revenue Certificates of Obligation, Series 2020 for water/sewer improvements due in annual installments ranging from \$200,000 to \$315,000 beginning September 2023 through 2040, interest payments ranging from \$9,450 to \$124,800 from September 2021 through 2040 with interest rate at 4%.	\$4,510,000
Add: Net premium on combination tax and revenues certificate of obligation	509,959
Total	<u>\$7,159,124</u>

Annual debt service requirements to maturity for certificates of obligation debt, before netting of bond discounts and premiums, are as follows:

Year Ending September 30	Principal	Premiums (Discounts)	Interest	Total
2022	\$ 250,000	\$ 35,206	\$ 203,725	\$ 488,931
2023	255,000	35,206	193,725	483,931
2024	265,000	35,206	187,525	487,731
2025	270,000	35,206	181,025	486,231
2026	280,000	35,206	174,425	489,631
2027 – 2031	1,510,000	176,031	751,575	2,437,606
2032 – 2036	1,765,000	176,031	492,975	2,434,006
2037 – 2041	1,740,000	176,032	185,975	2,102,007
2042	120,000	-0-	5,100	125,100
Total	\$6,455,000	704,124	\$2,376,050	\$9,535,174

Capital Lease:

Capital lease debt outstanding at September 30, 2021, is comprised of the following:

<u>Description of Capital Lease Debt</u>	<u>Amount</u>
Capital lease obligation secured by a 2020 Chevrolet Silverado 2500HD costing \$33,083 maturing January 2021, requiring monthly installment of \$713 including interest accruing at 4.97%.	\$20,947
Capital lease obligation secured by a 2020 Chevrolet Silverado 2500HD costing \$33,083 maturing January 2021, requiring monthly installment of \$713 including interest accruing at 4.97%.	20,947
Capital lease obligation secured by 2020 Chevrolet Silverado 2500HD costing \$33,083 maturing January 2021, requiring monthly installment of \$713 including interest accruing at 4.97%.	20,947
Capital lease obligation secured by 2020 Chevrolet Silverado 2500HD costing \$33,083 maturing January 2021, requiring monthly installment of \$713 including interest accruing at 4.97%.	20,947
Capital lease obligation secured by 2020 Chevrolet Silverado 2500HD costing \$33,083 maturing January 2021, requiring monthly installment of \$713 including interest accruing at 4.97%.	20,947
Capital lease obligation secured by 2020 Chevrolet Silverado 2500HD costing \$33,083 maturing January 2021, requiring monthly installment of \$713 including interest accruing at 4.97%.	20,947
Capital lease obligation secured by 2020 Chevrolet Silverado 2500HD costing \$35,096 maturing May 2024, requiring monthly installment of \$660 including interest accruing at 4.65%.	24,437

<u>Description of Capital Lease Debt</u>	<u>Amount</u>
Capital lease obligation secured by 2020 Chevrolet Silverado 3500HD costing \$34,579 maturing September 2024, requiring monthly installment of \$674 including interest accruing at 3.51%.	27,488
Capital lease obligation secured by 2021 Chevrolet Colorado costing \$21,104 maturing June 2022, requiring monthly installment of \$461 including interest accruing at 3.96%.	19,855
Capital lease obligation secured by 2021 Chevrolet Colorado costing \$21,254 maturing July 2022, requiring monthly installment of \$462 including interest accruing at 3.85%.	20,396
Total	<u>\$217,858</u>

Annual debt service requirements to maturity for capital lease debt are as follows:

<u>Year Ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 153,588	\$7,920	\$ 161,508
2023	30,918	2,204	33,122
2024	28,366	752	29,118
2025	4,986	15	5,001
Total	<u>\$217,858</u>	<u>\$10,891</u>	<u>\$228,749</u>

Changes in business-type activities long-term liabilities:

The following is a summary of transactions affecting long-term liabilities for the year ended September 30, 2021:

	<u>Amounts payable at beginning of year</u>	<u>Amounts added during year 2021</u>	<u>Amounts retired during fiscal year 2021</u>	<u>Amounts payable at end of year</u>	<u>Amounts due within one year</u>
Certificates of obligation	\$2,180,000	\$4,510,000	\$(235,000)	\$6,455,000	\$250,000
Bond premiums	203,873	509,959	(9,708)	704,124	35,206
Subtotal bonds payable	2,383,873	5,019,959	(244,708)	7,159,124	285,206
Capital lease	257,350	76,937	(116,429)	217,858	153,588
Compensated absences	23,734	7,595	(-0-)	31,329	31,329
OPEB liabilities	16,658	2,004	(-0-)	18,662	-0-
Net pension liabilities	43,147	-0-	(9,386)	33,761	-0-
Total long-term liabilities	<u>\$2,724,762</u>	<u>\$5,106,495</u>	<u>\$(370,523)</u>	<u>\$7,460,734</u>	<u>\$470,123</u>

NOTE I – RESTRICTED ASSETS

Restricted assets balance at September 30, 2021, was as follows:

Fund	Cash & Deposits	Investments	Intergovernmental Receivable
Government Activities:			
General Fund	\$ -0-	\$ 618,493	\$ 25
Court	-0-	167,753	-0-
Debt Service Fund	-0-	362,548	-0-
Special Project Fund	-0-	557,326	-0-
Prairieland Detention Fund	701,326	-0-	-0-
Impact Fees Funds	574,160	-0-	-0-
Water and Sewer Fund	645,687	5,569,317	-0-
	<u>\$1,921,173</u>	<u>\$ 7,275,437</u>	<u>\$ 25</u>

NOTE J – DEFINED BENEFIT PENSION PLAN

The City participates in the Texas Municipal Retirement System.

Plan Description

The City of Alvarado participates as one of 895 plans in the nontraditional, joint contributory, hybrid defined pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

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

Benefits Provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum

Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

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

	<u>Plan Year 2019</u>	<u>Plan Year 2020</u>
Employee deposit rate	6%	6%
Matching Ratio (city to Employee)	2 to 1	2 to 1
Years required for vesting	5 years	5 years
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	0%,	0%,
Annuity Increase (to retirees)	0% of CPI	0% of CPI

Employees covered by benefit terms:

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	54
Active employees	<u>60</u>
Total	128

Contributions

The contribution rates for employees in TMRS is 6% of employee gross earnings, and the city matching percentage is 5.19%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each City is determined annually by the actuary, using the Entry Age Normal (EAN) cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Alvarado were required to contribute 6% of their annual gross earnings during their fiscal year. The contribution rates for the City of Alvarado were 5.36% and 5.34% in calendar years 2020 and 2021 respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2021 were \$178,445 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation:	2.50% per year
Overall payroll growth:	2.75% per year, adjusted down for population declines, if any
Investment Rate of Return:	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees, and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservation) with an adjustment to time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

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

Discount Rate:

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

Changes in Net Pension Liability

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2019	\$ 4,558,241	\$ 4,304,436	\$ 253,805
Changes for the year:			
Service Cost	352,250	-0-	352,250
Interest	317,086	-0-	317,086
Changes in benefit terms	-0-	-0-	-0-
Difference between expected and actual experience	16,790	-0-	16,790
Changes of assumptions	-0-	-0-	-0-
Contributions – employer	-0-	178,445	(178,445)
Contributions – employee	-0-	199,764	(199,764)
Net investment income	-0-	327,294	(327,294)
Benefit payments, including refunds of employee contributions	(73,599)	(73,599)	-0-
Administrative expense	-0-	(2,114)	2,114
Other changes	-0-	(83)	83
Net changes	\$ 612,527	629,707	\$ (17,180)
Balance at 12/31/2020	\$ 5,170,768	\$ 4,934,143	\$ 236,625

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$1,101,133	\$236,625	\$(463,760)

Pension Plan Fiduciary Net Position:

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

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

For the year ended September 30, 2021, the city recognized pension expense of \$152,542.

At September 30, 2021, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

SCHEDULE OF OUTFLOWS AND INFLOWS - CURRENT AND FUTURE EXPENSE

	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	Recognized in current pension expense	Deferred (Inflow)/Outflow in future expense
<u>Due to Liabilities:</u>				
Difference in expected and actual experience actuarial (gains) or losses	4.7400	\$ 16,790	\$ 3,542	\$ 13,248
Difference in assumption changes actuarial (gains) or losses	4.7400	<u>-</u>	<u>\$ 3,542</u>	<u>\$ 13,248</u>
<u>Due to Assets:</u>				
Difference in projected and actual earnings on pension plan investments actuarial (gains) or losses	5.0000	\$ (36,745)	\$ (7,349)	\$ (29,396)
			<u>\$ (7,349)</u>	<u>\$ (29,396)</u>
Total:				<u>\$ (16,148)</u>

\$126,346 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Net deferred outflows (inflows) of resources
2021	\$ (23,529)
2022	16,868
2023	(51,657)
2024	(4,727)
2025	-
Thereafter	-
Total	<u>\$ (63,045)</u>

NOTE K – OTHER POST-EMPLOYEMENT BENEFITS – OPEB

Plan Description

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

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an “other postemployment benefits,” or OPEB.

The City contributes to the SDBF at a contractually required rates as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees’ entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

The following employees were covered by the benefit terms at December 31, 2020, (measurement date):

Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	5
Active Employees	<u>60</u>
Total Employees	<u>74</u>

Contributions

The contribution rates employees in SDBF is .03% of employee gross earnings, and the city matching percentages is .14%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the EAN actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year.

Employees for the City were required to contribute .03% of their gross earnings during the fiscal year. The contribution rates for the City were .14% and .15% in the calendar years 2020 and 2021 respectively. The City’s contributions to SDBF as of September 30, 2021 were \$4,034 and were equal to the required contributions.

Total OPEB Liability - SDBF

The City's total OPEB liability of \$130,796 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The City's total OPEB liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	December 31, 2020
Discount rate	2.00%, based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020
Inflation	2.50% per year
Overall payroll growth	3.50% to 11.50% per year, including inflation
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2019	\$ 97,986
Changes for the year:	
Service Cost	9,988
Interest on total OPEB liability	2,827
Differences between expected and actual experience	1,084
Changes in assumptions or other inputs	19,244
Benefit payments, aged adjusted premiums, net of retiree contributions	(333)
Balance at 12/31/2020	<u>\$ 130,796</u>

The total OPEB liability attributable to the governmental activities will be liquidated primarily by the general fund.

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

The total OPEB liability of the City has been calculated using a discount rate of 2.75%. The following presents the total OPEB liability using a discount rate 1% higher and 1% lower than the current discount rate.

	1% Decrease in Discount Rate (1.00%)	Current Discount Rate (2.00%)	1% Increase in Discount Rate (3.00%)
Total OPEB Liability	\$163,393	\$130,796	\$106,025

Detailed information about the plan's fiduciary net position is available in a separately issued TMRs financial report. That report may be obtained on the internet at www.tnrs.com.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (SDBF)

For the year ended September 30, 2021, the City recognized OPEB expense of \$17,166. At September 30, 2021, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Changes of assumptions	\$(-0-)	\$16,838
Changes in expected and actual experience	(-0-)	948
Benefit payments subsequent to the measurement date	-0-	-0-
	\$(-0-)	\$17,786
Total		\$17,786

Benefit payments subsequent to the measurement date and before fiscal year-end will be recognized as a reduction of the total OPEB liability in the year ending September 31, 2021.

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

	Amortization of Deferred Outflows of Resources
2021	\$ 4,351
2022	4,351
2023	4,351
2024	4,351
2025	3,493
Thereafter	7,209
	\$ 28,106

NOTE L - COMMITMENTS AND CONTINGENCIES

Audits of Grant Activities

The City receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement by the Federal and State grantor agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the City management, such disallowances, if any, will not be significant.

NOTE M – RISK MANAGEMENT

The City manages its risk through the purchasing of insurance policies through the Texas Municipal League. Significant losses are covered by commercial insurance for all major programs. For such insured programs, there have been no significant reductions in insurance coverage, and settlement amounts have not exceeded insurance coverage for the current year or three prior years.

NOTE N – SUBSEQUENT EVENTS

The City evaluated subsequent events through January 23, 2023, which is the same date that the financial statements were issued and determined the following events were noted:

Addition of Chief Financial Officer

In January of 2023, Laura Cox was hired as the City's Chief Finance Officer to over see the finance activities of the City. Ms Cox comes from the City of Midlothian as the assistant Director of Finance. Before Midlothian, she worked at the City of Waco.

COVID Funds

In September of 2022, the City received COVID relief funds in the amount of \$562,344.35. This was the 2nd tranche of covid relief received by the City. At the date of the financial statements, the City was still evaluating how to spend the amount of funds received. The City established a Texpool account during the fiscal year for all relief monies received.

NOTE O – FINANCIAL IMPACT OF COVID-19

In response to the COVID-19 pandemic, Congress passed the Coronavirus Aide, Relief, and Economic Security (CARES) Act. The Act provides economic grants to offset some additional expenses and forgone revenue as a result of the response to COVID-19. As of the date of the financial statements, January 23, 2023 the City has spent \$0 of the \$1,123,580 received in COVID relief.

The full impact of the COVID-19 pandemic and the scope of any adverse impact cannot be fully determined at this time. The pandemic has adversely affected travel, commerce, and financial markets globally and is expected to adversely affect economic output worldwide and in Texas, including the North Texas region. The potential impacts cannot currently be predicted but could be material for future fiscal years.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ALVARADO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUE:				
General Property Taxes, Interest and Penalties	\$ 1,968,453	\$ 1,968,453	\$ 1,988,745	\$ 20,292
Sales tax	1,400,000	1,400,000	2,043,112	643,112
Fines and forfeitures	750,000	750,000	507,498	(242,502)
Franchise fees & rental fees	458,710	458,710	460,806	2,096
Rental fees	34,000	34,000	35,433	1,433
Mixed beverage tax	500	500	921	421
Licenses, fees and permits	262,900	262,900	652,172	389,272
Interest	45,000	45,000	4,334	(40,666)
Intergovernmental	425,699	425,699	688,084	262,385
Donations	100	100	-	(100)
Water/Sewer administrative fee	85,000	85,000	85,000	-
Charges for Services	-	-	-	-
Grants	-	-	561,485	561,485
Miscellaneous	64,350	64,350	176,606	112,256
Total Revenue	5,494,712	5,494,712	7,204,196	1,709,484
EXPENDITURES:				
Current operating				
General government	980,056	980,056	784,443	195,613
Public safety	3,800,298	3,800,298	3,440,924	359,374
Community development	200,677	200,677	269,517	(68,840)
Public works	240,510	240,510	174,267	66,243
Cultural and recreational	431,105	431,105	361,081	70,024
Social and welfare	77,866	77,866	75,457	2,409
Capital Outlay	-	-	411,586	(411,586)
Total Expenditures	5,730,512	5,730,512	5,517,275	213,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	(235,800)	(235,800)	1,686,921	1,922,721
OTHER FINANCING SOURCES:				
Loan proceeds	-	-	-	-
Transfers	235,800	-	(440,000)	(440,000)
NET CHANGE IN FUND BALANCES	-	(235,800)	1,246,921	1,482,721
FUND BALANCE - October 1, 2020	-	-	6,503,414	6,503,414
FUND BALANCE - September 30, 2021	\$ -	\$ (235,800)	\$ 7,750,335	\$ 7,986,135

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SEPTEMBER 30, 2021

Texas Municipal Retirement System

Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years (will ultimately be displayed)

	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service cost	\$ 193,562	\$ 229,927	\$ 264,045	\$ 278,523	\$ 318,624	\$ 342,548	\$ 352,250
Interest (on the Total pension liability)	148,149	170,120	190,488	215,407	243,237	274,748	317,086
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	17,303	(69,085)	(40,789)	2,204	5,229	61,045	16,790
Change of assumptions	-	113,990	-	-	-	8,066	-
Benefit payments, including refunds of employee contributions	(51,997)	(74,652)	(65,847)	(37,765)	(170,014)	(54,453)	(73,599)
Net Change in Total Pension Liability	307,017	370,300	347,897	458,369	397,076	631,954	612,527
Total Pension Liability - Beginning	2,045,628	2,352,645	2,722,945	3,070,842	3,529,211	3,926,287	4,558,241
Total Pension Liability - Ending (a)	\$ 2,352,645	\$ 2,722,945	\$ 3,070,842	\$ 3,529,211	\$ 3,926,287	\$ 4,558,241	\$ 5,170,768
Plan Fiduciary Net Position							
Contributions - employer	\$ 79,745	\$ 99,341	\$ 111,099	\$ 137,684	\$ 155,852	\$ 165,378	\$ 178,445
Contributions - employee	124,602	138,232	149,459	157,654	180,524	191,190	199,764
Net investment income	113,434	3,317	163,080	383,900	(102,093)	536,858	327,294
Benefit payments, including refunds of employee contributions	(51,997)	(74,652)	(65,847)	(37,765)	(170,014)	(54,453)	(73,599)
Administrative expense	(1,184)	(2,020)	(1,840)	(1,987)	(1,972)	(3,030)	(2,114)
Other	(97)	(99)	(99)	(100)	(103)	(90)	(83)
Net Change in Plan Fiduciary Net Position	\$ 264,503	\$ 164,119	\$ 355,852	\$ 639,386	\$ 62,194	\$ 835,853	\$ 629,707
Plan Fiduciary Net Position - Beginning	1,982,529	2,247,032	2,411,151	2,767,003	3,406,389	3,468,583	4,304,436
Plan Fiduciary Net Position - Ending (b)	\$ 2,247,032	\$ 2,411,151	\$ 2,767,003	\$ 3,406,389	\$ 3,468,583	\$ 4,304,436	\$ 4,934,143
Net Pension Liability - Ending (a) - (b)	\$ 105,613	\$ 311,794	\$ 303,839	\$ 122,822	\$ 457,704	\$ 253,805	\$ 236,625
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.51%	88.51%	90.11%	96.52%	88.34%	94.43%	95.42%
Covered Employee Payroll	\$ 2,076,696	\$ 2,303,873	\$ 2,490,988	\$ 2,627,574	\$ 3,008,729	\$ 3,186,493	\$ 3,329,396
Net Pension Liability as a Percentage of Covered Payroll	5.09%	13.53%	12.20%	4.67%	15.21%	7.97%	7.11%

Schedule of Contributions
Last 10 Years (will ultimately be displayed)

	2014	2015	2016	2017	2018	2019	2020
Actuarially Determined Contribution	\$ 79,745	\$ 99,341	\$ 111,099	137,684	155,852	165,378	178,445
Contributions in relation to the actuarially determined contribution	79,745	99,341	111,099	137,684	155,852	165,378	178,445
Contribution deficiency (excess)	-	-	-	-	-	-	-
Covered employee payroll	2,076,696	2,303,873	2,490,988	2,627,574	3,008,729	3,186,493	3,329,396
Contributions as a percentage of covered employee payroll	3.84%	4.31%	4.46%	5.24%	5.18%	5.19%	5.36%

Notes to Schedule of Contributions

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smooth market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.5% to 10.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018
Mortality	Post-retirement: 2019 Municipal Reirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes

There were no benefit changes during the year.

CITY OF ALVARADO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SEPTEMBER 30, 2021

Texas Municipal Retirement System

Schedule of Change's in the City's Total OPEB Liability and Related Ratios
Last 10 Years (will ultimately be displayed)

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 5,518	\$ 7,221	\$ 7,010	\$ 9,988
Interest Cost (on total OPEB liability)	2,253	2,480	2,803	2,827
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	-	(2,167)	(3,497)	1,084
Change of assumptions	6,971	(6,480)	19,771	19,244
Benefit payments, including refunds of employee contributions	(263)	(301)	(319)	(333)
Net Change in Total OPEB Liability	14,479	753	25,768	32,810
Total Pension Liability - Beginning	56,986	71,465	72,218	97,986
Total Pension Liability - Ending (a)	\$ 71,465	\$ 72,218	\$ 97,986	\$ 130,796
 Covered Employee Payroll	 \$ 2,627,574	 \$ 3,008,729	 \$ 3,186,493	 \$ 3,329,396
Total OPEB Liability as a Percentage of Covered Payroll	2.72%	2.40%	3.08%	3.93%

Note: The information in this schedule has been determined as of the date (December 31) of the City's total OPEB liability and is intended to show information for 10 years. However, until a full ten-year trend is compiled in accordance with the provision of GASB 75, only periods for which such information is available are presented.

CITY OF ALVARADO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SEPTEMBER 30, 2021

Texas Municipal Retirement System

Schedule of Contributions - OPEB
Last 10 Years (will ultimately be displayed)

	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 3,941	\$ 4,588	\$ 4,642	4,034
Contributions in relation to the actuarially determined contribution	3,941	4,588	4,642	4,034
Contribution deficiency (excess)	-	-	-	-
Covered employee payroll	2,627,574	3,008,729	3,186,493	3,329,396
Contributions as a percentage of covered employee payroll	0.15%	0.15%	0.15%	0.12%

Notes to Schedule of Contributions

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Inflation	2.5%
Salary Increases	3.5% to 10.50% including inflation
Discount Rate	2.00%*
Retirees' Share of Benefit-Related Costs:	\$0
Administrative Expenses:	All administrative expenses are paid through the Pension Trust and account for under reporting requirements under GASB Statement No. 68
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on fully generational basis with scale UMP.
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 4% minimum mortality rate will be applied to reflect the impairment for younger members who became disabled for males and females, respectively. The rates are projected on a fully generational basis with scale UMP to account for future mortality improvements subject to the floor.

Other Information:

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

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 30, 2020

Note: The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

See accompanying notes and independent auditor's report

CITY OF ALVARADO, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2021

NOTE A – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

The City Council adopts an annual budget prepared in accordance with GAAP. The City Manager may transfer part or all of any unencumbered appropriation balance among programs within a specific fund; however, any revisions that alter the total expenditures of the fund must be approved by the City Council. The City, for management purposes, adopts budgets for all funds. Legal budgets are also adopted for all funds and the legal level of control is the fund level.

Capital Projects are funded through the issuance of general obligation debt authorized for a specific purpose.

All unused appropriations, except appropriations for capital expenditures, lapse at the close of the fiscal year to the extent they have not been expended or encumbered. An appropriation for capital expenditures shall continue in force until the purpose for which it was made has been accomplished or abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation. No supplemental budgetary appropriations occurred in the debt service funds or in the general fund. The revised budgets are used for budget versus actual comparisons. Revenues in the general fund were more than budget by \$1,709,484 and expenditures were less than budget by \$213,237.

2. Reconciliation of Budgetary Information to GAAP Information

Because the City budgets debt expenditures in the Debt Service Fund they are not included in the general fund budget versus actual schedule. Such debt service payments amounted to \$1,117,549.

The City generally budgets capital outlays in the department with which they are associated, whereas for actual financial statement purposes they are all grouped on a separate line. Amounts budgeted for the general fund amounted to \$0. The total actual capital outlays for the year in the general fund amounted to \$662,057.

COMBINING SCHEDULES

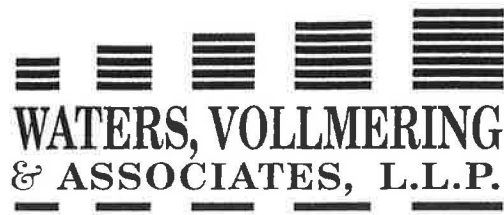
CITY OF ALVARADO, TEXAS
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUND
September 30, 2021

	Royalty Fund	Special Project Fund	Street Maintenance Fund	Court Revenue Fund	Hotel Occupancy Tax Fund	Prairielands Detention	Roadway Service Impact Area 1	Roadway Service Impact Area 2	Other Governmental Funds
ASSETS									
Equity in pooled cash and cash equivalents	\$ 280,417	\$ -	\$ 115,893	\$ 58,228	159,782	\$ -	\$ -	\$ -	\$ 614,320
Investments	261,889	-	-	-	488,714	-	-	-	750,603
Receivables, net									-
Accounts	32,724	-	-	-	-	47,251	-	-	79,975
Property taxes	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	65,566	-	22,621	-	-	-	88,187
Fines receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Restricted									-
Cash	-	-	-	-	-	701,326	548,286	25,874	1,275,486
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-
Investments	-	557,326	-	167,753	-	-	-	-	725,079
Total assets	<u>\$ 575,030</u>	<u>\$ 557,326</u>	<u>\$ 181,459</u>	<u>\$ 225,981</u>	<u>\$ 671,117</u>	<u>\$ 748,577</u>	<u>\$ 548,286</u>	<u>\$ 25,874</u>	<u>\$ 3,533,650</u>
LIABILITIES									
Accounts payable	-	\$ -	-	55	-	-	7,907	-	\$ 7,958
Accrued liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	55	-	-	7,907	-	7,958
DEFERRED INFLOWS OF RESOURCES									
Deferred inflows of property tax revenue	-	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	55	-	-	7,907	-	7,958
FUND BALANCES									
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	181,459	225,926	671,117	748,577	-	-	1,827,079
Capital improvement	-	557,326	-	-	-	-	540,379	25,874	1,123,579
Committed	303,581	-	-	-	-	-	-	-	303,581
Assigned	382,894	-	-	-	-	-	-	-	382,894
Unassigned	(111,445)	-	-	-	-	-	-	-	(111,441)
Total fund balances	<u>575,030</u>	<u>557,326</u>	<u>181,459</u>	<u>225,926</u>	<u>671,117</u>	<u>748,577</u>	<u>540,379</u>	<u>25,874</u>	<u>3,525,692</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 575,030</u>	<u>\$ 557,326</u>	<u>\$ 181,459</u>	<u>\$ 225,981</u>	<u>\$ 671,117</u>	<u>\$ 748,577</u>	<u>\$ 548,286</u>	<u>\$ 25,874</u>	<u>\$ 3,533,650</u>

CITY OF ALVARADO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
OTHER GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2021

	Royalty Fund	Special Projects Fund	Street Maintenance Fund	Court Revenue Fund	Hotel Occupancy Tax Fund	Prairielands Detention	Roadway Service Impact Area 1	Roadway Service Impact Area 2	Other Governmental Funds
REVENUE:									
General property taxes, interest and penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	181,459	-	-	-	-	-	181,459
Hotel tax	-	-	-	-	266,156	-	-	-	266,156
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Franchise tax	-	-	-	-	-	-	-	-	-
Mixed beverage tax	-	-	-	-	-	-	-	-	-
Rental fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	127,323	-	-	127,323
Licenses, fees and permits	-	-	-	46,444	-	-	-	-	46,444
Interest	214	276	-	85	243	9	63	5	895
Proceeds from disposition of property	-	-	-	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-	-	-	-
Water/Sewer administrative fee	-	-	-	-	-	-	-	-	-
Oil and gas royalties	158,397	-	-	-	-	-	-	-	158,397
Impact Fees	-	-	-	-	-	-	495,801	4,698	500,499
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	158,611	276	181,459	46,529	266,399	127,332	495,864	4,703	1,281,173
EXPENDITURES:									
Current operating									
General government	48,343	-	-	-	-	-	-	-	48,343
Public safety	-	-	-	20,325	-	-	-	-	20,325
Community development	-	-	-	-	-	-	57,103	-	57,103
Public works	-	-	-	-	-	-	-	-	-
Cultural and recreational	-	-	-	-	-	-	-	-	-
Social and welfare	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	46,663	-	-	-	46,663
Capital Outlay	250,471	-	-	-	-	-	-	-	250,471
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Paying agent	-	-	-	-	-	-	-	-	-
Total Expenditures	298,814	-	-	20,325	46,663	-	57,103	-	422,905
Excess (Deficiency) of Revenues Over (Under) Expenditures	(140,203)	276	181,459	26,204	219,736	127,332	438,761	4,703	858,268
OTHER FINANCING SOURCES:									
Transfers in	-	-	-	-	-	450,000	-	-	450,000
Transfers out	-	-	-	(10,000)	-	-	-	-	(10,000)
NET CHANGE IN FUND BALANCES	(140,203)	276	181,459	16,204	219,736	577,332	438,761	4,703	1,298,268
FUND BALANCE - October 1, 2020	715,233	557,050	-	209,722	451,381	171,245	101,618	21,171	2,227,424
FUND BALANCE - September 30, 2021	\$ 575,030	\$ 557,326	\$ 181,459	\$ 225,926	\$ 671,117	\$ 748,577	\$ 540,379	\$ 25,874	\$ 3,525,692

SUPPLEMENTAL REPORT



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

To the Honorable Mayor, and City Council
City of Alvarado, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Alvarado, Texas as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Alvarado, Texas' basic financial statements and have issued our report thereon dated January 23, 2023.

Internal Control over Financial Reporting

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

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

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

Water/Sewer Inventory Control

A good system of internal control provides for a city policy on internal controls of inventory. The inventory should include requirements of regular physical counts and adjustments for the actual inventory counted. When inventory is determined to be scrap it should be clearly marked or taken offsite to be discarded. Currently, the City does an inventory count once a year at the end of the year. During the test counting it was discovered that several inventory assets that were identified as scrap but not set up apart from the other inventory assets.

By adopting a new inventory policy that requires more frequent inventory counts, the City's internal controls over financial reporting will improve and reduce the possibility of the inventory being misstated and a large adjustment being required at the end of the year. We recommend that management review the current policy for inventory and prepare a new policy that includes regular inventory accounts, and separating inventory that is determined to be scrap or obsolete so it can be destroyed.

Certified Public Accountants

Bank Reconciliations

A good system of internal control provides for a timely and accurate bank reconciliation be prepared for each bank or investment account in the trial balance at the end of each month. The City's finance department has one employee who is responsible for not only the daily financial activities, but also is responsible for preparing the monthly bank reconciliations. Preparing bank reconciliations should include making any necessary journal entries to the trial balance so that the ending balance is complete and accurate. Monthly bank reconciliations are not being prepared in a timely manner and are typically 6 months to a year behind in preparation.

By adopting more timely bank reconciliations, the City's internal control over their cash and investment accounts will improve and assist in reducing the possibilities of not detecting and preventing fraud or irregularities in a timely manner. We recommend that management review the current process for preparing monthly bank reconciliations and prepare a more defined process that includes a due date of when bank reconciliations should be completed.

Closing Procedures

A good system of internal control provides for a timely and accurate closing of financial statements during for interim and year-end periods. The City's finance department has only one employee who is responsible for not only the daily financial activities, but also to perform the closing procedures. Closings should include reconciling all large asset and liability accounts as well as recording fixed assets and long-term debt transactions that occur during the period. These transactions are currently not being recorded in a timely manner.

By adopting closing procedures, the City's internal controls over financial reporting will improve and reduce the possibility of irregularities not being prevented or detected in a timely manner. We recommend that management review the current process for closing the financial statements and prepare a set of formal closing procedures that includes fixed assets and debt transactions incurred during the period.

Lack of Segregation of Duties

A good system of internal control provides for a proper segregation of the accounting functions. The City has a small number of people in their offices performing a variety of duties, so of which may be incompatible. The City does not have the proper segregation of duties over cash receipts and disbursements, accounts receivable, accounts payable, and manual journal entries. Proper segregation is not always possible in a small organization, but limited segregation to the extent possible can and should be implemented to reduce risk of errors or fraud. Also, separating these duties will improve internal controls over cash and other assets and reduce the possibility of irregularities. We recommend that management review the current assignment of accounting functions. Isolate any incompatible accounting functions that are the responsibility of one employee and reassign the responsibilities for these duties, if practical, or create a supervisory review of these functions. Where possible, duties should be segregated to reduce the risk or errors or fraud.

Compliance and Other Matters

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

City of Alvarado, TX's Response to Findings

City of Alvarado, TX's response to the findings identified in our audit are included below. City of Alvarado, TX's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion.

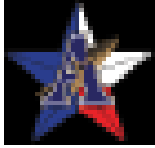
The city has engaged the use of a third party to assist with some of the more complex accounting issues including reconciliations, monthly closings and other more technical accounting matters that may arise during the year. The outside third party will help mitigate the lack of separation of duties as well as being able to provide more timely monthly closing specifically addressing the findings in this letter. Additionally, the City has hired an Chief Financial Officer to assist in the day to day operations of the City.

Purpose of this Report

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



Waters, Vollmering & Associates, LLP
Mansfield, Texas
January 23, 2023



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Chief Teddy May and Chief John Rodgers

AGENDA ITEM:

Presentation of Life-Saving and Civic Achievement Awards

BACKGROUND AND FINDINGS:

Lifesaving Award: Archie Gerbine, Tom Gross

On Sunday November 27, 2022 at approximately 23:24 hours, Sgt. Gross #155 responded to a structure fire call for service at 102 FM 3136. Dispatch said an Off-duty Burleson PD Officer (Officer Elliott #2984) was on scene. While enroute, Officer Limon advised that the suspect who set the fire was inside and refusing to exit the burning building.

Upon arrival, heavy black smoke could be seen coming out the front doorway as well as flames coming out the building. Sgt. Gross approached the front doorway to attempt to locate the suspect and heard Officer Elliott yell for someone to help him on the East side of the building. Officer Elliott was attempting to pulling back sheet metal on the building to get to the suspect trapped inside. The suspect could be heard moaning inside the structure. Sgt. Gross looked in the hole that Officer Elliott made and saw an unclothed male lying on the concrete floor. He was moaning as if he was in pain. Sgt. Gross grabbed a piece of sheet metal at the bottom of the hole and broke it free, and then kicked the sheet metal free to create a large enough hole to extricate the burning man. Sgt. Gross asked the man to come to him, but he just kept moaning in pain and lying where he was. Sgt. Gross grabbed the man's underwear that was at his ankles to pull him, but they were just coming off and not moving him. Alvarado FD Capt. Gerbine came and assisted. Capt. Gerbine grabbed one leg, and Sgt. Gross grabbed the other. Capt. Gerbine and Sgt. Gross successfully pulled the man out of the burning building to safety.

Civic Achievement: Casey Lopez

On December 12, 2022 a list of families who needed assistance during the holiday season was presented to the Alvarado Police Department. This list consisted of 6 families with 13 children in need of Christmas presents. The department had little notice and a very modest budget of \$1200.00. Several Officers agreed to shop for an assigned family with gift cards provided, but Sergeant Lopez went above and beyond with this project. She provided toys for a family with 3 children using her own money, and agreed to take on any extra children that may be added to the list at a later date. On December 16, 2022 an additional family with 4 children were added to the department list. Sergeant Lopez again rose to the occasion by personally providing presents to the additional 4 children. Furthermore, Sergeant Lopez gifted every family with gift cards to assist with food or any expenses they may have during the holiday season. She was also able to obtain

additional gifts for the children she did not buy for through the Johnson County Advocacy Center. Sergeant Lopez truly has a servant's heart and I am honored to work with her.



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Beth A Walls

Phone: 817-790-3351, Ext. 114

AGENDA ITEM

Presentation by General Code/Franklin Legal for Codification Services.

BACKGROUND & FINDINGS:

The City of Alvarado currently uses Municode to codify our ordinances. My experience with them has been concerning and I am hearing from my contacts in other cities that they are having issues and large price increases for services since Municode became a part of CivicPlus last year.

GeneralCode/Franklin Legal is an organization I am very familiar with and their services and technology are the best. Faye Moore and Kirk Franklin will be providing Council with a high level presentation of their services.

Franklin Legal Publishing offers complete ordinance codification and recodification services, including comprehensive editorial and legal reviews performed by licensed attorneys specializing in municipal law.

CODIFY:

(v) COD-IF-Y \ 'KÄ-DƏ-, FĪ, 'KŌ-\

1. to put (laws or rules) together as a code or system
2. to put (things) in an orderly form

We are committed to accuracy and responsiveness. This is obvious from the beginning stages of your codification project, all the way through the future updating process. We deliver on our promise of providing the best codification experience available, at the best price, and with an outstanding level of personal service.

FINANCIAL IMPACT:

\$11,390

MANAGEMENT REVIEW:

Paul DeBuff, City Manager



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Proposal for Codification Services

PREPARED FOR:

City of Alvarado, Texas

PREPARED BY:

FAYE MOORE

CODIFICATION ACCOUNT MANAGER

fmoore@generalcode.com

800.836.8834

DATE:

February 3, 2023

(Valid for six months)

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Executive Summary

A thorough review of your request has given us a better understanding of your unique needs and helped us determine ways that we can partner with you to make the City of Alvarado's Code a more useful and effective resource for your community. The executive summary below serves as an overview for building a collaborative codification solution that can help the City achieve its goals.

Situation Analysis

The City of Alvarado's Code was originally codified in 2008, and was last updated in 2021. However, the Code may contain inconsistencies, errors and outdated information that could potentially affect the Code's enforceability and alignment with relevant Texas statutes.

It is our understanding that the City would like a complete recodification, including a comprehensive review and update of the 2008 Code, to include all legislation of a general and permanent nature to Ordinance No. 2022-022. This process would ensure that legislation is up-to-date and is in line with Texas statutes and the current needs of your constituents, in addition to making the overall Code consistent in organization, format, style, and content.

The City would also like to provide access to the Code and make it easier for constituents and staff to find information by implementing a fully searchable online version of its Code, housed on our unparalleled eCode360 platform.

Our Solution

Our comprehensive codification solution for Alvarado includes:

- > **Converting your Code to be housed on our innovative eCode360 platform**
General Code® will convert your Code and place it on eCode360. Created for a variety of users, eCode360 makes the complete current text of your Code available online in a format that is easy for your community to use and is fully searchable.
- > **Supplement your Code**
At the start of the project, we will perform Supplement No. 9 to update the Code with legislation through Ordinance No. 2022-022.
- > **Create an Updated Code**
General Code will provide the City with an updated Code that is clear and easy for your community to access and use.
- > **An Editorial and Legal Analysis**
This process will identify conflicts, redundancies and inconsistencies in the Code and enable you to incorporate the necessary revisions to ensure that your Code is enforceable and fully complies with Texas statutes.
- > **An online Code housed on our innovative eCode360 platform**
Created for a variety of users, eCode360 makes the complete current text of your Code available online in a format that is easy for your community to use and is fully searchable.
- > **1 custom printed Code book, with an option for additional printed volumes**
We will provide you with 1 fully customized print copy of your new Code, with additional copies as requested

Solution Benefits

A comprehensive codification solution from *General Code* will:

1. Deliver a Code that is always accessible to the public and up-to-date
2. Help you keep Alvarado's Code enforceable
3. Improve transparency with constituents
4. Save Alvarado's staff time and resources by empowering constituents to find Code information independently

Who Benefits?

1. **Constituents**—Citizens will be able to find and use laws in a comprehensive, up-to-date and understandable format
2. **Staff**—All staff members will be able to gather the information they need to answer questions from both citizens and other municipal officials
3. **Planners/Developers**—Your new Code will provide a clear view of existing regulations and make it easier to determine the impact of proposed changes and amendments on development and growth initiatives
4. **Attorneys**—Legal staff can draft and amend legislation more efficiently by using *eCode360* to research similar laws that other communities have passed

Alvarado's Investment

The price of *General Code*'s recommended solution will be \$11,390.

A detailed breakdown of the investment and available options can be found in the Investment Details and Options section on page 9.

General Code, America's Next-Generation Codifier

When local governments and constituents work well together, shared ideas and diverse talents can be focused where they need to be – on the community's common interests and vision for the future. At *General Code*, we focus on simplifying the ways that local governments and their constituents find, access, and share information by innovating forward-thinking technologies and processes. By intelligently connecting vital code information in a digital environment, communities can work better together to more effectively overcome challenges and create opportunities for growth. From online municipal codes to interactive zoning maps, it is our goal to empower everyone in our client communities to rise, transform, and thrive.

We would be proud to partner with your community, too.

Our Experience

For 60 years, *General Code* has worked with more than 4,000 communities to build, maintain, and publish Codes that are clear, accessible, and easy-to-use. We have assembled a staff of highly trained project managers, editorial assistants, attorneys, legal editors, production staff, account managers, training specialists, service representatives, and software engineers that have unique expertise in codification. With backgrounds in municipal law and local government and an average of 17 years of hands-on experience working with municipalities, every segment of our team is uniquely qualified to partner with your community.

A Member of the ICC Family of Solutions

With a worldwide membership of 64,000, International Code Council (ICC) is the global leader in developing model codes and standards used in the design, build, and compliance process to construct safe, sustainable, affordable, and resilient structures and communities. Most U.S. communities and many global markets choose the International Codes.

General Code's partnership with ICC strategically aligns our companies' like-minded missions, values and long-standing commitment to building strong partnerships with local governments. It also gives *General Code* even greater capacity to build on our portfolio of municipality-focused solutions by tapping into the expanded resources and global reach of ICC.

Our Technical Focus

Technology has changed your community's expectations about accessing and interacting with complex Code information. Therefore, we handle Code information differently. With *General Code*, your Code is more than just static text; using our proprietary publishing system, we store your Code as dynamic data, making it easy to update and present in multiple ways that meet your staff's and community's needs. Using the data from your Code as a basis, *General Code* provides an ever-expanding suite of seamless solutions that save time and simplify how you serve your community.

Our Process

General Code's process workflow is highly collaborative, allowing you to engage with a Code consultant at every key stage of the codification process. We guide you through each phase of the process to keep you informed and help the project stay on track. Our Code consultants are invested in working with local governments and strive to ensure that your Code improves transparency within your community while accurately reflecting your laws.

The *General Code* Recommended Solution and Process

Below is an outline of the process for completing your recodification project.

Project Launch

General Code will consult with Alvarado's designated contact person to review the project generally and to clarify any initial questions for both *General Code* and the City. To begin the project, the City and *General Code* shall confirm the source materials for the project. For more detail, see the source materials listed on page 9.

Convert your Code onto eCode360

As an initial step in the project, we will convert your Code into XML format to make your Code available on our fully searchable eCode360 platform.

eCode360 is a secure, reliable online platform created specifically to house codified laws and municipal documents. Built with a variety of user needs in mind, eCode360 will provide Alvarado's staff, citizens and businesses with unparalleled flexibility to quickly access and search your Code on a variety of desktop and mobile devices.

eCode360 Benefits:

A centralized solution—laws, regulations and related documents are integrated into a dynamic, centralized resource

Simple to use—eCode360 is easy and intuitive and offers powerful time-saving features

Always up-to-date—We will update your eCode360 site with each supplement to your Code

A trusted, “go-to” resource—Empower staff to answer questions with clarity and confidence

Always evolving—We consistently release innovative functionality based on communities' needs

eCode360 Service Level included in this Project: **Premium**

	Premium eCode360
Annual Maintenance Fee	\$1,195
New Laws	x
Easy and Flexible Searching	x
Dynamic Table of Contents	x
Email or Share Links	x
Printing	x
Bookmarking Searches	x
Archive View	x
"Sticky" Table Headers	x
Administrative Tools	x
Translate	x
eCode360 Search App	x
Linked New Laws	x
Public and Private Notes	x
Sample Legislation (Multicode Search)	x
Download to Word	x

Download to PDF	x
New Laws Indicator	x
Advanced Search	x
Customizable Titles	x
eAlert	x
Public Documents Module	x

For more information about eCode360, see page 16.

Supplement No. 9 to the 2008 Code

General Code will supplement your current Code with uncodified legislation through Ordinance No. 2022-022, to provide ready access to the most up-to-date version of the existing Code until such time as publication of your new Code is completed.

Editorial and Legal Analysis with Manuscript

The City's existing Code will be used as the Manuscript for the project. The Code will be supplemented just prior to preparation of the Editorial and Legal Analysis in order to optimize the City's review of the Code, and also so that *General Code* is reviewing the most up-to-date material.

To accompany your updated Code, we will prepare an Editorial and Legal Analysis for your review. Your project team will do a thorough review and analysis of your legislation and provide specific recommendations and input for improvement. The Analysis will be presented in a progressive format with option sets to guide the user in the decision-making process. City officials, including the City Attorney, will have the final decision-making authority for the resolution of any and all issues. As part of this Analysis, a proposed reorganization of the Code may be provided for review and approval by the City if deemed appropriate. (Please note that if reorganization and renumbering is authorized by the City, this work shall occur at the Draft stage of the project.)

The Editorial and Legal Analysis will include the following:

- > Identification of duplications, conflicts and inconsistencies between or within various sections of the Code
- > Identification of duplications, conflicts and inconsistencies with Texas statutes
- > Any practical recommendations to make your legislation more enforceable
- > Suggestions regarding fines, fees and penalties
- > Suggestions on ways to modernize your legislation

Your Responsibilities

The City will review the Editorial and Legal Analysis and make the final decisions on any changes that are deemed necessary. All final decisions regarding the sufficiency of the legislation which is to be codified, and any changes to be made to said legislation, shall be the province of the City officials and the City Attorney.

A review period is set by the performance schedule. We stress the importance of staying within the allotted time period to avoid disruptions in the production process and delays in the delivery of the Code.

Code Supplement

In order to minimize the timeframe during which the City's Code is out-of-date prior to publication, the Code will be supplemented just prior to preparation of the Draft. Once the Draft is prepared, supplementation of the prior Code shall be discontinued until Code publication is complete.

Final Editing of the Manuscript and Submission of the Draft

Once the Editorial and Legal Analysis is returned, an editor will begin the final editing process. During this time, we will:

- > Edit the text to incorporate any revisions and additions previously approved in the Editorial and Legal Analysis phase
- > Update the Table of Contents listing all chapters and articles included in the Code, as applicable
- > Include cross-references and Editor's Notes, as required, and add historical notations indicating the source and date of adoption of each enactment
- > Proofread all copy to correct typographical and spelling errors

General Code will submit a Draft of the Code for final review by the City. With the submission of the Draft, the editorial work on your project will be completed; therefore, if the City requires any additional changes, further charges will apply.

Prepare Final Deliverables

Upon approval to proceed with the publication of your Code, we will prepare the following final deliverables:

- > **A Comprehensive Index**
We will provide you with an index that is designed to let you quickly and easily locate information in the Code
- > **A Disposition List**
Your Code will include a Disposition List that sets forth—in chronological order—the subject matter, date of adoption and disposition of each item of new legislation reviewed with the project. It will also indicate whether those items are included in or omitted from the Code.
- > **Code Adoption Legislation**
We will prepare adoption legislation for the proposed Code and give it to the City Attorney for review and enactment by the governing body. The Code should be adopted as soon as possible to formally enact the many revisions authorized by the City and establish the Code as the permanent enforceable system of law in the City. If the Code adoption legislation is enacted and returned to us within 90 days of submission, we will include this material in the Code free of charge. Once the Code is adopted, it can be amended directly to change, add or delete material.

Update your online Code housed on eCode360

Once the project has been completed, we will update the City's eCode360 with the new version of the City's Code.

Publish a Custom Printed Code

General Code will publish 1 printed copy of your Code in high-quality, custom-imprinted post binder. The Code pages will be designed in an 8 ½-by-11-inch page size, using 11-point Times New Roman font in a single-column format on 100% recycled paper.

General Code lets you customize the look of your final printed Code binder, including the color of your binder (blue, dark red, green, brown, black or gray) and the color of the silk-screen lettering on the binder cover (white, silver or gold). We can also include the City's Seal on the front and spine for added impact at no additional charge. Each copy of the Code will include a set of 15 tab dividers for individual customization and will also be serial-numbered for easy identification.

Provide Ongoing Code Maintenance

The codification process is not truly over when your new Code is delivered. Your community will change and grow, and ultimately, your Code will evolve with it. In order to maintain your Code as an accurate and reliable resource, it is important that the City keeps the Code up-to-date after initial publication. *General Code's* supplementation services are designed to make the process easy, fast and accurate.

Project Materials

Source Materials

General Code will use the following source materials for the codification project:

- > A copy of the City's 2008 Code, as updated to Ordinance No. 2021-003
- > Uncodified legislation adopted from Ordinance No. 2021-005 to Ordinance No. 2022-022

Project Scope

This proposal and the scope of this project consider only the legislation submitted for review as listed above. The processing, review, and inclusion of any materials not submitted are outside the project scope as proposed and therefore may be subject to additional charges. We request that Alvarado set up a process to routinely send any new legislation upon adoption. This additional legislation will be included in the Code up to the point where the editorial work has been completed and will be subject to an additional charge at the end of the project.

Investment Details and Options

Codification Conversion Process

\$1,395

- > Conversion of the Code into an XML Document (Electronic Output Only)
- > Premium eCode360 (First Year)
- > Supplement to Update the 2008 Code from Ordinance No. 2021-005 to Ordinance No. 2022-022 (Electronic Output Only)

Codification Project Price

\$9,995

Services included with the codification project:

- > Creation of a New Code, with Project Scope Including Legislation to Ordinance No. 2022-022
- > Editorial Work
- > Proofreading
- > Shipping

Initial deliverables included with the codification project:

- > Editorial and Legal Analysis
- > Manuscript
- > Draft

Final deliverables included with the codification project:

- > Updated eCode360
- > eCode360 Search App
- > Publication of 1 Code Volumes in Standard Imprinted Post Binders
- > Comprehensive Index
- > Disposition List
- > Customizable Tabs
- > Code Adoption Legislation

Administrative Fees

\$0

General Code does not charge administrative fees; you will only pay for products and services you actually use

Please note: Code books in addition to the 1 Code books included in the Codification Project Price may be ordered through the publication date of your Code. Pricing is available upon request.

Ongoing Services

Premium eCode360 Annual Maintenance

\$1,195

The maintenance fee is an annual recurring flat fee that begins one year from the initial posting of eCode360. Therefore, we recommend that the City budget for this service each year. The fee covers annual licensing, web hosting, posting of new legislation between regular Code

supplements and the PubDocs Module. Please note that this does not include the cost for codifying new legislation.

Future Supplementation Services

General Code will provide supplementation services at a rate of \$20.00 per page for a period of three years from date of publication. Tables Graphics and Charts will be billed at \$10.00 per change.

Thereafter, fees may be increased annually consistent with the Producer Price Index for Publishing Industries, published by the U.S. Dept. of Labor.

Performance and Payment Schedule

Codification Conversion Performance and Payment Schedule

Deliverables	Delivery Date	Payment Milestone
Premium eCode360 and Code Volumes	Within 10 to 12 weeks of contract signing and receipt of materials	100% of total conversion price due upon posting of eCode360

Codification Performance and Payment Schedule

Deliverable	Delivery Date	Payment Milestone
Contract Signing	Within 30 days of contract signing	20% of total codification project price due
*Submission of the Editorial and Legal Analysis	Within 180 days of completion of the Code Conversion and posting of eCode360; the City has 100 days for review	40% of total project price due
Submission of Draft	Within 145 days of receipt of responses to the Editorial and Legal Analysis; the City has 45 days to review	30% of total project price due
Delivery of the Code	Within 40 days of approval to proceed with the publication of the Code	Balance of total project price due

**Code supplements shall be prepared prior to this stage to ensure that the Code remains up-to-date throughout the project.*

Code supplements shall be invoiced separately and are outside the scope of the project pricing. Estimates are available upon request.

Authorization and Agreement

The City of Alvarado, Type 1S - Recodification, February 3, 2023

Project Price

\$11,390

The City of Alvarado, Texas, hereby agrees to the procedures outlined above, and to *General Code's* Codification Terms and Conditions, which are available at <http://www.generalcode.com/terms-and-conditions-documents/>.

City of Alvarado, Johnson County, Texas

By: _____ Witnessed by: _____

Title: _____ Title: _____

Date: _____ Date: _____

GENERAL CODE, LLC

By: _____ Witnessed by: _____

Title: _____ Title: _____

Date: _____ Date: _____

This document serves both as a proposal and as an agreement. To accept this proposal and delegate authority to *General Code* to administer the codification project, complete the form above, including authorized signatures. A signed copy of this agreement will be mailed back to Alvarado for its records.

Scan and email the completed form to contracts@generalcode.com. You may also fax the completed form to *General Code* at (585) 328-8189 or return it by mail to *General Code*, 781 Elmgrove Road, Rochester, NY 14624.

Appendix

Texas Communities We Serve

For more than a half century, we have had the pleasure of forming long-term, collaborative working relationships with municipalities of all types and sizes across the country. Below are some of the municipalities in Texas that have trusted *General Code* to codify their laws:

City of Abernathy	City of Cameron	City of Garland
City of Abilene	City of Canadian	City of Giddings
City of Alba	City of Canyon	City of Glenn Heights
City of Alma	City of Cedar Park	City of Goliad
City of Andrews	City of Celina	City of Gonzales
City of Anna	City of Chandler	City of Granbury
City of Anson	City of Channing	City of Grand Saline
City of Archer City	City of Clarksville City	City of Granger
City of Atlanta	City of Clyde	City of Granite Shoals
City of Aubrey	City of Coleman	City of Greenville
City of Aurora	City of Colorado City	City of Grey Forest
City of Azle	City of Columbus	City of Groesbeck
City of Balcones Heights	City of Combine	City of Groom
City of Ballinger	Town of Copper Canyon	Guadalupe County Local Fire Code
City of Bandera	City of Cottonwood Shores	City of Gunter
City of Bangs	City of Crandall	City of Hale Center
Town of Bartonville	City of Crosbyton	City of Hallettsville
City of Beaumont	Town of Cross Roads	City of Hamlin
City of Bee Cave	City of Cuero	City of Haslet
City of Bells	City of Dalworthington Gardens	City of Hearne
City of Bellville	City of Denver City	City of Hereford
City of Bertram	City of Desoto	Town of Highland Park
City of Beverly Hills	City of Dilley	City of Highland Village
City of Big Lake	Town of Double Oak	City of Hillsboro
City of Blanco	City of Dumas	City of Hondo
City of Blooming Grove	City of Eagle Lake	Town of Horizon City
City of Blue Mound	City of Earth	City of Horseshoe Bay
City of Blue Ridge	City of Eastland	City of Hubbard
City of Bonham	City of Edgecliff Village	City of Hudson Oaks
City of Borger	City of Edna	City of Humble
City of Bovina	City of El Campo	City of Huntington
City of Brady	City of El Lago	City of Hurst
City of Brazoria	City of Emory	City of Hutchins
City of Brenham	City of Euless	City of Hutto
Village of Briarcliff	City of Fair Oaks Ranch	City of Idalou
City of Bridgeport	City of Fairfield	City of Ingram
City of Brownfield	Town of Fairview	City of Iowa Park
City of Brownsboro	City of Flatonia	City of Italy
City of Bruceville Eddy	City of Florence	City of Ivanhoe
City of Buda	City of Forest Hill	City of Jacksboro
City of Buda Unified Development Code	City of Forney	City of Jarrell
City of Bulverde	City of Friona	City of Johnson City
City of Caddo Mills	City of Frisco	City of Jonestown
City of Caldwell	City of Fritch	City of Josephine
City of Calvert	City of Frost	City of Joshua

City of Jourdanton
City of Junction
City of Justin
City of Katy
City of Kaufman
City of Kermit
City of Kilgore
City of Krugerville
City of Krum
City of La Feria
City of La Grange
Village of Lake Tanglewood
City of Lake Worth
City of Lakeside City
City of Lakeway
City of Lamesa
City of Lancaster
City of Lavon
City of Leander
City of Lefors
City of Leon Valley
City of Leonard
City of Levelland
City of Liberty
City of Liberty Hill
City of Littlefield
City of Llano
City of Lockney
City of Lorenzo
City of Lowry Crossing
City of Lubbock
City of Lucas
City of Lufkin
City of Magnolia
City of Mccamey
City of Mclendon-Chisholm
City of Mercedes
City of Mexia
City of Midlothian
City of Monahans
City of Moody
City of Morgans Point Resort
City of Morton
City of Moulton
City of Mount Enterprise
City of Muenster
City of Muleshoe
City of Murphy
City of Navasota
City of New Deal
City of New Home
City of New Summerfield
City of Newark
City of Nixon

City of Nocona
City of Nolanville
Town of Northlake
City of Oak Leaf
City of Oak Point
City of Oak Ridge
City of Odessa
City of Olton
City of Onalaska
City of Overton
City of Ovilla
City of Palacios
City of Pampa
City of Panhandle
Town of Pantego
City of Paris
City of Pecan Hill
Town of Pelican Bay
City of Petersburg
City of Pflugerville
City of Pilot Point
City of Pineland
City of Pittsburg
City of Plains
City of Plainview
Village of Point Venture
City of Post
City of Pottsboro
City of Prairie View
Town of Providence Village
City of Quinlan
City of Ralls
Town of Ransom Canyon
City of Red Oak
City of Reno
City of Reno
City of Rhome
City of Rice
City of River Oaks
City of Robstown
City of Rockdale
City of Rockport
City of Rosebud
City of Royse City
City of Runaway Bay
City of Sachse
City of Saint Jo
Town of Saint Paul
City of San Augustine
City of San Benito
City of San Juan
City of San Saba
City of Sanger
City of Sansom Park

City of Schulenburg
City of Seagoville
City of Seagraves
City of Seymour
Town of Shady Shores
City of Shallowater
City of Sherman
City of Shiner
City of Slaton
City of Smithville
City of Snyder
City of Spearman
City of Springtown
Town of St Paul
City of Stinnett
City of Stratford
City of Sundown
Town of Sunnyvale
City of Sunray
City of Tahoka
City of Teague
Village of The Hills
Town of Trophy Club
City of Troup
City of Troy
City of Tulia
City of Tye
City of University Park
City of Valley View
City of Vega
City of Vernon
Village of Volente
City of Weimar
City of West
City of West Lake Hills
Town of Westover Hills
City of Westworth Village
City of Whitehouse
City of Whitney
City of Wichita Falls
City of Willow Park
City of Wilmer
City of Wilson
City of Wimberley
City of Winnsboro
City of Winters
City of Wolfforth
City of Wortham
City of Yorktown

eCode360 Platform

Our eCode360 platform is designed specifically to house codified laws and municipal information. eCode360's intuitive design, responsive navigation, and robust search functionality drive performance and user satisfaction.

Simple for Everyone

eCode360 offers a user experience that's simple and intuitive. Our easy-to-use, uncluttered interface allows users to access, search and share Code sections with incredible speed and precision on desktop and mobile devices. It provides the power to communicate information to everyone in your municipality like never before.

24/7/365 Access and Security

General Code supports your community through technologies that transform your users' experience and empower your community to access, navigate and share your Code in exciting new ways. Our eCode360 platform was designed by our own in-house team of software engineers, experts who understand the importance and value of simplifying how you access and use your Code, generating an impressive 71,000 users a day while boasting an incredible uptime average of 99.9%. eCode360 is available 24/7, 365 days a year.

eCode360 is hosted on Amazon Web Services (AWS)'s EC2, which has an uptime guarantee of 99.99%. Our servers are backed up using IT industry best practices, taking advantage of multiple redundancies and regions within AWS. In addition to a robust disaster recovery plan, we have taken steps to avoid disaster by building eCode360 from the ground up to be secure and scalable. The system is designed and engineered to minimize the possibility of intrusion and uses multiple leading-edge technologies to harden and secure the service.

eCode360 is our proprietary platform, and does not require any Folio installation or licenses.

Maintenance and Updates

eCode360 is maintenance-free for our users. General Code employs a team of software developers, web application developers and system administrators who maintain and update the platform to give you an intuitive and seamless experience with your Code. Our most recent enhancements can be found at <https://www.generalcode.com/happycode/>.

Free Introductory eCode Webinar for Municipal Staff

Our introductory eCode webinar lets you work online with an experienced Training Specialist who can demonstrate eCode360's powerful tools and offer step-by-step guidance to help you use the Code. A great resource for municipal employees who want to help their constituents!

“Multi-purpose” your Code Content—and better serve your community.

Give departments and individuals within your municipality the ability to view and use the specific Code information they need—when they need it. With eCode360 Content Export, we export your Code's content to an Excel or CSV file. From there, the file can be imported into systems other departments are already using where information from your Code can be quickly viewed and used. This saves others—especially staff who serve the public in the field—the time and effort of searching the entire Code manually to find the particular section they need. For more information about our Content Export services, please contact us at sales@generalcode.com.

Premium eCode360 Features

New Laws	Between regular Code supplements, <i>General Code</i> will temporarily post PDF copies of new legislation to your online Code
Custom Settings for Admin Users	Control the look of your eCode360 by selecting custom colors and accents, and uploading a custom banner or photo
Easy and Flexible Searching	Search by key words, phrases, section numbers and more
Electronic Index	A comprehensive list of key words and phrases to speed searching
Dynamic Table of Contents	Users can find the information they need and see their current location with a table of contents that moves as users browse
Email or Share Links	Email a link to a specific Code section or share via social media
Printing	Print with user-friendly functionality and a variety of user options
Bookmarking Searches	Save “favorites” to quickly return to sections of the Code
Archive View	View a permanent archive of your Code, updated with each supplement
“Sticky” Table Headers	Table headers remain stationary as you scroll
Translate	Users can view your Code in more than 100 additional languages
eCode360 Search App	Use your mobile device to search your Code
Linked New Laws	As new legislation is posted, we will add links from the New Laws section of eCode360 to the affected Code chapters or articles
Public and Private Notes	Create personalized links and annotations within the Code
Multicode Search	Search across multiple Codes by municipality, geographic region, government type or population to find sample legislation or other Code content for zoning use, legal cases or historical research
Download to Word	Administrative users can download Code text to a Microsoft Word document to edit and track changes when drafting new legislation
Download to PDF	Public users can directly download Code text to a PDF document
New Laws Indicator	Code Change Indicators help users identify sections of your Code that have been changed and provide links to the new legislation
Advanced Search	Search across the Code, Public Documents, New Laws and Notes using an intuitive query tool and filtering system to quickly pinpoint the most relevant information
Customizable Titles	Administrative users can add customized titles and comments to your legislation in New Laws
eAlert	Public users can sign up to receive notifications of changes in the Code
PubDocs Module	Post non-Code documents along with your online Code

The new version of PubDocs™ is here and ready for you to use NOW!

Put more power behind your public documents: With a new look, features and functionality, our newest version of *PubDocs* elevates access, control, and transparency to new levels, so you can do more with your public documents than ever before.

More of what you asked for, for more control of your documents: Our latest *PubDocs* enhancements are the direct result of comments and suggestions from valued customers like you. We think you will like what you see!

- **Add or change the name of document types** – For example, you can change “minutes” to “meeting packets” – whatever titles work best for you. Or add new document categories, such as “Fee Schedule.”
- **Move or delete multiple documents quickly and efficiently** – There’s no need to work with one document at a time.
- **Post an expanded variety of file formats and documents** – Now including audio files, audio and video links, and PowerPoint files.
- **Sort search results more efficiently** – Arrange results by ascending or descending dates.
- **Unlimited document uploads** – Now without file size limits

Our new *PubDocs* enhancements are available for you, the *eCode360* user, to use NOW!

The screenshot displays the City of Townsville PubDocs web application. The header features the City of Townsville logo and navigation links for Home, Admin, and Help. A search bar is present with a search button and links to Advanced and Multicode search. The main content area is titled "Minutes" and includes a sidebar with a list of document categories: Charter, Code, Zoning Map, Archives, New Laws (19), Index, Notes (3), Public Documents (4), Agendas (10), Budgets (4), Comprehensive Plans (7), Fee Schedule (1), Minutes (39), and Misc. Documents (8). The "Minutes" section is expanded, showing a list of documents under the "Annual Meetings" category. The list includes "Board Meeting May 21, 2012", "Board Meeting May 10, 2013", "Board Meeting May 23, 2014", "Board Meeting May 12, 2015", and "Board Meeting May 17, 2016". Each document has a checkbox and a download icon. Below the "Annual Meetings" section, there is a "City Council" section with a checkbox and a "2022-01 Meeting Recording" document. The footer contains a copyright notice and a "Select Language" dropdown menu.

Sample eCode360 Screens



CITY OF

TOWNSVILLE

[Settings](#)
[Log Out](#)

[Home](#)
[Admin](#)
[Help](#)

[Advanced](#)
[Multicode](#)

Charter

Code

Archives

New Laws (16)

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Notes

Public Documents

Agendas

Budgets

Comprehensive Plans

Legislation

Minutes

Misc. Documents

Resolutions



City of Townsville, NY / General Legislation

Chapter 295 Swimming Pools

2

Swimming Pool Application



A City Building Permit is required along with requirements in this chapter before any installation or construction of a swimming pool. [City Building Permit link.](#)

Created on 2018-10-08 by Jeanie Sanders; Last modified on 2019-02-21 by Jeanie Sanders

[HISTORY: Adopted by the Common Council of the City of Townsville as Ch. 35 of the 1975 Municipal Code. Amendments noted where applicable.]

5

Find Codes

Add Codes

Municipality Name

State

Counties

Government Type

Within of Zip Code

Population

+ Add All Codes (2264)

Add	Type	Name	County	State	Population
+	County	Adams County, WI	Adams	WI	20843
+	County	Albany County, NY	Albany	NY	297556
+	County	Allegany County, MD	Allegany	MD	72831
+	County	Allegheny County, PA	Allegheny	PA	1223411
+	City	Appleton City, MO	St. Clair	MO	1127
+	County	Appomattox County, VA	Appomattox	VA	14128
+	City	Atlantic City, NJ	Atlantic	NJ	39958
+	County	Atlantic County, NJ	Atlantic	NJ	271620

Search Codes

Enter search term...

Cancel

Search

1 Custom Banner

2 Public and Private Notes

3 View Archived Codes

4 Public Documents Portal

5 Multicode

6 New Laws

6

Title	Adopted	Subject	Affects
L.L. No. 19-2018 - Sewer Amendment <i>This goes into effect 1/1/2019.</i>	2018-08-02	Clerk Amendment; Departments and Bureaus Amendment	Ch 18A, Ch 20
L.L. No. 20-2018 <i>goes into effect 1/1/2019</i>	2018-08-23	Zoning Amendment	Ch 85
L.L. No. 21-2018	2018-08-23	Zoning Amendment	Ch 85
L.L. No. 22-2018	2018-09-13	Neighborhood Preservation Amendment	Ch 82
L.L. No. 23-2018	2018-09-13	Building Construction Administration Amendment	Ch 16
L.L. No. 24-2018	2018-09-13	Zoning Amendment	Ch 85
L.L. No. 25-2018	2018-09-13	Zoning Amendment	Ch 85

Additional Online Services

MapLink™ powered by ZoningHub™

MapLink is a *Visual Zoning* service that makes it easier for business and property owners, planners, developers, and constituents to find the information they need in your community's Zoning ordinance by presenting Zoning Code data from *eCode360* in an interactive online map. *MapLink* users can click on a map to view details about permitted uses and answer questions such as, "Where can I open my business?" and "What can I do with my property?" With just a few clicks, users interested in economic development can view dimensional requirements, allowable uses, and zoning districts, zoom to an individual parcel to examine its requirements, or search for properties based on land use. By making it easier for users to find the information they need for their development projects, they are more likely to open their businesses in the City, which can help grow your community.

MapLink uses your municipality's existing GIS map information and seamlessly presents data from *eCode360*, so your interactive map clearly and accurately displays your essential Zoning elements. When a Code supplement including a Zoning change is completed and posted to *eCode360*, your Code data is simultaneously updated in *MapLink*, ensuring that users are always working with the most accurate requirements.

eCode360® Enhanced Graphics™

eCode360 Enhanced Graphics can help drive economic development in your community by presenting an online Zoning Code that is clear, easy to understand and always up-to-date. *Enhanced Graphics* offers zoning specific features like integrated tables that allow users to view tables in context, multi-column layout options to accommodate natural image placement, searchable image captions, color coding to create easier navigation, and high-quality graphics. Every community is unique, so we also offer custom solutions tailored to suit your community's specific needs.

Custom Local Building Code

Until now, no single publication has included both ICC I-Code building regulations and local amendments in an integrated form. Our CLBC solution will create a single central repository for your adopted Building Code regulations that is intuitive, searchable, and linked to your municipal Code. This solution will eliminate the need to separately manage state adopted I-Codes and your local amendments, and make your Building Code regulations available from anywhere at any time, even if the City only has one set of printed books.

Application Programming Interface

Application Programming Interfaces (API) make it possible for your Code in *eCode360* to "talk" with additional external systems to share information. *General Code* has APIs that deliver structured Code information contained in *eCode360* to external systems, including legislation drafting, parcel management, municipal websites, enterprise content management (ECM), permitting, GIS-based interactive maps, code enforcement, law enforcement, and more.

For more information on our additional online services please contact us at
sales@generalcode.com

Formatting & Style

General Code takes pride in offering high-quality printed Code services. Our experience and attention to detail in the design and production of your Code go hand-in-hand with our approach to municipal partnerships.

Organization

The Code will be organized and divided into parts to accommodate different types of legislation. Typically Part I is made up of legislation of an administrative nature, namely, that dealing with the City's departments, officers and employees; Part II is made up of the legislation that regulates the general public. Within each part, the various pieces of legislation will be organized into chapters, which will be arranged alphabetically by subject matter. For example, all legislation pertaining to the regulation of streets and sidewalks may be found in Part II, in the chapter entitled "Streets and Sidewalks." Wherever there are two or more pieces of legislation dealing with the same subject, they will be combined into a single chapter. In such chapters, the use of article designations will preserve the identity of the individual pieces of legislation. The City will have the opportunity to review and approve the organization of the Code.

Table of Contents

The Table of Contents lists the various chapters included in the Code and can be used to help locate desired provisions. Space will be reserved for later insertion of new material in its proper alphabetical sequence. Such space is accommodated in the body of the Code by breaks in the chapter numbering and in the page-numbering sequence between chapters.

Pagination

Each chapter forms an autonomous unit in the page-numbering system. The first page number in each chapter is the number of that chapter followed by a colon and the numeral "1." For example, Chapter 6 begins on page 6:1, Chapter 53 on page 53:1, etc. If a page were to be added between pages 53:2 and 53:3, it would be numbered 53:2.1. This system makes it possible to add or to change pages in any chapter without affecting pages in other chapters and to insert new chapters without affecting the existing organization.

Scheme

The scheme is the list of section titles that appears at the beginning of each chapter and precedes the text. These titles are written so that, taken together, they may be considered as a summary of the content of the chapter. Taken separately, each describes the content of a particular section. For ease of reference, section titles are repeated as section headings in the text.

Section Numbering

In a chapter-related section-numbering system, each section of every item of legislation is assigned a number that indicates both the number of the chapter in which the legislation is located and the location of the section within that chapter. For example, the first section of Chapter 6 is § 6-1, while the fourth section of Chapter 53 is § 53-4. New sections can also be added between existing sections by using a decimal system. For example, if two sections are to be added between §§ 53-4 and 53-5, they will be numbered as §§ 53-4.1 and 53-4.2.

Legislative Histories

The legislative history for each chapter is located immediately following the scheme for that chapter. The history indicates the specific legislative source from which the chapter was derived, including the enactment number and the date of adoption. In the case of chapters containing parts or articles derived from more than one item of legislation, the source of each part or article is indicated in the text, under its title. Amendments to individual sections or subsections are indicated by boldfaced histories directly in the text.

Editor's Notes

Editor's Notes are used in the text to provide supplementary information and cross-references to related provisions in other chapters.

Printed Code Sample Page

Page heads indicate which sections appear on a particular page, making sections quick to locate.

§ 204-1

Section numbers reflect both the number of the chapter in which the legislation is included and the location of the section within that chapter. This facilitates referencing and indexing sections.

Chapter 204

INSURANCE

Every chapter is preceded by a Scheme, which lists each section by title. Taken together, the titles serve as a summary of the contents of the chapter.

ARTICLE I

Fire Damage Claims

§ 204-1. Enforcement authority.

§ 204-2. Claim payment restrictions.

§ 204-3. Payment procedure.

§ 204-4. Regulatory authority.

[HISTORY: Adopted by the Board of Commissioners of the Township of Municipality as indicated in article histories. Amendments noted where applicable.]

The History indicates the specific legislative source from which the chapter is derived.

ARTICLE I

Fire Damage Claims

[Adopted 1-16-1995 by Ord. No. 294 (Ch. 83, Art. I, of the 1982 Code)]

§ 204-1. Enforcement authority.

For precision of reference, section titles are repeated as headings in the text.

The Secretary/Administrator of the Township of Municipality, Berks County, Pennsylvania, or such official's designee is hereby appointed as the designated officer who is authorized to carry out all responsibilities and duties stated herein.

§ 204-2. Claim payment restrictions. [Amended 3-20-1995 by Ord. No. 299]

Amendments to individual sections or subsections are noted in the text at the location which most precisely pinpoints the amended material.

No insurance company, association or exchange (hereinafter the "insuring agent") doing business in the Commonwealth of Pennsylvania shall pay a claim of a named insured for fire damage to a structure located within the Township of Municipality, Berks County, Pennsylvania (hereinafter the "municipality") where the amount recoverable for the fire loss to the structure under all policies exceeds \$7,500 unless the insuring agent is furnished by the Municipal Treasurer with a municipal certificate pursuant to Section 508(b) of Act 98 of 1992 and unless there is compliance with Section 508(c) and (d) of Act 98 of 1992 and the provisions of this article.¹

§ 204-3. Payment procedure. [Amended 3-20-1995 by Ord. No. 299]

Where, pursuant to Section 508(b)(1)(i) of Act 98 of 1992,² the Municipal Treasurer issues a certificate indicating that there are no delinquent taxes, assessments, penalties or user charges against real property, the insuring agent shall pay the claim of the named insured; provided, however, that if the loss agreed upon by the named insured and the insuring agent equals or

Editor's Notes provide supplementary information for the Code user.

The page-numbering system reflects the chapter number plus the page sequence. This allows the insertion of new chapters without affecting the existing Code organization.

The dateline indicates when the page was printed.

1. Editor's Note: See 40 P.S. § 638.
2. Editor's Note: See 40 P.S. § 638.

204:1

Publication, Nov 2019

Ongoing Code Maintenance

Your Code is always evolving and is an investment you need to protect.

Because your Code will evolve and grow with your community, the codification process is not truly over when your new Code is delivered. In order to maintain your community's trust and reliance on your Code, *General Code* offers supplementation services that will help to keep your Code reliable, accurate and up-to-date. Our supplementation services are designed to make the process easy, fast and accurate. In addition, *General Code* provides a free sample legislation service to municipalities we serve as well as regular legislative alerts to inform local governments of the latest trends in legislation that may affect their communities.

Rapid Delivery

Our average turnaround time for processing routine supplementation is between 4 and 6 weeks.

Materials

After the enactment of new legislation, the City can forward a copy to us by whatever method is most convenient.

Online copies of the legislation can be sent via email to ezsupp@generalcode.com. Upon receipt, we will send you an email confirming that we have received your legislation. Should an alternative method of transmission be required for transferring large files, please contact us and we will provide the necessary information.

General Code will hold legislation pending a pre-approved schedule, or begin the job, as directed by the City. Please note that charges for supplementation services are outside of the scope of this proposal and will be billed separately. An estimate of the charges applicable to a particular supplement is available upon request.

Posting of New Laws

Between regular Code supplements, *General Code* will temporarily post PDF copies within 1 to 2 business days of receipt of new legislation to your online Code, to provide ready access to information until such time as the legislation can be codified through supplementation. If supplementation does not occur within one year of appending, *General Code* will remove the link to that new legislation.

Schedule

Code supplements will be provided on a schedule designed to meet the needs of Alvarado. Typical schedules may be quarterly, semiannual, or annual, or upon authorization by the City. Updates to the electronic version of the Code can occur on a more frequent schedule than printed supplements if the City prefers.

Editorial Work on Your Supplement

The work on your supplement specifically focuses on the new legislation being incorporated with each supplement. For each supplement we provide project management, recordkeeping, processing, professional review of new legislation, and consult throughout the project. Our goal is to make the information easily accessible without altering in any way the meaning of what was originally adopted. The work on your supplement specifically focuses on the new legislation being incorporated with each supplement. As part of our process for new legislation, we will:

- > Acknowledge receipt of all materials
- > Verify adoption of all legislation, including date of action by governing body
- > Review legislation and distinguish between Code and non-Code material
- > Update record of legislation received and its disposition (Disposition List)
- > Request any missing legislation/missing pages
- > Determine proper placement of legislation within Code
- > Impose or utilize the adopted flexible section numbering system that allows for later changes
- > Create/modify chapter, article and/or section titles
- > Add historical annotations
- > Add any necessary cross references
- > Include editorial notes to sections that require additional explanation
- > Correct any misspellings so that searchability in eCode360 is not compromised
- > Impose a distinctive style for definitions, to aid Code user in quickly finding the meaning of a particular term
- > Maintain legislative integrity by following the original tables and graphics and, where necessary, improving the presentation so that the information contained therein is easily accessible
- > Impose standard internal section organizational hierarchy consistent with the rest of the Code
- > Impose standard style conventions consistent with the rest of the Code, i.e., number citation, capitalization, nonsubstantive grammar and punctuation, internal and statutory reference citation
- > Confirm accuracy of internal references; correct as necessary and appropriate
- > Confirm accuracy of statutory references; correct as necessary and appropriate
- > Read and review for missing wording; internal conflicts
- > Update ancillary Code pieces, such as the Table of Contents and chapter schemes, when necessary
- > Update Code Index
- > Create an Instruction Page so that Code holders can properly update the Code
- > Notify client of any issues and concerns noted and work together to determine appropriate resolution

Printed Supplements

Amendments to the printed Code occur in the form of printed supplement pages that are issued as replacement pages. Printed supplements include an updated Table of Contents, Disposition List, Index, text pages, and Instruction Page.

Electronic Updates

Amendments to the electronic version of the Code can be provided on their own schedule or can accompany printed supplements. Electronic updates will be incorporated into the Code, and a fully searchable, complete Code will be delivered online.

Delivery

Printed supplements to the Code will be delivered in bulk to Alvarado, unless it chooses to utilize *General Code's* Distribution Services. The website will be updated in one to two business days.





City Council Meeting Management Report

Meeting Date: March 20, 2022

Contact: Donielle Suber, Assistant to the City Manager

Phone: 817-790-3351, Option #7

AGENDA ITEM:

Consideration and action to authorize the City Manager to execute a construction contract with Alvarado Tree Service, in the amount of \$15,500.00 for trimming trees & shrubs and the removal of debris at 220 S. Cummings Drive, Alvarado, Texas.

BACKGROUND & FINDINGS:

Balch-Senterwood Cemetery was established in 1852, and it is considered one of the oldest cemeteries in Johnson County. During the 1900s, the City of Alvarado acquired the cemetery along with the responsibility of maintenance and care. For the past twenty years, Johnson County Jail (JCJ) have maintained the grounds with inmate manpower. However, due to a constant turnover of inmates, Johnson County Jail cannot designate a group (inmates) to provide consistent routine maintenance, therefore the cemetery has become inundated with overgrown trees and shrubs.

Due to an inconsistency of routine maintenance and care, staff contacted three (3) different tree trimming and landscaping companies to inspect the condition of the cemetery grounds, plus provide quotes to improve the appearance of the cemetery while being mindful of the delicate nature of this historical site (with respect for the resting place of past Alvarado citizens, antique fencing and headstones throughout the cemetery).

FINANCIAL IMPACT:

The project will cost \$15,500.00, to include trimming trees & shrubs and the removal of debris.

RECOMMENDATION:

Staff recommends City Council authorize the City Manager to execute a construction contract with Colton Johnson's Tree Trimming and Landscaping Service in the amount of \$15,500.00 for trimming trees & shrubs and the removal of debris at 220 S. Cummings Drive.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

Balch Cemetery
220 S. Cummings Dr.
Alvarado, TX
Parcel ID 126.0313.00618

W ATCHLEY ST
W COTTER ST
S SPAWMATT DR
S CUMMINGS DR
W DAVIS AVE
W RUSSELL ST

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Bill To:
City of Alvarado

Ship To:
104 W. College
Alvarado, TX 76009

Date: Feb 10, 2023

Balance Due: \$15,500.00

Item	Quantity	Rate	Amount
Trimming, thinning, and brush haul off of all trees at 220 S Cummings St Alvarado, TX 76009 United States	1	\$15,500.00	\$15,500.00

Total: \$15,500.00

Trussell's Landscaping & Tree Service
Dwayne Trussell – owner
Dwayne.trussell@gmail.com
Ph. 817-526-6945

Date: February 7, 2023

To Donielle Suber
Balch – Senterwood Cemetery
220 S. Cummings Drive
Alvarado, Texas 76009

Scope of work:

*Clean fence lines all around property, trim trees from top to bottom and remove dead trees. Clean up all piles of tree debris located on property site, haul off all debris. Make property site pristine. Total job cost is **\$42,500.00**. I will sub out to David Magsayo with Spirit of Excellence tree company to utilize manpower and trucks, trailers, woodchipper and tractors. I will be General Contractor. Estimated job time is 10 days.*

References of work:

Glenwood Cemetery – John Percifield 817-980-9141
415 N. Pkwy Dr.
Alvarado, TX 76009

Venus Cemetery – Sherry Appleton 972-741-5487
199 5th Street
Venus, Tx 76084

Live Edge Concepts

QUOTE

200 South Parkway
Alvarado, TX 76009
Phone: (817) 454-1796
Email: mcnielhvac@gmail.com

QUOTE# 111
Date: 2/17/23

Bill To:

City of Alvarado
104 W. College
Alvarado, TX 76009

Salesperson	Job	Payment terms	Due date
Colton Johnson	Balch Cemetery	Due upon completion	TBD

Qty	Description	Unit price	Line total
1	Removal and trimming of trees and clearing fencing of Balch Cemetery	30,000	30,000
	Scope of work to be performed: Tree trimming and removal. Clearing of all fence lines. Quote includes cleanup and removal of debris from work performed.		
	Discount for use of city facility to haul dump debris.		-5,000
	Deposit required before starting.	5,000	
Subtotal			30,000
Discount			-5,000
Total			25,000

By signing this document, the customer agrees to the services and conditions outlined in this document.

City Of Alvarado

DATE



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Laura Cox, CFO

Phone: 817-790-3351, Option #9

AGENDA ITEM:

Consideration and action regarding Ordinance No. 2023-0006 of the City of Alvarado, Texas amending Ordinance No. 2022-0014 adopted on September 19, 2022 which affixed and levied municipal ad valorem taxes on all taxable property within the corporate limits of the City of Alvarado, Texas for the fiscal year beginning October 1, 2022 and ending September 30, 2023 at the rate of \$0.812696 per one hundred dollars (\$100.00) to correct the allocation between the maintenance and operations rate and the interest and sinking rate as shown on Ordinance No. 2022-0014; amending certain language included in Ordinance No. 2022-0014 to comply with Section 26.05 of the Tax Code; providing for repealing, savings, and severability clauses; providing for an effective date.

BACKGROUND & FINDINGS:

The allocation of the total tax rate of \$0.812696 between maintenance and operations (M&O) and interest and sinking (I&S) shown in Ordinance No. 2022-0014 did not reflect the allocation that was submitted to the Johnson County Tax Office and used when preparing the fiscal year 2022-2023 budget.

FINANCIAL IMPACT:

No financial impact.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

ORDINANCE NO. 2023-0007

AN ORDINANCE OF THE CITY OF ALVARADO, TEXAS AMENDING ORDINANCE NO. 2022-0014 ADOPTED ON SEPTEMBER 19, 2022 WHICH AFFIXED AND LEVIED MUNICIPAL AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF ALVARADO, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 AT THE RATE OF \$0.812696 PER ONE HUNDRED DOLLARS (\$100.00) TO CORRECT THE ALLOCATION BETWEEN THE MAINTENANCE AND OPERATION RATE AND THE INTEREST AND SINKING RATE AS SHOWN ON ORDINANCE NO. 2022-0014; AMENDING CERTAIN LANGUAGE INCLUDED IN ORDINANCE NO. 2022-0014 TO COMPLY WITH SECTION 26.05 OF THE TAX CODE; PROVIDING FOR REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Alvarado, Texas is a Type A general-law municipality located in Johnson County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Council of the City of Alvarado adopted Ordinance No. 2022-0014 on September 19, 2022 and found that the tax levied in the amount of \$0.812696 for the fiscal year beginning October 1, 2022 and ending September 30, 2023 was levied for current expenses of the City and the general improvements of the City and was required to be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council approved on September 19, 2022 a separate budget ordinance (Ordinance No. 2022-0013 for the fiscal year beginning October 1, 2022 and the 2022 Appraisal Roll of the City of Alvarado as approved by the Johnson County Appraisal District; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, the City Council held a public hearing concerning the proposed tax rate on September 19, 2022 prior to adopting Ordinance No. 2022-0014 and all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes were completed in due and correct time; and

WHEREAS, the City Council approved separately each of the two components of the tax rate set forth in Ordinance No. 2022-0014 and has found that there was a scrivener's error in the executed version of Ordinance No. 2022-0014 that requires correction; and

WHEREAS, by adoption of this Ordinance, the City Council intends to document correctly the allocation of the tax rate that was lawfully adopted in Ordinance No. 2022-0014 on September 19, 2022 and to amend certain language included in said Ordinance previously adopted as required by Section 26.05 of the Texas Tax Code; and

WHEREAS, by adoption of this Ordinance, the City Council does not intend to modify the tax rate of \$0.812696 that was lawfully levied and assessed by Ordinance No. 2022-0014 adopted on September 19, 2022.

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

Section 1. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. Section 3 of Ordinance No. 2022-0014 is hereby amended to read as follows with the corrected language highlighted in yellow:

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2022, and ending September 30, 2023, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Alvarado, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.812696 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

- (a) For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of **\$0.631796** on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purpose of creating a Debt Service Fund to pay the interest and principle on all outstanding indebtedness which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness: **\$0.1809** on each One Hundred Dollars (\$100.00) assessed value of all taxable property.

TOTAL tax rate: \$0.812696

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 16.89% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$42.78.**

Section 3. All other sections of Ordinance No. 2022-0014 remain unchanged by adoption of this Ordinance.

Section 4. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to

the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

Section 5. In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence, clause or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

Section 6. This ordinance shall be in full force and effect from and after its passage.

AND IT IS SO ORDAINED.

PASSED, ADOPTED, AND APPROVED by the City Council of the City of Alvarado, Texas, this the 20th day of March 2023 by a record vote of ____ to ____.

CITY OF ALVARADO, TEXAS

By: _____
Jacob Wheat, Mayor

ATTEST:

Beth A. Walls, City Secretary



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Laura Cox, CFO

Phone: 817-790-3351, Option #9

AGENDA ITEM:

Consideration and action to approve Resolution R2023-0006, directing publication of notice of intention to issue combination tax and revenue certificates of obligation and declare its intention to reimburse itself for project-related payments made prior to the issuance of the Certificates.

BACKGROUND & FINDINGS:

A notice of the intent to issue combination tax and revenue certificates of obligation must be published once a week for two consecutive weeks at least 45 days prior to May 15, 2023, which is the date set for the adoption of the ordinance authorizing the issuance of the Certificates. Additionally, the notice will be posted continuously on the City's website for at least 45 days before the date tentatively set for the passage of the ordinance authorizing the issuance of the Certificates.

FINANCIAL IMPACT:

No financial impact.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

CERTIFICATE REGARDING ADOPTION OF RESOLUTION R2023-0006

THE STATE OF TEXAS
JOHNSON COUNTY
CITY OF ALVARADO

We, the undersigned officers of the City of Alvarado (the "City"), hereby certify as follows:

1. The City Council of the City convened in regular meeting on March 20, 2023, at the designated meeting place, and the roll was called of the duly constituted officers and members of said City Council, to wit:

Jacob Wheat – Mayor
Beverly Short
Kevin Thomas
Scott Arthur

Lydia Moon- Mayor Pro Tem
Cherry Bryant
Michael Bennett

and all of said persons were present except _____ thus constituting a quorum. Whereupon, among other business, the following was transacted at said Meeting: a written

RESOLUTION R2023-0006 DIRECTING PUBLICATION OF NOTICE OF INTENTION TO ISSUE
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

was duly introduced for the consideration of said City Council. It was then duly moved and seconded that said Resolution be adopted and, after due discussion, said motion, carrying with it the adoption of said Resolution, prevailed and carried with all members present voting "AYE" except the following:

NAY: ____ ABSTAIN: ____

2. That a true, full and correct copy of the aforesaid Resolution adopted at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; that said Resolution has been duly recorded in said City Council's minutes of said Meeting; that the above and foregoing paragraph is a true, full and correct excerpt from said City Council's minutes of said Meeting pertaining to the adoption of said Resolution; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of said City Council as indicated therein; that each of the officers and members of said City Council was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid Meeting, and that said Resolution would be introduced and considered for adoption at said Meeting, and each of said officers and members consented, in advance, to the holding of said Meeting for such purpose, and that said Meeting was open to the public and public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551, Texas Government Code.

3. That the Mayor of said City has approved and hereby approves the aforesaid Resolution; that the Mayor and the City Secretary of said City have duly signed said Resolution; and that the Mayor and the City Secretary of said City hereby declare that their signing of this Certificate shall constitute the signing of the attached and following copy of said Resolution for all purposes.

SIGNED AND SEALED ON MARCH 20, 2023.

City Secretary,
City of Alvarado, Texas

Mayor,
City of Alvarado, Texas

{SEAL}

*City of Alvarado - Certificate Regarding Adoption of a Resolution Directing Publication of Notice of
Intention to Issue Combination Tax and Revenue Certificates of Obligation (3/20/2023)*

RESOLUTION R2023-0006 AUTHORIZING PUBLICATION OF NOTICE OF INTENTION TO
ISSUE COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

THE STATE OF TEXAS
JOHNSON COUNTY
CITY OF ALVARADO

WHEREAS, the City of Alvarado (the **City**) deems it advisable to give notice of intention to issue one or more series of Certificates of Obligation (the **Certificates**) in the maximum principal amount of \$35,000,000 for paying all or a portion of the City's contractual obligations to be incurred in connection with (1) constructing and improving streets and roads including related drainage, landscaping, signalization, lighting, pedestrian improvements, curbs, signage and relocation of utility lines related thereto; (2) water system distribution improvements; (3) constructing, acquiring, installing, replacing, equipping and improving the city's wastewater system facilities consisting of an expansion of the wastewater treatment plant and sewer lines and (4) paying legal, fiscal, engineering, architectural and other professional services in connection with these projects. Such certificates are to be made payable from ad valorem taxes and a lien on and pledge of surplus revenues of the City's waterworks and sewer system; and

WHEREAS, the City Council hereby finds, considers and declares that the reimbursement of the payment by the City of such expenditures will be appropriate and consistent with the lawful objectives of the City and, as such, chooses to declare its intention, in accordance with the provisions of Section 1.150-2 of the United States Treasury Regulations, to reimburse itself for such payments at such time as it issues the Certificates; and

WHEREAS, it is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public and public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551, Texas Government Code.

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

Section 1. Attached hereto as **Exhibit A** is a form of the "Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation for the City of Alvarado, Texas" (the **Notice**), the form and substance of which is hereby adopted and approved.

Section 2. The City Secretary shall cause the Notice to be published in substantially the form attached hereto, in a newspaper of general circulation in the City of Alvarado, once a week for two consecutive weeks, the date of the first publication thereof to be at least forty-five days prior to May 15, 2023, which is the date set for the adoption of the ordinance authorizing the issuance of the Certificates. Additionally, such Notice shall be posted continuously on the City's website for at least forty-five days before the date tentatively set for the passage of the ordinance authorizing the issuance of the Certificates.

Section 3. All costs to be reimbursed pursuant to this Resolution will be capital expenditures and the Certificates shall be issued within 18 months of the later of (i) the date the expenditures are paid or (ii) the date on which the property, with respect to which such expenditures were made, is placed in service; and the foregoing notwithstanding, the Certificates will not be issued on a date that is more than three years after the date any expenditure which is to be reimbursed is paid.

Section 4. The facilities and improvements to be financed with proceeds from the Certificates are to be used for the purposes described in the Notice.

Section 5. This Resolution supersedes Resolution R2023-0002 adopted on January 23, 2023, and this Resolution shall become effective immediately upon adoption.

EXHIBIT A

NOTICE OF INTENTION TO ISSUE COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION FOR THE CITY OF ALVARADO, TEXAS

The City Council of the City of Alvarado, Texas, shall convene a meeting at 6:30 P.M. on May 15, 2023, at City Hall, 104 West College Street, Alvarado, Texas 76009 and during such meeting, the City Council will consider the passage of an ordinance or ordinances authorizing the issuance of one or more series of interest bearing certificates of obligation in the aggregate principal amount not to exceed \$35,000,000, for paying all or a portion of the City's contractual obligations to be incurred in connection with (1) constructing and improving streets and roads including related drainage, landscaping, signalization, lighting, pedestrian improvements, curbs, signage and relocation of utility lines related thereto; (2) water system distribution improvements; (3) constructing, acquiring, installing, replacing, equipping and improving the city's wastewater system facilities consisting of an expansion of the wastewater treatment plant and sewer lines and (4) paying legal, fiscal, engineering, architectural and other professional services in connection with these projects. Such certificates are to be made payable from ad valorem taxes and a lien on and pledge of surplus revenues of the City's waterworks and sewer system. Such certificates are to be made payable from ad valorem taxes and a lien on and pledge of surplus revenues of the City's waterworks and sewer system. The certificates are to be issued, and this notice is given, under and pursuant to the provisions of Texas Local Government Code, Chapter 271, Subchapter C.

The following information is provided to follow Tex. H.B. 477, 86 Leg., R.S. (2019). The current principal of all outstanding debt obligations of the City is \$10,640,750. The current combined principal and interest on all outstanding debt obligations of the City, paid on time and in full, is \$14,677,968. The maximum principal amount of the certificates to be authorized is \$35,000,000 and the estimated combined principal and interest required to pay the certificates to be authorized on time and in full is \$58,557,656. The maximum interest rate for the certificates may not exceed the maximum legal interest rate. The maximum maturity date of the certificates to be authorized is August 15, 2062. The above information excludes \$2,597,250 of outstanding obligations the City has designated as self-supporting which consist of the City's General Obligation Refunding Bonds, Series 2017 (\$1,695,000 is self-supporting) and General Obligation Refunding Bonds, Series 2019 (\$902,250 is self-supporting). Information regarding these items may be obtained during business hours from the City Manager, 104 West College Street, Alvarado, Texas 76009, www.cityofalvarado.org.

CITY OF ALVARADO
(Johnson County, Texas)

Combination Tax and Revenue Certificates of Obligation, Series 2023

Proposed Schedule of Events

March 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

May 2023						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Proposed Date

Action

March 20, 2023	City Council considers Resolution of Intent to Issue Certificates of Obligation (6:30 pm Regular Meeting)
March 28, 2023	Post Notice of Intent to issue CO's on City's website (at least 45 days prior to sale)
March 30, 2023	Initial publication of Notice of Intent to Issue CO's (at least 46 days prior to sale)
April 6, 2023	Second publication of Notice of Intent to Issue CO's.
April 10, 2023	Hilltop sends "Request for Information" for completion of Preliminary Official Statement ("POS").
April 18, 2023	City returns information necessary for preparation of POS to Hilltop.
April 20, 2023	Hilltop sends out initial draft of POS for review and comment. Hilltop sends necessary information to Standard & Poors (S&P).
April 27, 2023	Comments on initial draft of POS due to Hilltop.
May 1, 2023	Hilltop sends second draft of POS to parties for review and comment
May 2, 2023	Conference Calls with S&P and Underwriters Counsel (Exact Date & Time TBA)
May 4, 2023	Comments on second draft of POS due to Hilltop.
May 8, 2023	Hilltop submits POS for electronic distribution via internet.
May 11, 2023	Receive rating.
May 15, 2023	Certificate Pricing. Underwriters offer the Certificates. City Council considers Ordinance Authorizing Issuance of Certificates (6:30 pm Regular Meeting)
May 16, 2023	Draft of Final Official Statement distributed for review.
May 18, 2023	Bond Counsel submits documentation to Attorney General's Office. Comments due on Final Official Statement.
May 19, 2023	Final Official Statement posted to internet and sent to printer.
May 24, 2023	Written Final Official Statement received by all parties.
June 5, 2023	Hilltop to notify all parties of closing and delivery instructions.
June 8, 2023	Closing and Delivery.



City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Justin French, Community Development Director

AGENDA ITEM:

Hold a public hearing and consideration and action on the application of Alvarado Independent School District on behalf of Agave Trail Development, LLC for approval of a zoning change from Planned Development (PD) District to Institutional Overlay – Agricultural (I-A) District on 22.8 acres known as a portion of Tract 6 in the J. M. Ross Survey, A-737, addressed in the 1200 block of N. Cummings Drive, and an amendment to the Future Land Use map in the Alvarado Comprehensive Plan.

BACKGROUND & FINDINGS:

The Future Land Use (FLU) map within the Alvarado Comprehensive Plan designates the subject site for Low Density Residential. Low Density Residential development will generally be single-family detached homes at approximately four dwelling units per acre. The requested zoning of I District is an overlay zone that is intended to provide for uses of a generally noncommercial institutional and/or group quarter character. Such uses typically involve densities or arrangements which are not permitted by right in low and medium density residential areas but which often have residential characters or have symbiotic relationships with residential neighborhoods. The I District is approved as a prefix on other zoning districts to allow in appropriate circumstances for institutional type uses that are typically regulated by state or federal law. Accompanying this rezoning request is a request to amend the City's Future Land Use map to have the subject site located within the Public/Semi-Public future land use category.

FINANCIAL IMPACT:

None.

RECOMMENDATION:

Staff suggests the City Council approve the requested zoning and the corresponding amendment to the Future Land Use map as stated in the drafted Ordinance 2023-0006. On March 20, 2023, the Planning and Zoning Commission recommended approval by a vote of 3-0.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

ATTACHMENTS:

Application
Applicant's Exhibits
Location Map
Future Land Use Map
Zoning Map
Property Owner Notice List
Notices
Institutional Overlay Quick Reference
Agricultural District Quick Reference
Drafted Ordinance 2023-0006

CITY OF ALVARADO

APPLICATION FOR ZONING CHANGES

DATE: _____ CLERK: _____ FEE: _____ CASE NO: _____

NAME OF APPLICANT: Alvarado Independent School District PH: (817) 783-6800

MAILING ADDRESS: 102 S. Bill Jackson, Alvarado, TX 76009

APPLICANT IS THE: OWNER / LEASER PURCHASER OF THE PROPERTY.

circle one

NAME OF OWNER: Agave Trails Development PH: (817) 897-7737

MAILING ADDRESS: 300 Lamar St., Roanoke, TX 76262

STREET ADDRESS OF PROPERTY: 1220 N. Cummings ACREAGE: 22.781 ac.

LEGAL DESCRIPTION: See Attached

PRESENT ZONE OF PROPERTY: PD PRESENT USE: Agriculture

REQUESTED ZONE: Institutional PROPOSED USE: Elementary School

REASON FOR CHANGE: Zoning change to allow elementary school

USAGE OF ADJACENT PROPERTY NORTH: Proposed residential

SOUTH: Proposed multi-family

EAST: Proposed residential

WEST: Existing residential

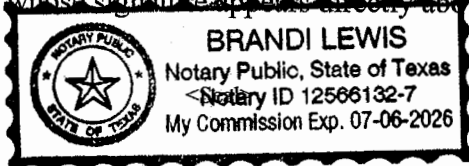
NOTE: If the property can be identified by the subdivision or addition please include that with the lot and block numbers as the legal description. You must also attach a copy of the appropriate portion of the subdivision or addition plat with the subject property clearly indicated on it. If property is not part of a subdivision or addition plat, give the complete metes and bounds description of the property and indicate the location of said property by identifying one or more adjacent tracts and/or rights-of-way or attach a surveyor's plat of the property.

APPLICANT'S SIGNATURE: [Signature]

The undersigned hereby, on oath, states that he or she is the record owner of the property for which this application is made.

OWNER: [Signature]

SWORN TO AND SUBSCRIBED before me this 23rd day of February 2023, by the person whose signature appears directly above.



[Signature]
Notary Public in and for The State of Texas.
My Commission expires _____

CITY OF ALVARADO

APPLICATION FOR ZONING CHANGES

DATE: _____ CLERK: _____ FEE: _____ CASE NO: _____

NAME OF APPLICANT: Alvarado Independent School District PH: (817) 783-6800

MAILING ADDRESS: PO Box 387
~~102 S. Bill Jackson~~, Alvarado, TX 76009

APPLICANT IS THE: OWNER / LEASER / PURCHASER OF THE PROPERTY.
circle one

NAME OF OWNER: Agave Trails Development PH: (817) 897-7737

MAILING ADDRESS: 300 Lamar St., Roanoke, TX 76262

STREET ADDRESS OF PROPERTY: 1220 N. Cummings ACREAGE: 22.772 acres
~~22.781 ac.~~

LEGAL DESCRIPTION: See Attached

PRESENT ZONE OF PROPERTY: PD PRESENT USE: Agriculture

REQUESTED ZONE: Institutional PROPOSED USE: Elementary School

REASON FOR CHANGE: Zoning change to allow elementary school

USAGE OF ADJACENT PROPERTY NORTH: Proposed residential

SOUTH: Proposed multi-family

EAST: Proposed residential

WEST: Existing residential

NOTE: If the property can be identified by the subdivision or addition please include that with the lot and block numbers as the legal description. You must also attach a copy of the appropriate portion of the subdivision or addition plat with the subject property clearly indicated on it. If property is not part of a subdivision or addition plat, give the complete metes and bounds description of the property and indicate the location of said property by identifying one or more adjacent tracts and/or rights-of-way or attach a surveyor's plat of the property.

APPLICANT'S SIGNATURE: _____

The undersigned hereby, on oath, states that he or she is the record owner of the property for which this application is made.

OWNER: _____

SWORN TO AND SUBSCRIBED before me this _____ day of _____, _____, by the person whose signature appears directly above.

<Seal>

Notary Public in and for The State of Texas.

My Commission expires _____ Page 146 of 195

LETTER OF AUTHORIZATION FOR REPRESENTATION

AUTHORITY IS HEREBY GRANTED TO **THOMAS BARTKOWSKI, PE**

ACTING ON MY BEHALF AS THE OWNER OF THIS PROPERTY, TO FILE AND PRESENT APPLICATIONS FOR A CHANGE IN ZONING AND PLATTING TO THE CITY OF ALVARADO, TEXAS, FOR THE FOLLOWING PROPERTY:

LOT 1, BLOCK 1 ALVARADO ISD ADDITION (LEGAL DESCRIPTION ATTACHED)

ACKNOWLEDGEMENTS:

I understand that if I am not present or represented at the public hearings, the Planning and Zoning Commission may dismiss the request, which constitutes a recommendation that the request be denied. I further understand that if I am not present or represented at the City Council hearing, the City Council may deny the request.

I reserve the right to withdraw this proposal at any time within 14 days from the deadline filing date, upon written request filed with the City of Alvarado, and such withdrawal shall immediately stop all proceedings thereon; provided, however, a withdrawal filed any time after said 14 days shall constitute a denial by the Commission and City Council. I understand that the filing fee is not refundable upon withdrawal of proposal after public notice nor upon denial of my case by the Commission or Council.

THIS AUTHORIZATION WILL REMAIN IN FORCE UNLESS REVOKED BY WRITTEN NOTICE.

OWNER'S SIGNATURE of the above described property: _____

OWNER'S NAME (printed) Mark Ratcliff, Alvarado ISD

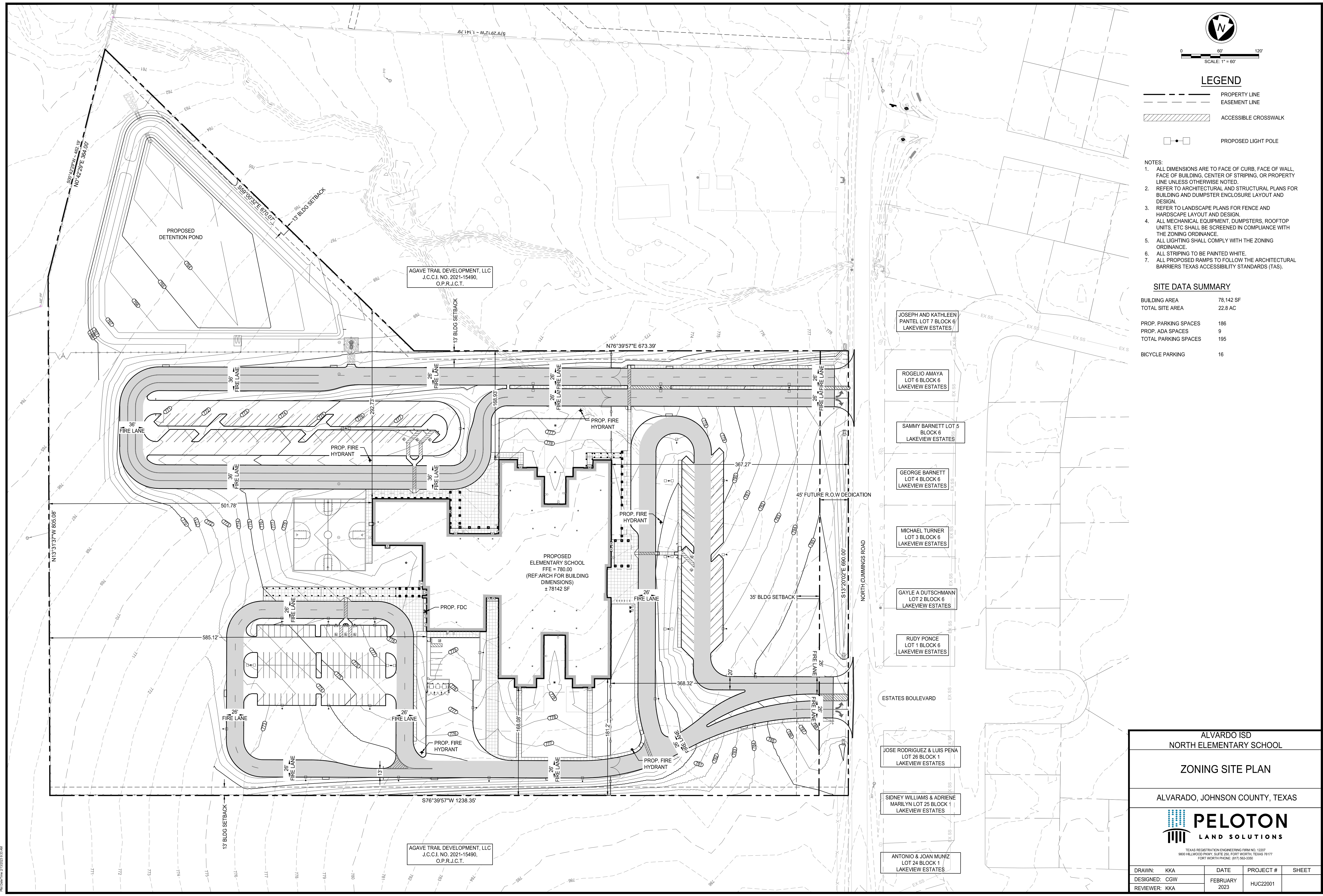
ADDRESS and ZIP 102 S. Bill Jackson, Alvarado, TX 76009

TELEPHONE: 817-783-6800 EMAIL: markr@alvaradoisd.net



- NOTES:
1. ALL DIMENSIONS ARE TO FACE OF CURB, FACE OF WALL, FACE OF BUILDING, CENTER OF STRIPING, OR PROPERTY LINE UNLESS OTHERWISE NOTED.
 2. REFER TO ARCHITECTURAL AND STRUCTURAL PLANS FOR BUILDING AND DUMPSTER ENCLOSURE LAYOUT AND DESIGN.
 3. REFER TO LANDSCAPE PLANS FOR FENCE AND HARDCAPE LAYOUT AND DESIGN.
 4. ALL MECHANICAL EQUIPMENT, DUMPSTERS, ROOFTOP UNITS, ETC SHALL BE SCREENED IN COMPLIANCE WITH THE ZONING ORDINANCE.
 5. ALL LIGHTING SHALL COMPLY WITH THE ZONING ORDINANCE.
 6. ALL STRIPING TO BE PAINTED WHITE.
 7. ALL PROPOSED RAMPS TO FOLLOW THE ARCHITECTURAL BARRIERS TEXAS ACCESSIBILITY STANDARDS (TAS).

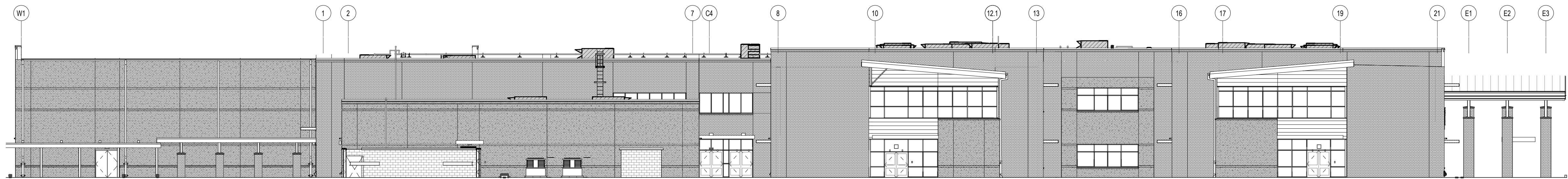
BUILDING AREA	78,142 SF
TOTAL SITE AREA	22.8 AC
PROP. PARKING SPACES	186
PROP. ADA SPACES	9
TOTAL PARKING SPACES	195
BICYCLE PARKING	16



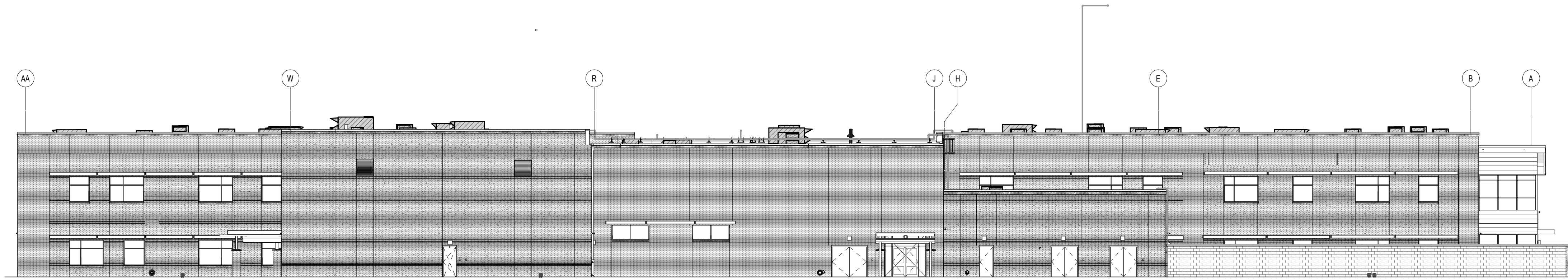
Drawing: G:\03\HUC22001_MtArado_ISD_North\3_Design\US_Civil\351_CAD_Zoning Exhibit\HUC22001-G-ZONING
Last Saved by: Kelly
Last Saved: 2/13/2023 9:33 AM
Plot Date/Time: 2/13/2023 9:33 AM

ALVARADO NORTH ELEMENTARY SCHOOL

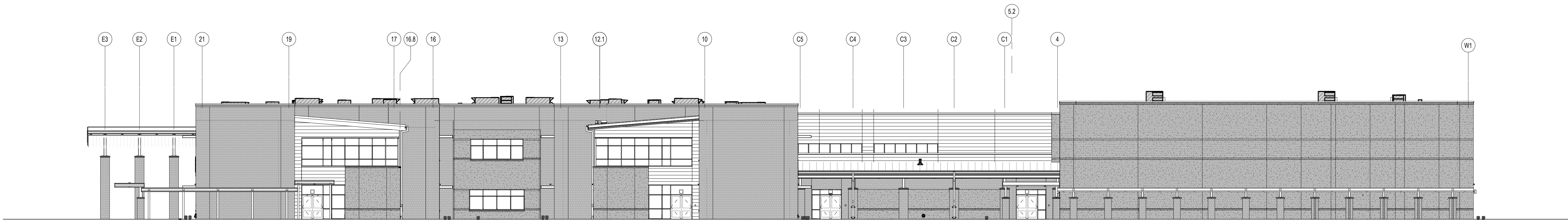




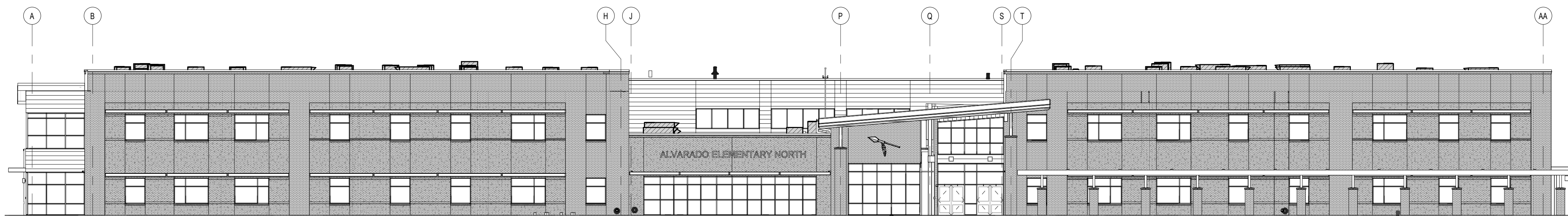
4 OVERALL EXTERIOR ELEVATION - NORTH
1/16" = 1'-0"



3 OVERALL EXTERIOR ELEVATION - EAST
1/16" = 1'-0"

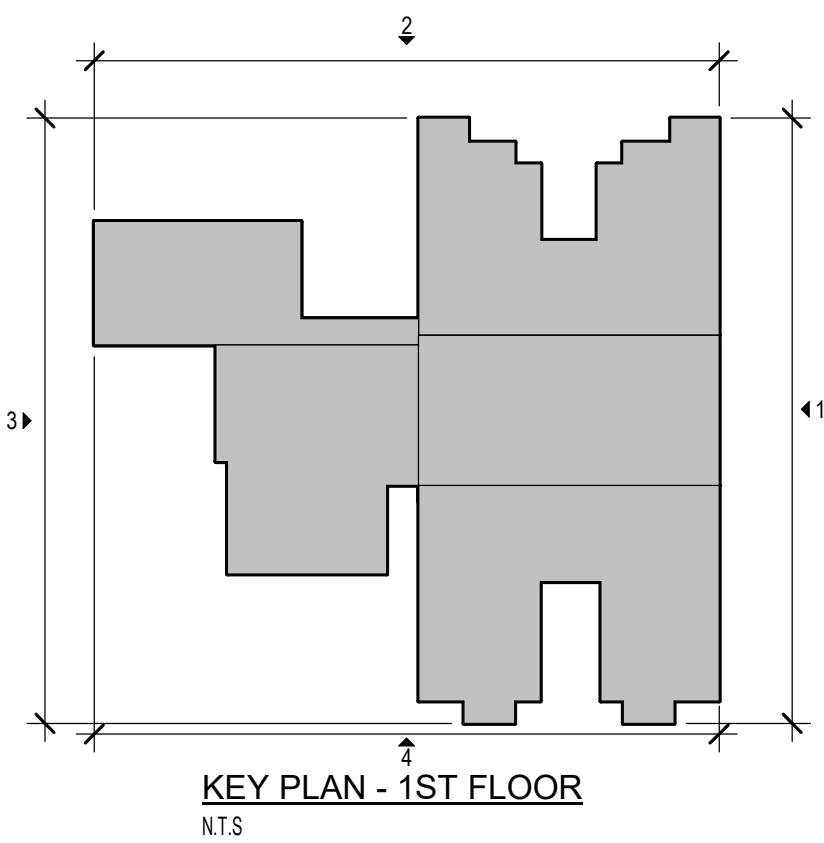


2 OVERALL EXTERIOR ELEVATION - SOUTH
1/16" = 1'-0"



1 OVERALL EXTERIOR ELEVATION - WEST
1/16" = 1'-0"

BR001 - ACME BRICK MODULAR - DOVE GRAY
BR002 - ACME BRICK MODULAR - CHARCOAL GRAY
MP001 - PAC-GLAD HIGHLINE S1 - COLOR ZINC
WALL PANEL
STANDING SEAM ROOF
CANOPIES
FIXED SUN SCREEN S



NEW ALVARADO ELEMENTARY NORTH
FOR
ALVARADO I.S.D.
ALVARADO, TEXAS

DRAFT
COPY ONLY

NOT FOR REGULATORY
APPROVAL, PERMITTING,
OR CONSTRUCTION.

Lowell Taylor
TX 20434

Huckabee

AUSTIN • DALLAS • FORT WORTH
HOUSTON • SAN ANGELO • WACO
www.huckabee-inc.com
800.687.0229

OVERALL EXTERIOR
ELEVATIONS

VOLUME
Job No.
1803-01-01
Sheet No.
A5.01
Drawn By:
JH
Date:
02.08.2023

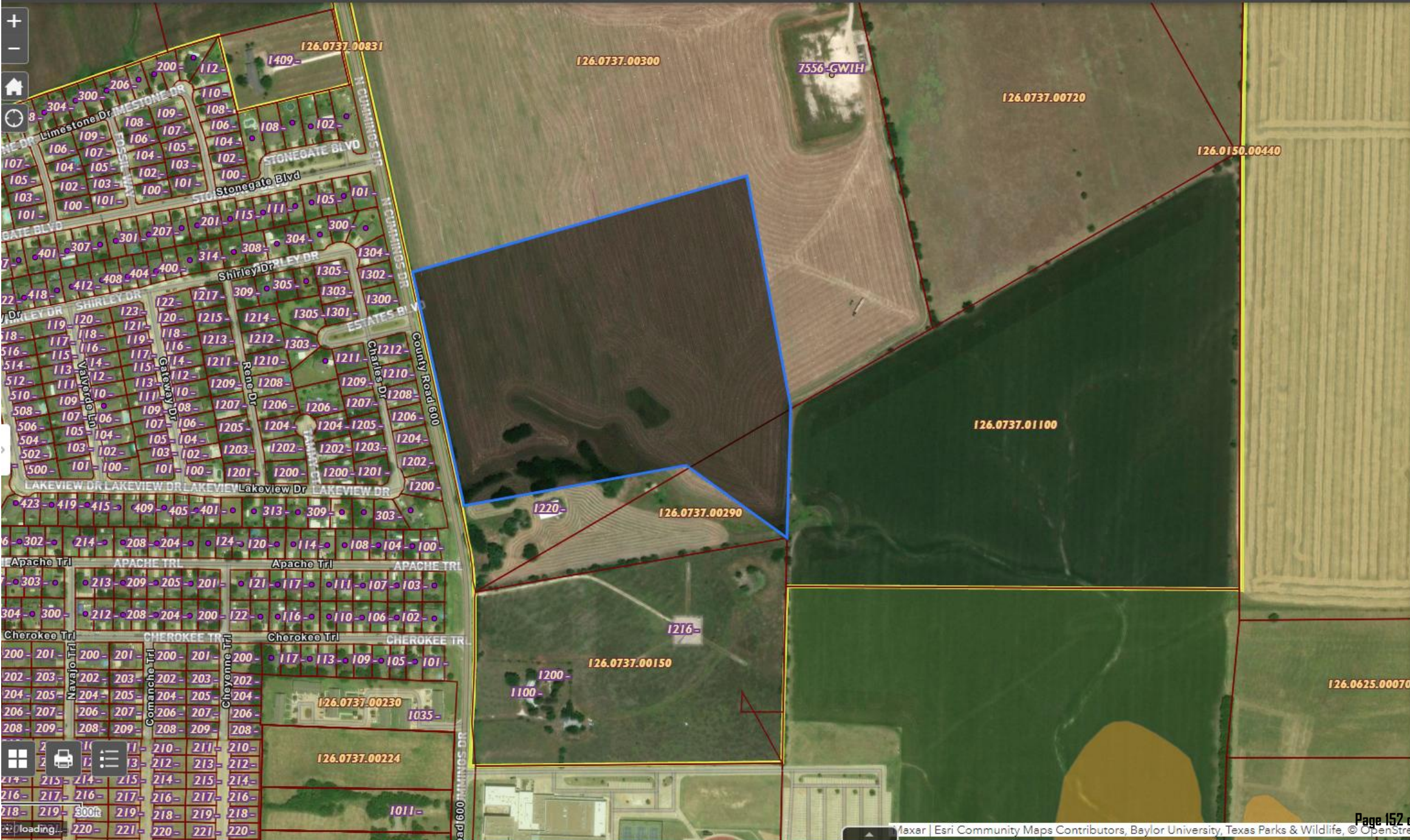
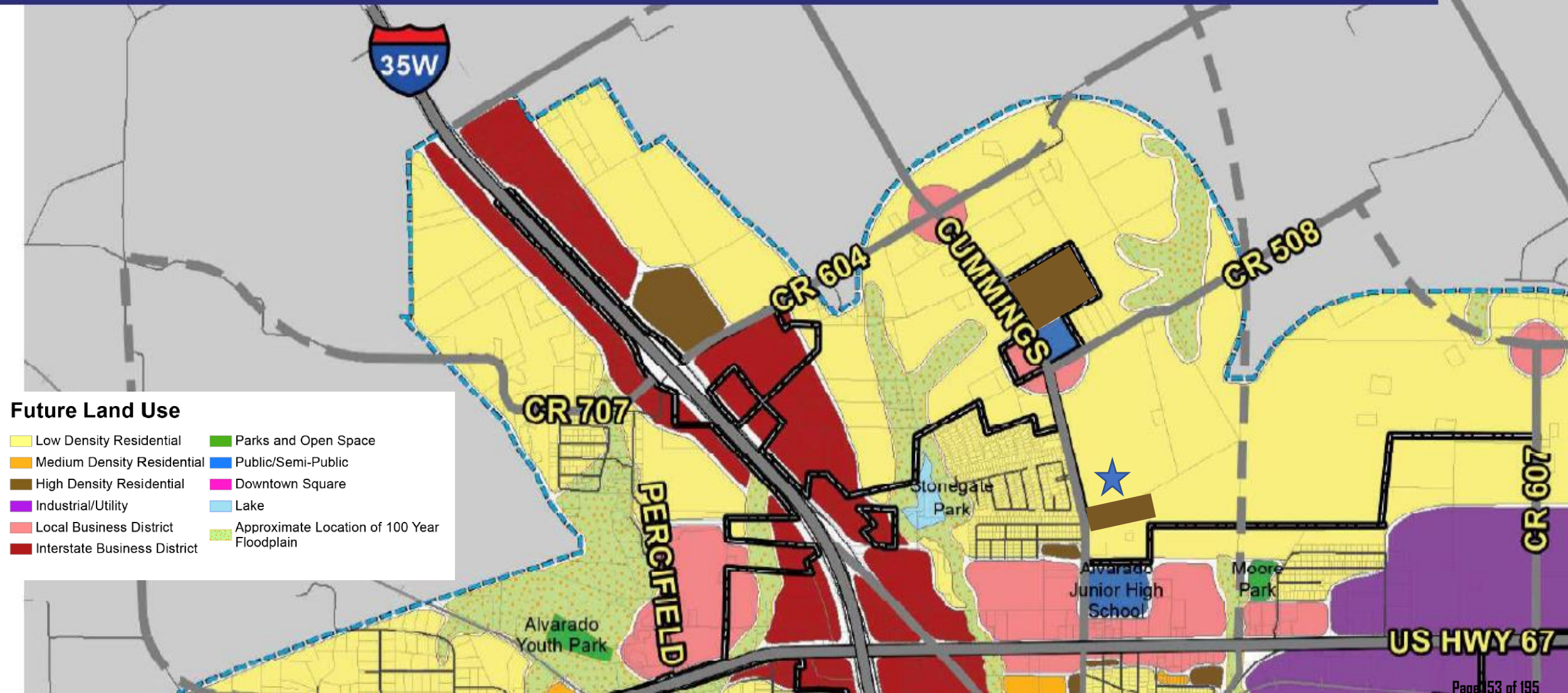
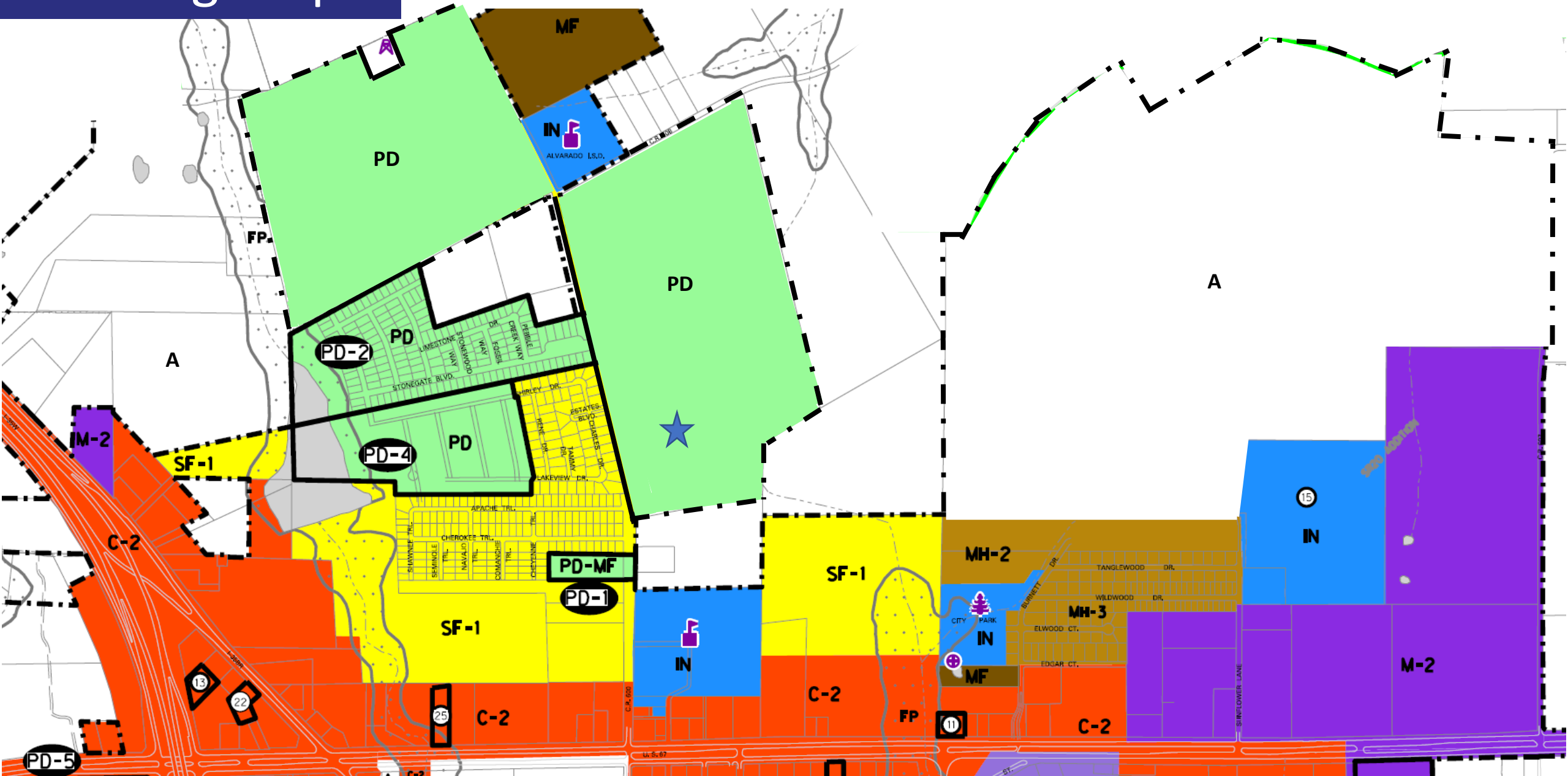


Figure 18. Future Land Use



Zoning Map



Alvarado Address	Owner within 200 Feet	Mailing Address	City	State	Zip Code
1100 N. Cummings Dr.	Janie Lou Kirkland	PO Box 1250	Alvarado	TX	76009
1000 N. Cummings Dr.	Alvarado ISD	102 S. Bill Jackson	Alvarado	TX	76009
1220 N. Cummings Dr.	Agave Trail Development LLC	300 Lamar St.	Roanoke	TX	76262
1306 Charles Dr.	Marlon Ray Read	1306 Charles Dr.	Alvarado	TX	76009
1304 Charles Dr.	Antonio & Joan Muniz	PO Box 304	Alvarado	TX	76009
1302 Charles Dr.	Sidney R. Williams Etux	1302 Charles Dr.	Alvarado	TX	76009
1300 Charles Dr.	Jose Luis Pena Rodriguez	1300 Charles Dr.	Alvarado	TX	76009
1212 Charles Dr.	Rudy Ponce	1212 Charles Dr.	Alvarado	TX	76009
1210 Charles Dr.	Gayle A. Dutschmann	1210 Charles Dr.	Alvarado	TX	76009
1208 Charles Dr.	Michael S. Turner Etux	1208 Charles Dr.	Alvarado	TX	76009
1206 Charles Dr.	George M. Barnett	PO Box 133	Alvarado	TX	76009
1204 Charles Dr.	Sammy C. Barnett Etux	1204 Charles Dr.	Alvarado	TX	76009
1202 Charles Dr.	Rogelio Amaya Etux	1202 Charles Dr.	Alvarado	TX	76009
1200 Charles Dr.	Kathleen M. Pantel Etvir	1200 Charles Dr.	Alvarado	TX	76009
301 Lakeview Dr.	Robert Gregg Cly	301 Lakeview Dr.	Alvarado	TX	76009

	Owner, Applicant, ISD	Mailing Address	City	State	Zip Code
Owner	Agave Trails Development LLC	300 Lamar St.	Roanoke	TX	76262
Applicant	Alvarado Independent School District	102 S. Bill Jackson	Alvarado	TX	76009
Agent	Thomas Bartkowski, PE	500 West 7th Street, Suite 1300	Fort Worth	TX	76102



City of Alvarado
104 W. College Ave. Alvarado, TX 76009
817-790-3351 ♦ www.cityofalvarado.org

February 27, 2023

Peloton Land Solutions
Attn: Thomas Bartkowski, PE MBA
500 W. 7th Street, Suite 1300
Fort Worth, TX 76102
817.953.2777 ext. 277
Thomas.bartkowski@pelontonland.com

The City of Alvarado has received your request for a zoning change from PD District to I-A District on 22.8 acres known as a portion of Tract 6 in the J.M. Ross Survey, in the 1200 block of N. Cummings Drive, and amending the Future Land Use map of the Alvarado Comprehensive Plan.

NOTICE OF HEARING BEFORE PLANNING AND ZONING COMMISSION

Notice is hereby given that a public hearing will be held before the Planning and Zoning Commission of the City of Alvarado on Tuesday, the 14th day of March 2023, in the Council Chambers, 104 W. College Avenue, at 6:30p.m. regarding this requested zoning change. The Planning and Zoning Commission will forward a recommendation to the City Council.

NOTICE OF HEARING BEFORE CITY COUNCIL

Notice is hereby given that a public hearing will be held by the City Council of the City of Alvarado on Monday, the 20th day of March 2023, in the Council Chambers, 104 W. College Avenue, at 6:30 p.m., regarding this requested zoning change.

For more information on the Comprehensive Plan, its land use classifications and its role in the planning and zoning process, you may contact the Community Development Director at 817.240.9585, or at frenchj@cityofalvarado.org.

Sincerely,

Justin French, AICP
Community Development Director
City of Alvarado
frenchj@cityofalvarado.org



City of Alvarado
104 W. College Ave. Alvarado, TX 76009
817-790-3351 ♦ www.cityofalvarado.org

February 27, 2023

Alvarado Independent School District
Attn: Mark Ratcliff
PO Box 387
Alvarado, TX 76009
817.783.6800
markr@alvaradoisd.net

The City of Alvarado has received your request for a zoning change from PD District to I-A District on 22.8 acres known as a portion of Tract 6 in the J.M. Ross Survey, in the 1200 block of N. Cummings Drive, and amending the Future Land Use map of the Alvarado Comprehensive Plan.

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Sincerely,

Justin French, AICP
Community Development Director
City of Alvarado
frenchj@cityofalvarado.org



City of Alvarado
104 W. College Ave. Alvarado, TX 76009
817-790-3351 ♦ www.cityofalvarado.org

February 27, 2023

Agave Trails Development LLC
Attn: John R. Heilman
300 Lamar St.
Roanoke, TX 76262
817.897.7737
agavedevelopment@gmail.com

The City of Alvarado has received your request for a zoning change from PD District to I-A District on 22.8 acres known as a portion of Tract 6 in the J.M. Ross Survey, in the 1200 block of N. Cummings Drive, and amending the Future Land Use map of the Alvarado Comprehensive Plan.

NOTICE OF HEARING BEFORE PLANNING AND ZONING COMMISSION

Notice is hereby given that a public hearing will be held before the Planning and Zoning Commission of the City of Alvarado on Tuesday, the 14th day of March 2023, in the Council Chambers, 104 W. College Avenue, at 6:30p.m. regarding this requested zoning change. The Planning and Zoning Commission will forward a recommendation to the City Council.

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For more information on the Comprehensive Plan, its land use classifications and its role in the planning and zoning process, you may contact the Community Development Director at 817.240.9585, or at frenchj@cityofalvarado.org.

Sincerely,

Justin French, AICP
Community Development Director
City of Alvarado
frenchj@cityofalvarado.org



City of Alvarado
104 W. College Ave. Alvarado, TX 76009
817-790-3351 ♦ www.cityofalvarado.org

February 27, 2023

Dear Property Owner,

The City of Alvarado has received the request made by Alvarado Independent School District for a zoning change from PD District to I-A District on 22.8 acres known as a portion of Tract 6 in the J.M. Ross Survey, in the 1200 block of N. Cummings Drive, and amending the Future Land Use map of the Alvarado Comprehensive Plan.

NOTICE OF HEARING BEFORE PLANNING AND ZONING COMMISSION

Notice is hereby given that a public hearing will be held before the Planning and Zoning Commission of the City of Alvarado on Tuesday, the 14th day of March 2023, in the Council Chambers, 104 W. College Avenue, at 6:30p.m. regarding this requested zoning change. The Planning and Zoning Commission will forward a recommendation to the City Council.

NOTICE OF HEARING BEFORE CITY COUNCIL

Notice is hereby given that a public hearing will be held by the City Council of the City of Alvarado on Monday, the 20th day of March 2023, in the Council Chambers, 104 W. College Avenue, at 6:30 p.m., regarding this requested zoning change.

According to City and County Tax Records, you are the owner of property which is located within two hundred (200) feet of the area of the requested zoning change. This is notice of the public hearings, at which any interested persons will be given an opportunity to be heard. In hearing this matter, the Planning and Zoning Commission and City Council may approve the request as submitted, may approve an amended request, or may deny the request.

For more information on the Comprehensive Plan, its land use classifications and its role in the planning and zoning process, you may contact the Community Development Director at 817.240.9585, or at frenchj@cityofalvarado.org.

Sincerely,

Justin French, AICP
Community Development Director
City of Alvarado
frenchj@cityofalvarado.org

PUBLIC NOTICE

Notice is hereby given that the Alvarado Planning and Zoning Commission will conduct a public hearing at their regularly scheduled meeting in the Council Chambers at Alvarado City Hall on Tuesday, March 14, 2023 at 6:30 P.M. to consider and act on the items below.

Application of Alvarado Independent School District on behalf of Agave Trail Development, LLC for approval of a zoning change from PD District to I-A District on 22.8 acres known as a portion of Tract 6 in the J.M. Ross Survey, A-737, addressed in the 1200 block of N. Cummings Drive, and amending the Future Land Use map of the Alvarado Comprehensive Plan.

The Alvarado City Council will also conduct a public hearing and consider the recommendations of the Planning and Zoning Commission regarding the above matter on Monday, March 20, 2023 at 6:30 p.m. in the Council Chambers at Alvarado City Hall, 104 W. College Avenue.

Sec. 42-34. I institutional district.

- (a) *Purpose.* The I district is an overlay zone that is intended to provide for uses of a generally noncommercial institutional and/or group quarters character. Such uses typically involve densities or arrangements which are not permitted by right in low and medium density residential areas but which often have residential characteristics or have symbiotic relationships with residential neighborhoods. The I district is approved as a prefix on other zoning districts to allow in appropriate circumstances for institutional type uses that are typically regulated by state or federal law.
- (b) When a zoning district is overlaid with the I institutional prefix, buildings or land may be used for the following uses, in addition to those uses allowed in the underlying zoning district:

USE	PARKING REGULATIONS
Accessory building to main use	1 space per employee to be occupying the building
Assisted living facility	1 space per employee to be occupying the building
Child care center	1 space per ten pupils/clients (design capacity)
Church, rectory, place of worship	1 space for every 4 seats in the main auditorium
Civic center	10 spaces plus 1 space for each 300 square feet of floor area in excess of 2,000 square feet. In an auditorium is included as part of the building, its floor area shall be deducted from the total and additional parking provided on the basis of 1 space for each 4 seats that it contains
College or university	1 space for each 2 students, plus 1 space for each classroom, laboratory or instruction area
Community center, public or private	10 spaces plus 1 additional space for each 300 square feet of gross floor area in excess of 2,000 square feet. If an auditorium is included as a part of the building, its floor area shall be deducted from the total and additional parking provided on the basis of 1 space for each 4 seats that it contains
Concrete, asphalt batching plant (temporary)	1 space for each 2 employees on the maximum working shift, plus space to accommodate all vehicles used in connection therewith, but not less than 1 space for each 1,000 square feet of gross floor area, whichever is greater
Construction yard (temporary)	1 space per employee to be occupying the area
Dormitory	1 space for each 2 beds
Electrical transmission line	0 spaces
Field or sales office, temporary	1 space per employee
Garage, private	1 space per employee to be occupying the garage
Hospital (acute care)	1 space for every 2 beds
Hospital (chronic care); long term health care facility	1 space for each 2 beds
Library	10 spaces plus 1 additional space for each 300 square feet of gross floor area in excess of 2,000 square feet. If an auditorium is included as a part of the building, its floor area shall be deducted from the total and additional parking provided on the basis of 1 space for each 4 seats that it contains

Local utility distribution lines	0 spaces
Mobile food vendor	0 spaces
Museum or art gallery	10 spaces plus 1 additional space for each 300 square feet of gross floor area in excess of 2,000 square feet. If an auditorium is included as a part of the building, its floor area shall be deducted from the total and additional parking provided on the basis of 1 space for each 4 seats that it contains
Nursery school, kindergarten	1 space per 10 pupils/clients (design capacity)
Park, playground or recreation center (public or private)	1 space per acre plus additional parking per facility constructed as herein provided
Parking lot or parking garage, automobile	1 space per employee, plus 1 space per vehicle to be parked
Retirement housing	1 space for each 6 beds per unit
Rodeo arena and grounds	1 space for every 4 seats or bench seating
School, commercial	1 space for each 2 students, plus 1 space for each classroom, laboratory or instruction area
School, private (primary and/or secondary)	1 space for each four seats in the main auditorium or 1 space for each classroom plus 1 space for each 2 students, whichever is greater
School, public (primary and/or secondary)	1 space for each four seats in the main auditorium or 1 space for each classroom plus 1 space for each 2 students, whichever is greater
School, trade	1 space for each 2 students, plus 1 space for each classroom, laboratory or instruction area
School, trade or commercial	1 space for each 2 students, plus 1 space for each classroom, laboratory or instruction area
Sewage pumping station	0 spaces
Telephone line	0 spaces
Transit station or turnaround	1 space per intended user
Water pumping station or well	0 spaces
Water storage, elevated or ground	0 spaces
Water treatment plant	1 space per employee

- (c) *Specific uses.* The following specific uses are allowed in the I district when authorized under the provisions of section 42-45:

USE	PARKING REGULATIONS
Boarding home facility	1 space per employee to be occupying the building
Cemetery or mausoleum	1 space per employee plus 1 space for every 1,000 square feet of gross floor area
Community home	1 space per employee to be occupying the building
Electrical substation	1 space per employee
Exhibition area	1 space per employee, plus 1 space for each 2 patrons based on maximum patron load
Fairgrounds	1 space per employee, plus 1 space for each 2 patrons based on maximum patron load
Fraternal organization, lodge or civic club	1.25 spaces per 200 square feet

Gas metering station	1 space per employee
Heliport or heliport	1 space if located on the ground
Household care facility	1 space per employee
Household care institution	1 space per employee
Prison, jail or place of incarceration	1 space per employee plus 1 space for every 200 square feet of visitor floor area
Public or private franchised utility, excluding office buildings, garages, shops, railroad yards, loading yards, and warehouses	1 space per employee
Racetrack	1 space for every 4 seats or bench seating
Radio, TV or microwave operation, amateur or commercial. (See further regulations in section 42-55(i))	1 space per employee
Registered family home	1 space per employee
Servant's, caretaker's or guard's residence	1 space per unit
Service yards of government agency	1 space per employee
Vendor, stationary	1 space per 200 square feet of gross floor area

(d) *Site plan required.* A site plan, meeting the requirements of section 42-56, site plan requirements, shall be required for each development application for any permitted use in the I district.

(e) *Development requirements.*

Minimum lot area:	None
Minimum lot width:	60 linear feet
Minimum lot depth:	80 linear feet
Minimum front yard:	25/35/linear feet ¹
Minimum side yard:	Footnote 13/10/15 linear feet ²
Minimum rear yard:	Footnote 18
Maximum ground coverage:	None
Maximum density per acre:	NA
Height:	35 linear feet

¹ The first number in the column is the required setback for a front yard abutting a residential street; the second number in the column is the required setback for a front yard abutting a collector or major street.

² The first number in the column is the required setback for a side yard not abutting a street; the second number is the required setback for a side yard abutting a residential street; the third number is the required setback for a side yard abutting a collector or major street.

(f) *Development criteria.* Unless otherwise specifically provided in this section, every use, or any part thereof, that is not conducted within a building completely enclosed on all sides shall be enclosed within a wall or fence a minimum of six feet and a maximum of ten feet in height. Such wall or fence shall completely screen all operations conducted within such wall or fence from observation. No exterior storage area shall encroach into any of the required yards. All outside storage shall be placed upon an all-weather hard surface. The screening requirements set forth above shall not apply to:

(1) Off-street parking of motor vehicles in operable condition;

-
- (2) Off-street loading; and
 - (3) Permitted display of merchandise for sale to the public.
- (Ord. No. 2015-005, § 1, 4-20-2015)

Sec. 42-20. A agricultural district.

- (a) *Purpose.* The A district is intended to apply to land situated on the fringe of an urban area which is currently used for agricultural purposes, and which may become an urban area in the future. Therefore, the agricultural activities conducted in the A district should not be detrimental to urban land uses and the intensity of use permitted in this district is intended to encourage and protect agricultural uses until urbanization is warranted and the appropriate change in district classification is made.
- (b) *Permitted uses and parking regulations.* In the A agricultural district, no building or land shall be used and no building shall be hereafter erected, placed, reconstructed, altered or enlarged, unless otherwise provided in this chapter, except for the following uses:

USE	PARKING REGULATIONS
Accessory buildings and structures clearly incidental to agricultural operations, including but not limited to barns, stables, equipment sheds, granaries, private garages, pump houses, and servants quarters not for rent, provided that the total area of buildings and structures shall be limited to ten percent of the gross land area of the tract.	1 space per employee to be occupying the building
Carport, private	0 spaces
Concrete, asphalt batching plant (temporary)	1 space for each 2 employees on the maximum working shift, plus space to accommodate all vehicles used in connection therewith, but not less than 1 space for each 1,000 square feet of gross floor area, whichever is greater
Country club (private)	1 space for each 250 square feet of gross floor area or for every 5 members, whichever is greater
Electrical substation	1 space per employee
Electrical transmission line	0 spaces
Farm, ranch, or orchard	1 space per employee
Garage, private	0 spaces
Gas metering station	1 space per employee
Golf course	Minimum of 30 spaces
Greenhouse or plant nursery, noncommercial	1 space per employee
Greenhouse or plant nursery, commercial	1 space per 200 square feet of floor area
Home occupation	0 spaces
Kennel	1 space per 200 square feet of floor area
Local utility distribution lines	0 spaces
Nonprofit animal shelter	1 space per 200 square feet of floor area
Oil, gas, other mineral extraction	1 space for each 2 employees on the maximum working shift, plus space to accommodate all vehicles used in connection therewith, but not less than 1 space for each 1,000 square feet of gross floor area, whichever is greater
Park, playground or recreation center (public)	1 space per acre plus additional parking per facility constructed as herein provided
Railroad track and right-of-way	1 space per employee

Riding academy or other equestrian related activities	1 space per employee, plus 1 space for each 2 patrons based on maximum patron load
Sewage pumping station	0 spaces
Single-family dwellings on building lots of two acres or more in areas where said dwellings can be adequately served by city utilities or septic tanks located on the building lot provided	2 enclosed spaces per unit, must be attached to the main structure
Stable, private	1 space per employee
Swimming pool, private	0 spaces
Telephone exchange	1 space per employee
Telephone line	0 spaces
Temporary metal buildings of less than 600 square feet which are used for tool and supply storage	0 spaces
Transit station or turnaround	1 space per intended user
Water pumping station or well	0 spaces
Water storage, elevated or ground	0 spaces

(c) *Development requirements.*

Minimum lot area:	5 acres ¹
Minimum lot width at front building line:	100 linear feet
Minimum lot depth, average:	120 linear feet
Front setback	50 linear feet
Side setback	8/10/15 linear feet ²
Rear setback:	50 linear feet
Maximum ground coverage	10% of lot area
Maximum density per acre:	0.50 DU
Height:	45 linear feet

¹ Single-family dwellings require building lots of two acres or more.

² The first number in the column is the required setback for a side yard not abutting a street; the second number is the required setback for a side yard abutting a residential street; the third number is the required setback for a side yard abutting a collector or major street.

(d) *Specific uses.* The following specific uses are allowed in the A district when authorized under the provisions of section 42-45:

USE	PARKING REGULATIONS
Assisted living facility	1 space per employee, plus 1 space for each 6 beds
Airport, landing field	1 space per employee, plus 1 space per stored vehicle
Cemetery or mausoleum	1 space per employee plus 1 space for every 1,000 square feet of gross floor area
Church, rectory, place of worship	1 space for every 4 seats in the main auditorium
Community home	1 space per employee, plus 1 space for each 6 beds
Electric power generating plant	1 space per employee
Exhibition area	1 space per employee, plus 1 space for each 2 patrons based on maximum patron load

Fairgrounds	1 space per employee, plus 1 space for each 2 patrons based on maximum patron load
Feedlot, livestock	1 space per employee
Flea market	1.5 spaces for each 200 square feet of gross floor area or market area
Fraternal organization, lodge	1.25 spaces per 200 square feet
Fraternal organization, lodge or civic club	1.25 spaces per 200 square feet
Golf driving range	1 space per employee plus 1 space per 5,000 square feet of floor area
Guest house	1 space per unit
Hatchery	1 space for each 2 employees on the maximum working shift, plus space to accommodate all vehicles used in connection therewith, but not less than 1 space for each 1,000 square feet of gross floor area, whichever is greater
Heliport or heli-atop	1 space if located on the ground
Landfill	1 space per employee
Liquefied petroleum gas, storage and sale (no bulk plants)	1 space per employee plus 1 space for every 2000 square feet of floor area
Prison, jail or place of incarceration	1 space per employee plus 1 space for every 200 square feet of visitor floor area
Public or private franchised utility, excluding office buildings, garages, shops, railroad yards, loading yards, and warehouses	1 space per employee
Racetrack	1 space for every 4 seats or bench seating
Radio, TV or microwave operation, amateur. (See further regulations in section 42-55(i))	1 space per employee
Radio, TV or microwave operation, commercial. (See further regulations in section 42-55(i))	1 space per employee
Rodeo arena and grounds	1 space for every 4 seats or bench seating
School, trade or commercial	1 space for each 2 students, plus 1 space for each classroom, laboratory or instruction area
Servant's, caretaker's or guard's residence	1 space per unit
Service yards of government agency	1 space per employee
Sewage treatment plant	1 space per employee
Shooting range, target range	1 space per employee plus 1 space for every 5,000 square feet of floor area
Shops, office and/or storage area of public or private utility	1 space per employee
Solid waste transfer station	1 space per employee
Water treatment plant	1 space per employee

(Ord. No. 2015-005, § 1, 4-20-2015)

ORDINANCE NO. 2023-0006

AN ORDINANCE OF THE CITY OF ALVARADO, TEXAS, REZONING FROM A “PD” (PLANNED DEVELOPMENT) ZONING DISTRICT TO THE “I-A” (INSTITUTIONAL OVERLAY - AGRICULTURAL) ZONING DISTRICT, A PORTION OF TRACT 6 IN THE J. M. ROSS SURVEY, ABSTRACT NUMBER 737, BEING 22.8 ACRES ADDRESSED IN THE 1200 BLOCK OF N. CUMMINGS DRIVE, IN THE CITY OF ALVARADO, JOHNSON COUNTY, TEXAS: PROVIDING FOR AMENDMENT OF THE FUTURE LAND USE MAP IN THE ALVARADO COMPREHENSIVE PLAN; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, notice of a hearing before the Planning and Zoning Commission was sent to real property owners within 200 feet of the property herein described at least 11 days before such hearing; and

WHEREAS, notice of a public hearing before the City Council was published in a newspaper of general circulation in Alvarado, Texas at least 16 days before such hearing; and

WHEREAS, public hearings to change the zoning on the property herein described were held before both the Planning and Zoning Commission and the City Council, and the Planning and Zoning Commission has heretofore made a recommendation concerning the zoning change; and

WHEREAS, The City Council amends the Future Land Use map in the Alvarado Comprehensive Plan to change future land use designation from Low Density Residential to Public/Semi-Public for the property described in Exhibit A, to be consistent with the rezoning; and

WHEREAS, The City Council is of the opinion that the zoning change herein effectuated furthers the purpose of zoning as set forth in the Comprehensive Zoning Ordinance and is in the best interest of the citizens of the City of Alvarado;

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

SECTION 1. That the Future Land Use map in the Alvarado Comprehensive Plan is hereby amended to change the future land use designation on the hereinafter described property and area as shown below:

Approximately 22.8 acres of land situated in the J. M. Ross Survey, Abstract Number 737 from Low Density Residential to Public/Semi-Public, in the

City of Alvarado, Johnson County, Texas, and more fully described in Exhibit A hereto.

SECTION 2. That the Comprehensive Zoning Ordinance and the Zoning Map of the City of Alvarado are hereby amended to change the zoning designation on the hereinafter described property and area as shown below:

Approximately 22.8 acres of land situated in the J. M. Ross Survey, Abstract Number 737 from a “PD” (Planned Development) zoning district to “I-A” (Institutional Overlay - Agricultural) zoning district, in the City of Alvarado, Johnson County, Texas, and more fully described in Exhibit A hereto.

SECTION 3. This ordinance shall be cumulative of all provisions and ordinances of the Code of Ordinances of the City of Alvarado, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

SECTION 4. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and section of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 5. Any person, firm or corporation who violates, disobeys, omits, neglects or refuses to comply with or who resists the enforcement of any of the provisions of this ordinance involving zoning, fire safety, or public health and sanitation shall be fined not more than Two Thousand Dollars (\$2,000.00). Each day that a violation is permitted to exist shall constitute a separate offense.

SECTION 6. The City Secretary of the City of Alvarado is hereby directed to publish the caption, penalty clause, publication clause and effective date clause of this ordinance one time for two days in the official newspaper of the City, as authorized by Section 52.011 of the Local Government Code.

SECTION 7. This ordinance shall be in full force and effect from and after its passage and publication as required by law.

AND SO IT IS ORDAINED.

Passed on this the 20th day of March, 2023 by a vote of ____ to ____.

ATTEST:

CITY OF ALVARADO

Beth A. Walls, City Secretary

By: _____
Jacob Wheat, Mayor

EXHIBIT A

LEGAL DESCRIPTION

BEING THAT CERTAIN TRACT OF LAND SITUATED IN THE J.M ROSS SURVEY, ABSTRACT NUMBER 737, JOHNSON COUNTY, TEXAS AND BEING A PORTION OF THAT TRACT OF LAND DESCRIBED BY DEED TO AGAVE TRAIL DEVELOPMENT, LLC RECORDED IN THE INSTRUMENT NUMBER 2021-15490 OF COUNTY RECORDS, JOHNSON COUNTY, TEXAS AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

COMMENCING AT THE SOUTHWEST CORNER OF SAID AGAVE TRACT;

THENCE N 13°20'11" W, 461.52 FEET WITH THE WEST LINE OF SAID AGAVE TRACT, TO THE POINT OF BEGINNING

THENCE DEPARTING SAID WEST LINE, OVER AND ACROSS SAID AGAVE TRACT, N 13°20'11" W, 690.00 FEET;

THENCE N 76°39'54" E, 1,238.35 FEET CONTINUING OVER AND ACROSS SAID AGAVE TRACT;

THENCE S 13°31'40" E, 793.46 FEET, TO THE WEST LINE OF THAT TRACT OF LAND DESCRIBED BY DEED TO ALVARADO INDEPENDENT SCHOOL DISTRICT, RECORDED IN VOLUME 2691, PAGE 258 OF COUNTY RECORDS, JOHNSON COUNTY, TEXAS;

THENCE S 00°38'00" W, 374.01 FEET WITH SAID WEST LINE;

THENCE DEPARTING SAID EAST LINE, OVER AND ACROSS SAID AGAVE TRACT, N 59°00'35" W, 667.50 FEET;

THENCE S 76°39'54" W, 673.21 FEET, CONTINUING OVER AND ACROSS SAID AGAVE TRACT TO THE POINT OF BEGINNING AND CONTAINING 992,321 SQUARED FEET OR 22.781 ACRES OF LAND, MORE OR LESS.

ORDINANCE NO. 2023-0005

AN ORDINANCE OF THE CITY OF ALVARADO, TEXAS, REZONING FROM A “PD” (PLANNED DEVELOPMENT) ZONING DISTRICT TO THE “I-A” (INSTITUTIONAL OVERLAY - AGRICULTURAL) ZONING DISTRICT, A PORTION OF TRACT 6 IN THE J. M. ROSS SURVEY, ABSTRACT NUMBER 737, BEING 22.8 ACRES ADDRESSED IN THE 1200 BLOCK OF N. CUMMINGS DRIVE, IN THE CITY OF ALVARADO, JOHNSON COUNTY, TEXAS: PROVIDING FOR AMENDMENT OF THE FUTURE LAND USE MAP IN THE ALVARADO COMPREHENSIVE PLAN; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, notice of a hearing before the Planning and Zoning Commission was sent to real property owners within 200 feet of the property herein described at least 11 days before such hearing; and

WHEREAS, notice of a public hearing before the City Council was published in a newspaper of general circulation in Alvarado, Texas at least 16 days before such hearing; and

WHEREAS, public hearings to change the zoning on the property herein described were held before both the Planning and Zoning Commission and the City Council, and the Planning and Zoning Commission has heretofore made a recommendation concerning the zoning change; and

WHEREAS, The City Council amends the Future Land Use map in the Alvarado Comprehensive Plan to change future land use designation from Low Density Residential to Public/Semi-Public for the property described in Exhibit A, to be consistent with the rezoning; and

WHEREAS, The City Council is of the opinion that the zoning change herein effectuated furthers the purpose of zoning as set forth in the Comprehensive Zoning Ordinance and is in the best interest of the citizens of the City of Alvarado;

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SECTION 4. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and section of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

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SECTION 7. This ordinance shall be in full force and effect from and after its passage and publication as required by law.

AND SO IT IS ORDAINED.

Passed on this the 20th day of March, 2023 by a vote of ____ to ____.

ATTEST:

CITY OF ALVARADO

Beth A. Walls, City Secretary

By: _____
Jacob Wheat, Mayor

EXHIBIT A

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City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Justin French, Community Development Director

AGENDA ITEM:

Consideration and action to approve the application of Alvarado Independent School District on behalf of Agave Trail Development, LLC for approval of the Alvarado North Addition preliminary plat on 22.8 acres known as a portion of Tract 6 in the J. M. Ross Survey, A-737, addressed in the 1200 block of N. Cummings Drive.

BACKGROUND & FINDINGS:

The preliminary plat application was submitted and deemed administratively complete on February 28, 2023. Per Section 34-34.c of the Alvarado subdivision ordinance (as modified by Texas House Bill 3167 of Legislative Session in 2019), the City Council shall:

- (1) Act within 30 days after the filing of preliminary plat,
- (2) Make one of the following actions.
 - a. Approve.
 - b. Approve with conditions.
 - c. Disapprove with explanation.

The Future Lane Use (FLU) map within the Alvarado Comprehensive Plan designates the subject site for Low Density Residential; however, the applicant requests a rezoning to the I-A District that is accompanied by a proposed amendment to the Public/Semi-Public land use category. Staff finds the preliminary plat to comply with the minimum standards of the Alvarado subdivision ordinance and all other ordinances with the exceptions being stated in the attached recommended conditions of approval letter.

FINANCIAL IMPACT:

None.

RECOMMENDATION:

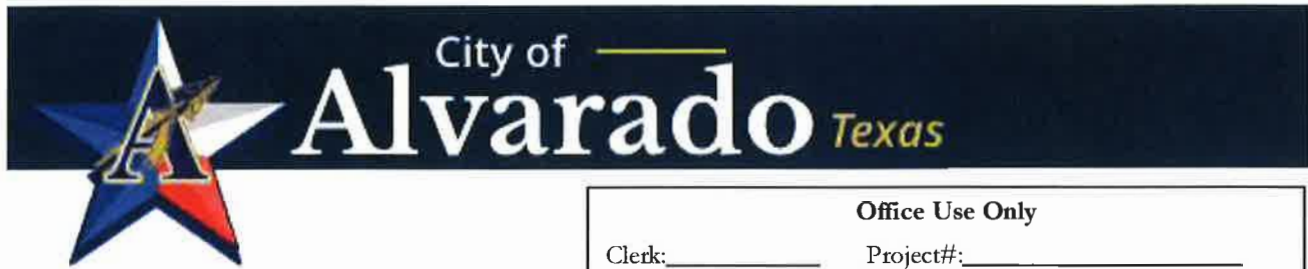
On March 14, 2023, the Planning and Zoning Commission recommended by a 3-0 vote that City Council approve with conditions listed in the recommended conditions of approval letter attached.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

ATTACHMENTS:

Application
Applicant's Memorandum
Location Map
Preliminary Plat
P&Z's Recommended Conditions of Approval Letter
City Engineer's Remarks & Proportionality Determination



PLAT APPLICATION

Office Use Only

Clerk: _____ Project#: _____
Fee: \$ _____
Date Pd: _____ Check# or Cash: _____
Receipt#: _____ Received by: _____

Please submit all plat documents and ensure they are in compliance with the City of Alvarado Subdivision Ordinance.

Type of Plat

☒ Preliminary Plat ☐ Final Plat ☐ Plat Revision ☐ Administrative Plat

Title of Plat Lot 1, Block 1 Alvarado ISD Addition

Total Lots 1 Total Acres 22.781 ac. Current Zoning PD

Subdivision Name Alvarado ISD Addition Lots 1 Block(s) 1

Survey Name(s) J.M. Ross Survey Abstract No.(s) 737 Tract(s) 2021-154902

Address/Location 1220 N. Cummings

Applicant

Company or Name Alvarado ISD

Contact Name Thomas Bartkowski, PE

Address 102 S. Bill Jackson City Alvarado State TX Zip 76009

Telephone 817-953-2777 Email thomas.bartkowski@pelotonland.com

Owner (If Different)

Company or Name Agave Trails Development

Contact Name John Heilman Lot 1, Block 1 Alvarado ISD Addition

Address 300 Lamar St. City Roanoke State TX Zip 76262

Telephone 817-897-7737 Email john@briarpath.net

I further understand that this request will be placed on the appropriate Planning & Zoning Commission and City Council agendas and must meet requirements of the Subdivision Regulations. All plats must be accepted in writing and not considered filed until accepted by the City Council.



Signature of Applicant, Owner, or Authorized Agent
Authorized Agent

January 30, 2023

Date

Planning Official

Fee: \$

Date of P&Z Meeting

Date of Council Meeting

Signature of Planning Official

Received By

Date Received

Date Approved

MEMORANDUM

TO: Justin French

FROM: Thomas Bartkowski, PE

DATE: January 30, 2023

SUBJECT: Preliminary Plat Application

This memorandum is intended to provide an overview of the proposed new Alvarado ISD North Elementary School.

Street Surfacing: All pavement within the site is intended to be concrete. Driveway connections to N. Cummings are intended to be asphalt as a temporary condition until the re-construction of N. Cummings into a major arterial.

Drainage: All drainage on-site will be private. The site generally drains from the northwest to the southeast. At the southeast corner of our site, we propose a detention pond.

Water Supply: Domestic water, irrigation water and water for fire suppression for our site will come from taps to the City's existing 8-inch waterline in N. Cummings.

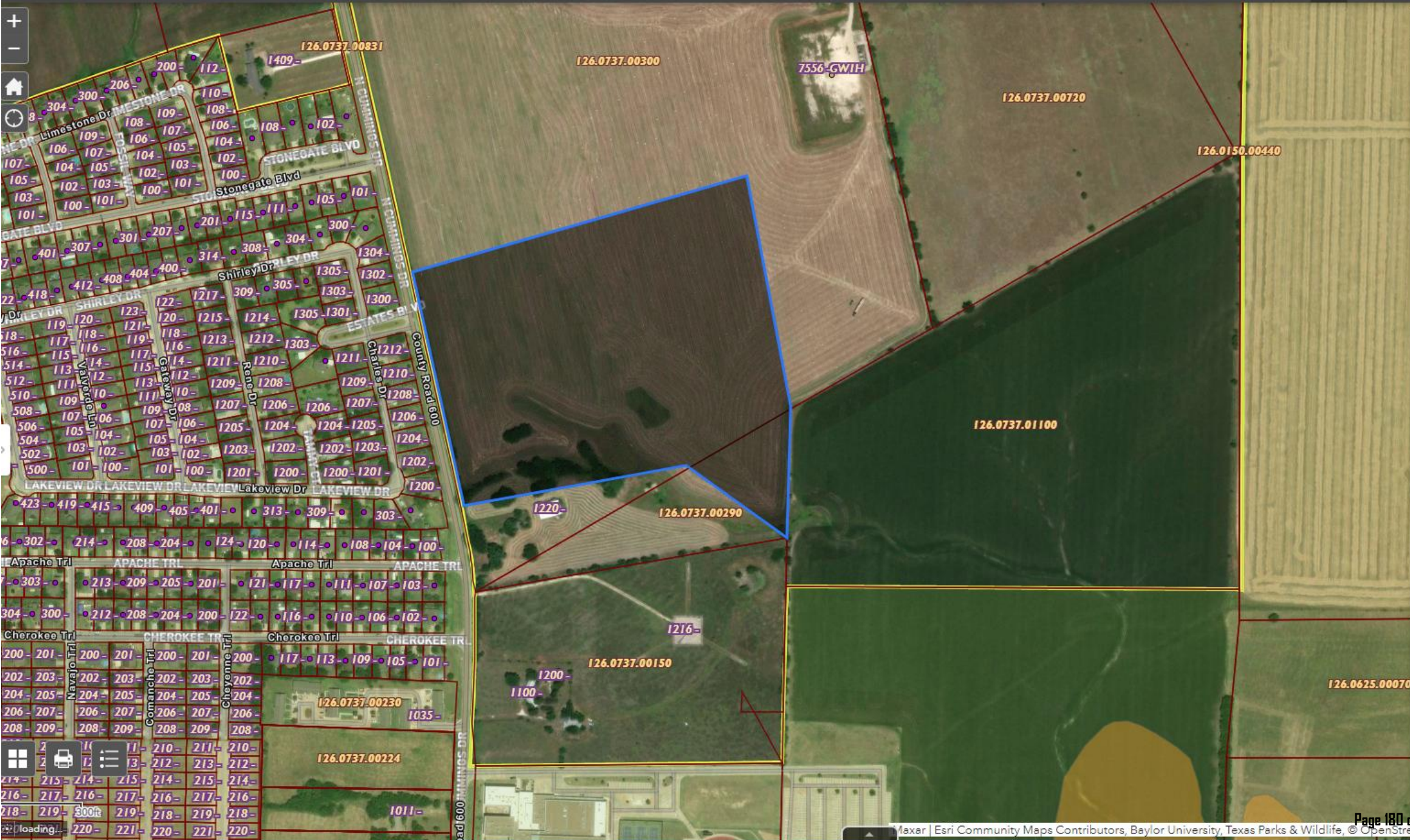
Sanitary Sewer: Due to topography of the site, we propose a sanitary sewer pump station. The pump station will be a private facility maintained by the District. We propose a 4-inch forcemain across our site. At Estates Blvd., we propose to cross N. Cummings by bore and tap into an existing City sanitary sewer manhole.

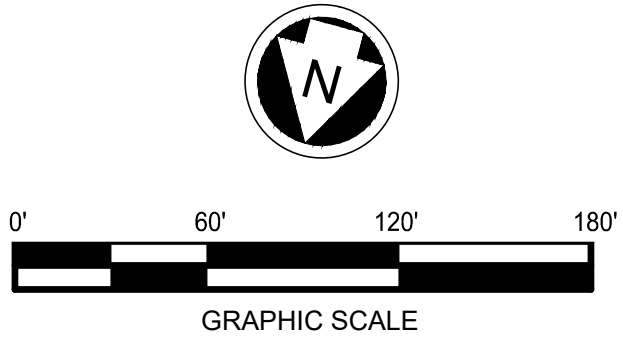
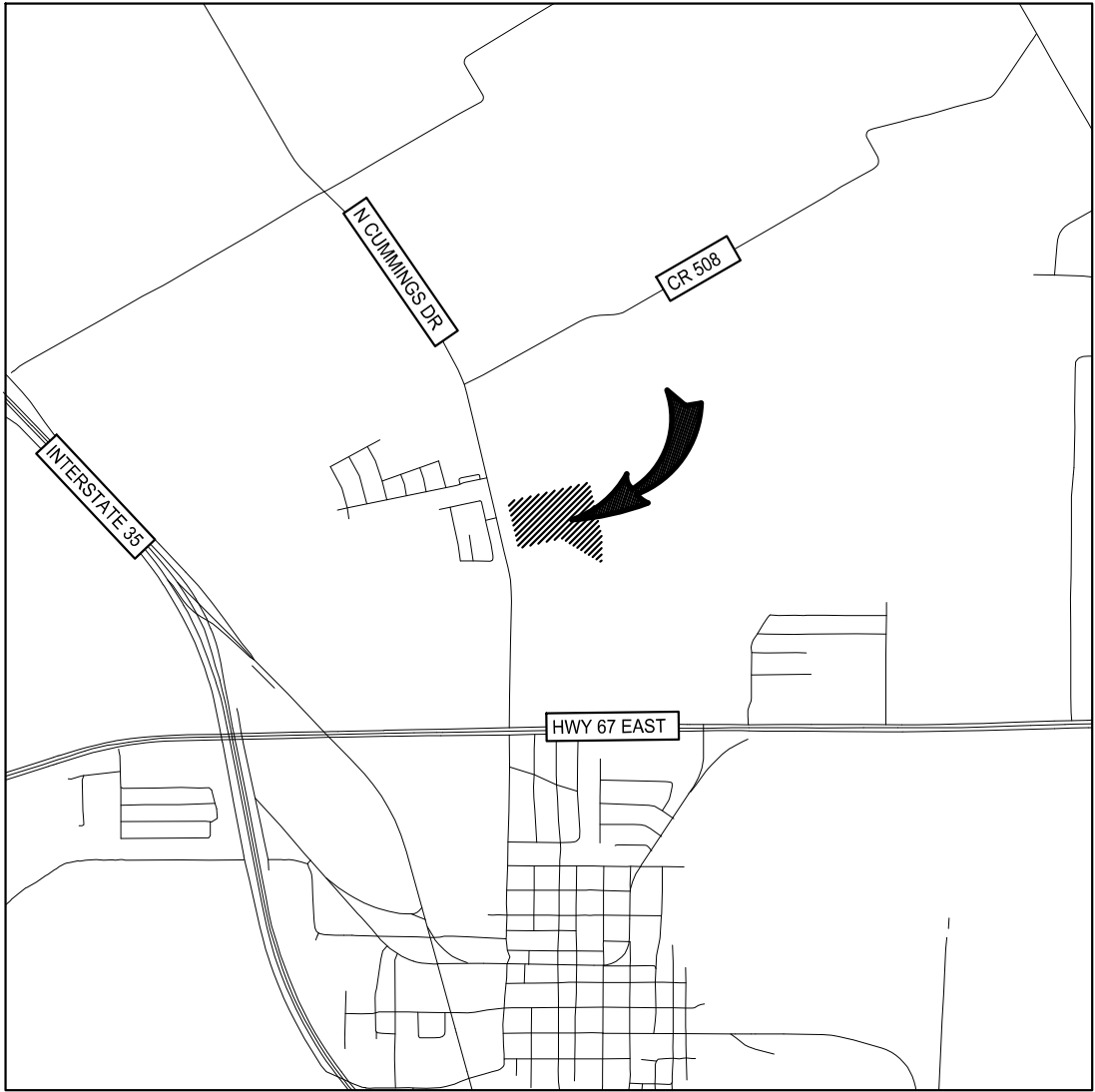
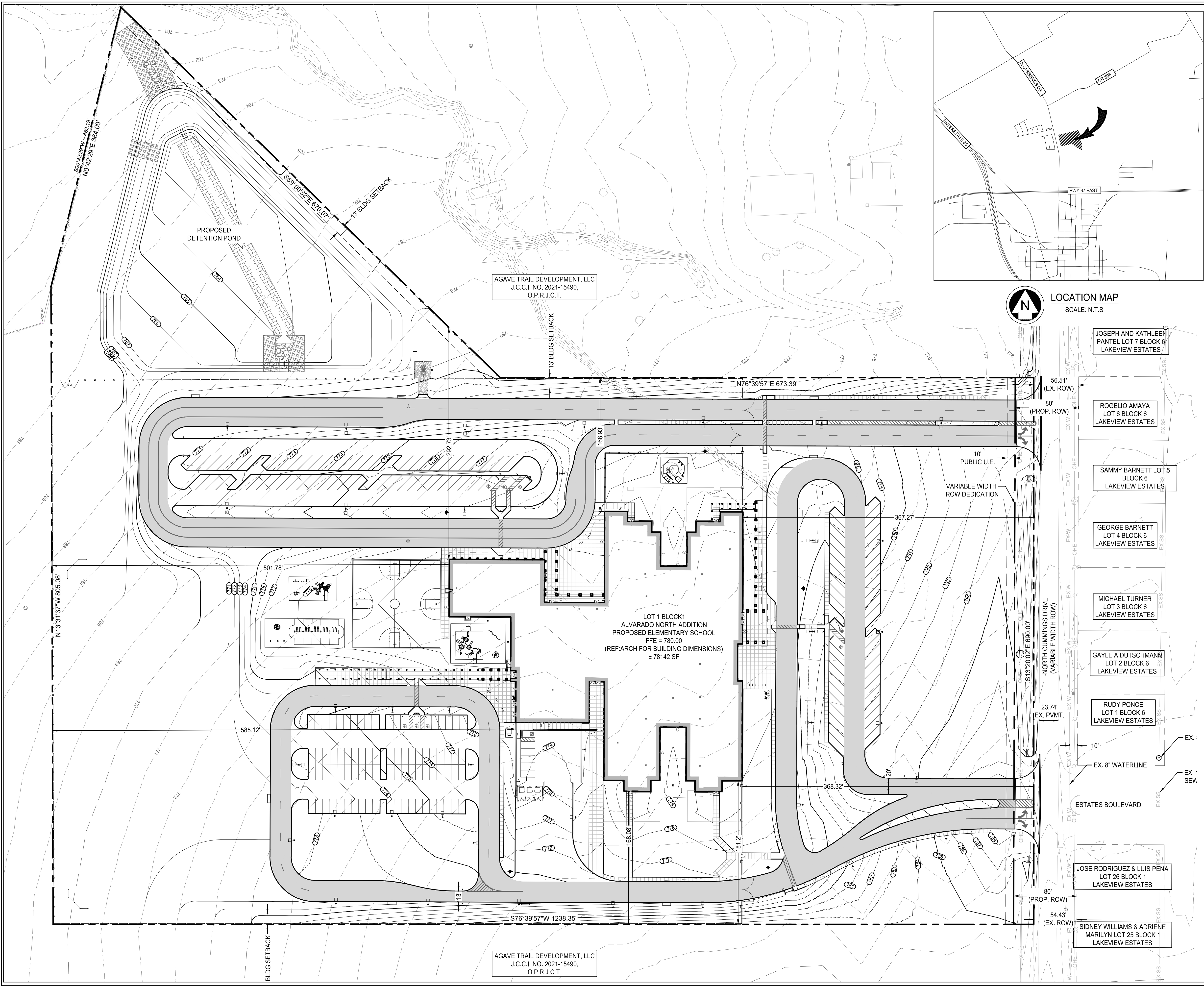
Owner:

Alvarado Independent School District
102 S. Bill Jackson
Alvarado, TX 76009
817-783-6800

Engineer and Surveyor:

Peloton Land Solutions
500 West 7th Street
Suite 1300
Fort Worth, TX 76102
817-953-2777





- LEGEND**
- PROPERTY LINE
 - - - EASEMENT LINE

SITE DATA SUMMARY

BUILDING AREA	78,142 SF
TOTAL SITE AREA	22.8 AC
PROP. PARKING SPACES	181
PROP. ADA SPACES	8
TOTAL PARKING SPACES	189
BICYCLE PARKING	16

LOCATION MAP
SCALE: N.T.S.

LEGAL DESCRIPTION

BEING THAT CERTAIN TRACT OF LAND SITUATED IN THE J.M ROSS SURVEY, ABSTRACT NUMBER 737, JOHNSON COUNTY, TEXAS AND BEING A PORTION OF THAT TRACT OF LAND DESCRIBED BY DEED TO AGAVE TRAIL DEVELOPMENT, LLC RECORDED IN THE INSTRUMENT NUMBER 2021-15490 OF COUNTY RECORDS, JOHNSON COUNTY, TEXAS AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

COMMENCING AT THE SOUTHWEST CORNER OF SAID AGAVE TRACT;

THENCE N 13°20'11" W, 461.52 FEET WITH THE WEST LINE OF SAID AGAVE TRACT, TO THE **POINT OF BEGINNING**

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A PRELIMINARY PLAT FOR
**ALVARADO NORTH
ADDITION**
CONTAINING: LOT 1 - BLOCK 1
EXISTING 'PD-SF2' ZONING
BEING 22.781 ACRES OF LAND

SURVEYOR / ENGINEER
PELTON
LAND SOLUTIONS
9800 HILLWOOD PARKWAY
SUITE 250
FORT WORTH, TX 76177
PHONE: 817-562-3350

DEVELOPER / OWNER
ALVARADO ISD
102 S. BILL JACKSON
ALVARADO, TX 76009
817-783-6800

REF. CASE #

NOTICE: SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF CITY SUBDIVISION ORDINANCE AND STATE PLATTING STATUTES AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS.

PROJECT NO.	HUC22001
FILE PATH	G:\JOB\HUC22001_ALVARADO_ISD_NORTH_DESIGN\CIVIL\
DRAWN BY	CGW
REVIEWED BY	KKA
DATE	FEBRUARY 26, 2023



City of Alvarado
104 W. College Alvarado, TX 76009
817-790-3351 ♦ Fax 817-783-7925 ♦ www.cityofalvarado.org

March 14, 2023

Peloton Land Solutions
Attn: Thomas Bartkowski, PE MBA
500 W. 7th Street, Suite 1300
Fort Worth, TX 76102
817.953.2777 ext. 277
Thomas.bartkowski@pelontonland.com

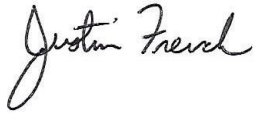
Re: Lot 1, Block 1 of the Alvarado North Addition Preliminary Plat

Dear Mr. Bartkowski,

This letter is to inform you that on March 20, 2023, the Alvarado City Council conditionally approves the preliminary plat for the Alvarado North Addition with the following conditions that must be addressed with the final plat submittal.

1. No creation of point discharge where one does not exist.
2. No lot-to-lot drainage.
3. Detention pond must be designed to detain to existing conditions for all required storm events. No adverse impacts are allowed.
4. Fire Marshall must review fire lane configuration as access around site is limited.
5. Provide the number of proposed students for this site for a fire flow analysis can be run in the City's hydraulic model with connection to the 8-inch water main to determine if connection to the planned 12-inch water main along N. Cummings Road is required.
6. Provide an offsite 20' sanitary sewer easement across the AISD property from Hwy 67 to the subject site for future gravity flow connection once the 12-inch sanitary sewer main is constructed by others. See City Engineer's comments on preliminary plat copy attached.
7. On the final plat, illustrate a portion of this offsite 20' sanitary sewer easement and label the instrument number dedicating this easement.
8. The engineering plans submitted with the final plat and building permit must include ADA-compliant sidewalk across N. Cummings Drive in line with the north or south side of Estates Boulevard.

Sincerely,

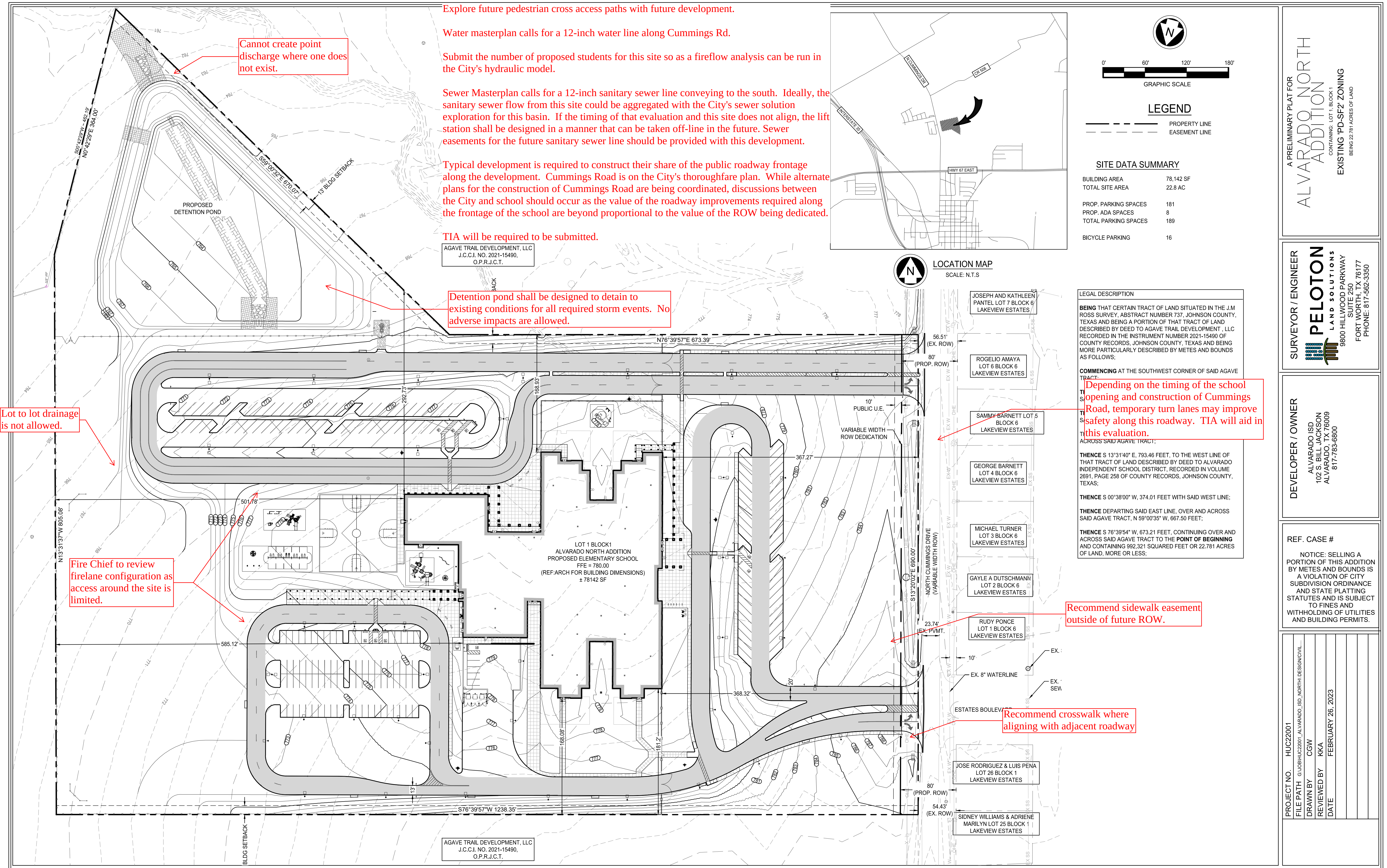


Justin French, AICP
Community Development Director
City of Alvarado
104 W. College Ave. | Alvarado, TX 76009
817.790.3351 | 817.240.9585 mobile
frenchj@cityofalvarado.org

cc.

Alvarado Independent School District
Attn: Mark Ratcliff
PO Box 387
Alvarado, TX 76009
817.783.6800
markr@alvaradoisd.net

Agave Trails Development LLC
Attn: John R. Heilman
300 Lamar St.
Roanoke, TX 76262
817.897.7737
agavedevelopment@gmail.com





City Council Meeting Management Report

Meeting Date: March 20, 2023

Contact: Justin French, Community Development Director

AGENDA ITEM:

Consideration and action to approve the application of Stephanie Torrez on behalf of Rez Real Estate Investments, LLC for approval of the Lot 1, Block 86 of the Original Town of Alvarado Addition preliminary plat being 0.36 of an acre and known as a portion of tract in the A. J. Patton Survey, A-685, addressed 705 at E. Davis Avenue.

BACKGROUND & FINDINGS:

The preliminary plat application was submitted and deemed administratively complete on February 19, 2023. Per Section 34-34.d of the Alvarado subdivision ordinance, the City Council shall:

- (1) Act within 30 days after P&Z's recommendation,
- (2) Conclude one of the following.
 - a. Approve.
 - b. Approve with conditions.
 - c. Disapprove.

The Future Land Use (FLU) map within the Alvarado Comprehensive Plan designates the subject site for Low Density Residential, and the property is zoned Single-Family Residential (SF-2) District. Staff finds the preliminary plat and sanitary sewer construction plans to comply with the minimum standards of the Alvarado subdivision ordinance and all other ordinances with the exceptions being stated in the attached recommended conditions of approval letter.

FINANCIAL IMPACT:

None.

RECOMMENDATION:

On March 14, 2023, the Planning and Zoning Commission recommended by a vote of 3-0 that Council approval with conditions listed in the recommended condition of approval letter attached. Staff recommends the same.

MANAGEMENT REVIEW:

Paul DeBuff, City Manager

ATTACHMENTS:

Application
Location Map
Recommended Conditions of Approval Letter
Preliminary Plat
Sanitary Sewer Construction Plans

CITY OF ALVARADO

APPLICATION FOR PLATTING CHANGES

Office Use Only
All necessary
information has
been submitted.
Date: _____

Plat change is: **Preliminary** / Final / Combo / Replat

Clerk: _____

DATE: 8/29/2022 CLERK: Pray FEE: 205⁰⁰ CASE NO: 2022-0470

NAME OF APPLICANT: Stephanie Torrez PH: (214) 980-1443

MAILING ADDRESS: PO Box 961, Waxahachie, TX 75168

APPLICANT IS THE: **OWNER** / LEASER / PURCHASER OF THE PROPERTY.

circle one

NAME OF OWNER: Stephanie Torrez PH: (214) 980-1443

MAILING ADDRESS: PO Box 961, Waxahachie, TX 75168

STREET ADDRESS OF PROPERTY: 705 E Davis, Alvarado, TX 76009

LEGAL DESCRIPTION: _____

ACREAGE: 0.36 PRESENT USE: lot

PROPOSED USE OF PROPERTY: new residential construction

USAGE OF ADJACENT PROPERTY NORTH: _____

SOUTH: _____

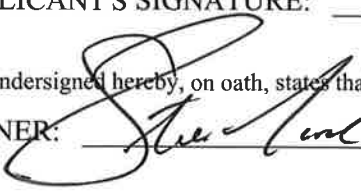
EAST: _____

WEST: _____

NOTE: If the property can be identified by the subdivision or addition please include that with the lot and block numbers as the legal description. You must also attach a copy of the appropriate portion of the subdivision or addition plat with the subject property clearly indicated on it. If property is not part of a subdivision or addition plat, give the complete metes and bounds description of the property and indicate the location of said property by identifying one or more adjacent tracts and/or rights-of-way or attach a surveyor's plat of the property.

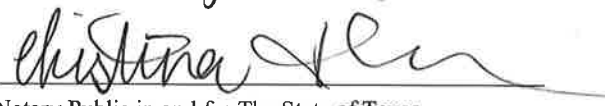
APPLICANT'S SIGNATURE: _____

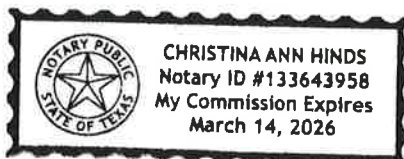
The undersigned hereby, on oath, states that he or she is the record owner of the property for which this application is made.

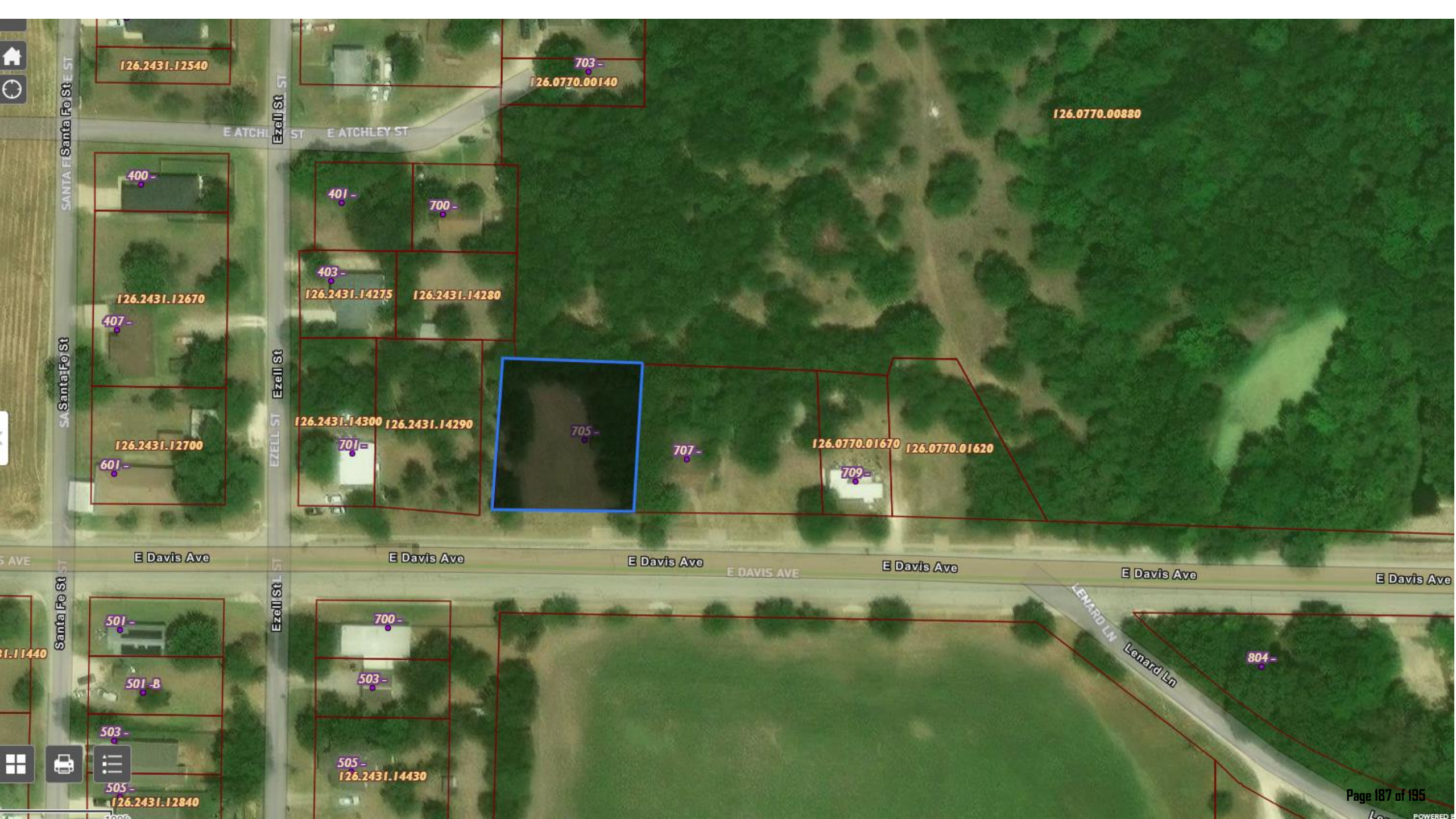
OWNER: 

SWORN TO AND SUBSCRIBED before me this 29th day of August, 2022, by the person whose signature appears directly above.

<Seal>


Notary Public in and for The State of Texas.
My Commission expires March 14, 2026







City of Alvarado
104 W. College Alvarado, TX 76009
817-790-3351 ♦ Fax 817-783-7925 ♦ www.cityofalvarado.org

March 14, 2023

Rez Real Estate Investments, LLC
Attn: Stephanie Torrez
PO Box 961
Waxahachie, TX 75168
214.980.1443
rezsonsre@gmail.com

Re: Lot 1, Block 86 of the Original Town of Alvarado Addition Preliminary Plat

Dear Ms. Torrez,

This letter is to inform you that on March 14, 2023, the Alvarado Planning and Zoning Commission recommended approval of the preliminary plat and sanitary sewer construction plans for Lot 1, Block 86 of the Original Town of Alvarado Addition with the following conditions that must be addressed on the final plat submittal.

1. The front yard setback from E. Davis Avenue must be 35 feet because this lot fronts to an arterial.
2. Remove or clarify the 425.59' label in the plat drawing.
3. All text must be clear, legible and reproducible. Control monument labels for northwest and southwest corners are difficult to read.
4. Remove the duplicated graphic scale.
5. Remove the duplicated north arrow.
6. Move the Owner's Signature block and Notary Statement below the Owner's Certification block and Dedication Statement.
7. Change the year from 2022 to 2023 in the owner's signature block.
8. Change the City approval block to the following:

Approved this ____ day of _____, 20____, by the City Council of the City of Alvarado, Texas.

Mayor

City Secretary

9. Change the County Approval block to the following:

*Plat recorded in Volume _____, Page _____, Drawer_____.
Instrument #_____.*

Date: _____

County Clerk, Johnson County, Texas

Deputy, Johnson County, Texas

10. Add the following dedication statement to the plat following the metes and bounds legal description and above the owner's signature block.

Now Therefore, Know All Men by These Presents:

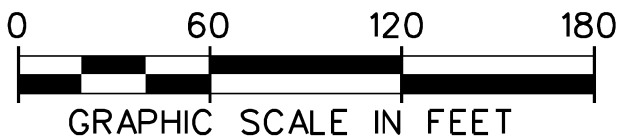
That, Rez Real Estate Investments, LLC, acting by and through the undersigned, its duly authorized agent, does hereby adopt this plat designating the hereinabove described real property as Original Town of Alvarado Addition, Lot 1, Block 86, an addition to the City of Alvarado, Johnson County, Texas and do hereby dedicate to the public's use the streets, alleys, rights-of-way, easements and any other public areas shown on this plat.

11. The sanitary sewer construction plans must be signed and sealed by the design engineer.
12. TxDOT permit must be obtained for the installation of sanitary sewer in the FM 1807 (aka E. Davis Avenue) right-of-way. The design engineer must upload the construction plans through TxDOT's UIR system, as a consultant. The Administrator in the UIR system from the City will then have to submit in the UIR system.
13. The final diameter and slope of the sanitary sewer extension must be reviewed by the Public Works Director to best optimize the design.
14. The details on Sheet 4 of the sanitary sewer construction plans must be from or in compliance with the City and NCTCOG standards for construction.
15. The design engineer must provide the engineer's opinion of probable cost of construction (EOPCC) with the final plat submittal.

Sincerely,



Justin French, AICP
Community Development Director
City of Alvarado
104 W. College Ave. | Alvarado, TX 76009
817.790.3351 | 817.240.9585 mobile
frenchj@cityofalvarado.org



FINAL-PLAT
LOT 1, BLOCK 86,
ORIGINAL TOWN OF ALVARADO, TEXAS,
JOHNSON COUNTY, TEXAS.

THIS _____ DAY OF _____ 2022.

Rez Real Estate Investments, LLC.
P.O. BOX 961
Waxahachie Texas, 75168
254-205-7708

Stephanie Torrez (Agent)

Before me, Notary Public in and for Johnson County, Texas,
appeared Stephanie Torrez known to me to be the person
whose name is subscribed to the foregoing instrument
and acknowledges that they executed the same for the purpose and
consideration therein expressed.

Notary Public in and for Johnson County, Texas

My Commission expires _____

APPROVED THIS _____ DAY OF _____, 2____, BY THE
DIRECTOR OF COMMUNITY DEVELOPMENT OF THE CITY OF
ALVARADO, TEXAS, AS AUTHORIZED BY SECTION 4.6 OF THE
SUBDIVISION ORDINANCE OF THE CITY OF ALVARADO, TEXAS.

DIRECTOR OF COMMUNITY DEVELOPMENT

CITY SECRETARY

DATE

BLOCK 86:
LOT 1
TOTAL ACRES IN LOTS = 0.36 ACRES
THIS FINAL-PLAT WAS PREPARED IN AUGUST 2022.

PLAT RECORDED IN INSTRUMENT # _____, & SLIDE _____

DATE: _____

COUNTY CLERK: _____

DEPUTY: _____

LEGAL DESCRIPTION

BEING a 0.36 acre tract of land situated in the ANDREW J. PATTON
SURVEY, ABSTRACT NUMBER 685, of Johnson County, Texas, and being
all of that certain tract of land conveyed by deed to Rez Real Estate
Investment LLC, as recorded by deed in Instrument No., 2019-32394, of
the Deed Records of Johnson County, Texas, and being more
particularly described by metes and bounds as follows;

COMMENCING at a found 1/2" iron rod situated at the Northeast
corner intersection of East Davis Ave. and Ezell Street;

THENCE S 89°45'22" E ALONG THE NORTH R.O.W. LINE OF E. DAVIS
AVE. (A 80.00' ROW) A DISTANCE OF 175.00', TO A FOUND 1/2" IRON
ROD WITH YELLOW FORT WORTH SURVEYING CAP, FOR THE POINT OF
BEGINNING OF THIS TRACT OF LAND;

THENCE N 01°27'08" E A DISTANCE OF 131.02', TO A FOUND 1-1/2"
IRON PIPE, FOR A CORNER;

THENCE S 89°27'01" E PASSING A 4" WOOD POST AT 3.95' AND
CONTINUING IN ALL A DISTANCE OF 120.23', TO A FOUND 1/2" IRON ROD
WITH YELLOW FORT WORTH SURVEYING CAP, FOR A CORNER;

THENCE S 01°27'08" W PASSING A FOUND 1/2" IRON ROD AT 0.70', AND
PASSING A FOUND 1" PIPE IN A TREE BASE AT 128.90', AND
CONTINUING IN ALL A DISTANCE OF 130.37', TO A FOUND 1/2" IRON ROD
WITH YELLOW FORT WORTH SURVEYING CAP, FOR A CORNER LOCATED ON
THE NORTH ROW LINE OF E. DAVIS AVE;

THENCE N 89°45'22" W ALONG THE NORTH ROW LINE OF E. DAVIS AVE.,
A DISTANCE OF 120.25', WHICH IS THE POINT OF BEGINNING, HAVING
AN AREA OF 0.36 ACRES OF LAND MORE OR LESS.

OWNER/DEVELOPER
Rez Real Estate Investments LLC.
P.O. Box 961
Waxahachie Texas 75168
254-205-7708
rezsonsre@gmail.com
Stephanie Torrez (Agent)

SURVEYOR:
CHRISTOPHER KINNY BRADLEY
R.PLS #5251
BRADLEY LAND SERVICE
P.O. BOX 279
ALVARADO, TEXAS 76009
(817) 819-7392
FIRM No. 10194652
chris@fwsurveying.com

NOTE: BASIS OF BEARING AND ALL BEARINGS AND DISTANCES AND COORDINATES
SHOWN HEREON ARE REFERENCED TO THE TEXAS COORDINATE SYSTEM NAD83
NORTH CENTRAL ZONE GRID.

PROPERTY IS LOCATED AT 705 E. DAVIS STREET ALVARADO TEXAS, 76009
ALL BOUNDARY CORNERS SET (IRS) ARE 3/4" IRON RODS WITH ORANGE BLS 5251 CAPS.
THIS PROPERTY IS LOCATED IN THE CITY OF ALVARADO, TEXAS.
ACCESS AND UTILITY EASEMENTS, AND BUILDING SET BACKS ARE AS SHOWN.

ACCESS TO THE PROPERTY IS ALONG E. DAVIS STREET.
ACCORDING TO FEMA/ U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT,
PART OF THIS PROPERTY BY SCALE APPEARS TO BE IN THE 100 YR. FLOOD
ZONE ACCORDING TO COMMUNITY PANEL NUMBER 48251C0215J
DATED DECEMBER 4, 2012, FOR JOHNSON COUNTY, TEXAS.

WATER SERVICE IS PROVIDED BY THE CITY OF ALVARADO.
SEWER SYSTEM PROVIDED BY THE CITY OF ALVARADO.
ELECTRIC SERVICE IS PROVIDED BY ONCOR ELEC.
PHONE SERVICE IS PROVIDED BY AT&T.

KNOW ALL BY THESE PRESENTS:

THAT I, CHRISTOPHER KINNY BRADLEY, DO HEREBY CERTIFY THAT I PREPARED THIS
PLAT AND THE FIELD NOTES MADE A PART THEREOF FROM AN ACTUAL AND ACCURATE
SURVEY OF THE LAND AND THAT THE CORNER MONUMENTS SHOWN THEREON WERE
PROPERLY PLACED UNDER MY PERSONAL SUPERVISION, IN ACCORDANCE WITH THE
SUBDIVISION REGULATIONS OF THE CITY OF ALVARADO, TX.

CHRISTOPHER KINNY BRADLEY RPLS # 5251



This survey also substantially complies with the current Texas Society of
Professional Surveyors Standards and Specifications for a Category 1A
Condition II Survey.

BRADLEY LAND SERVICE
P.O. BOX 279
ALVARADO, TEXAS, 76009
817-819-7392
FIRM No. 10194652

PROJECT NO.	2022010	DATE		REVISIONS	
DRAWN BY	CKB				
APPROVED BY					
DATE	11-09-2022				

Utility Construction Plans For
0.36 Acre
Andrew J. Patton Survey, Abst. 685
in the
CITY OF ALVARADO
JOHNSON COUNTY, TEXAS
(Also known as 705 E. Davis Street/F.M. 1807)

OWNER/DEVELOPER:
Rez Real Estate Investments
P.O. Box 961
Waxahachie, Texas 75168

Haleigh Osbourn
Phone: 214-980-1443
E-mail: office@rez-realestate.com

Date: January 06, 2023

Submitted by:

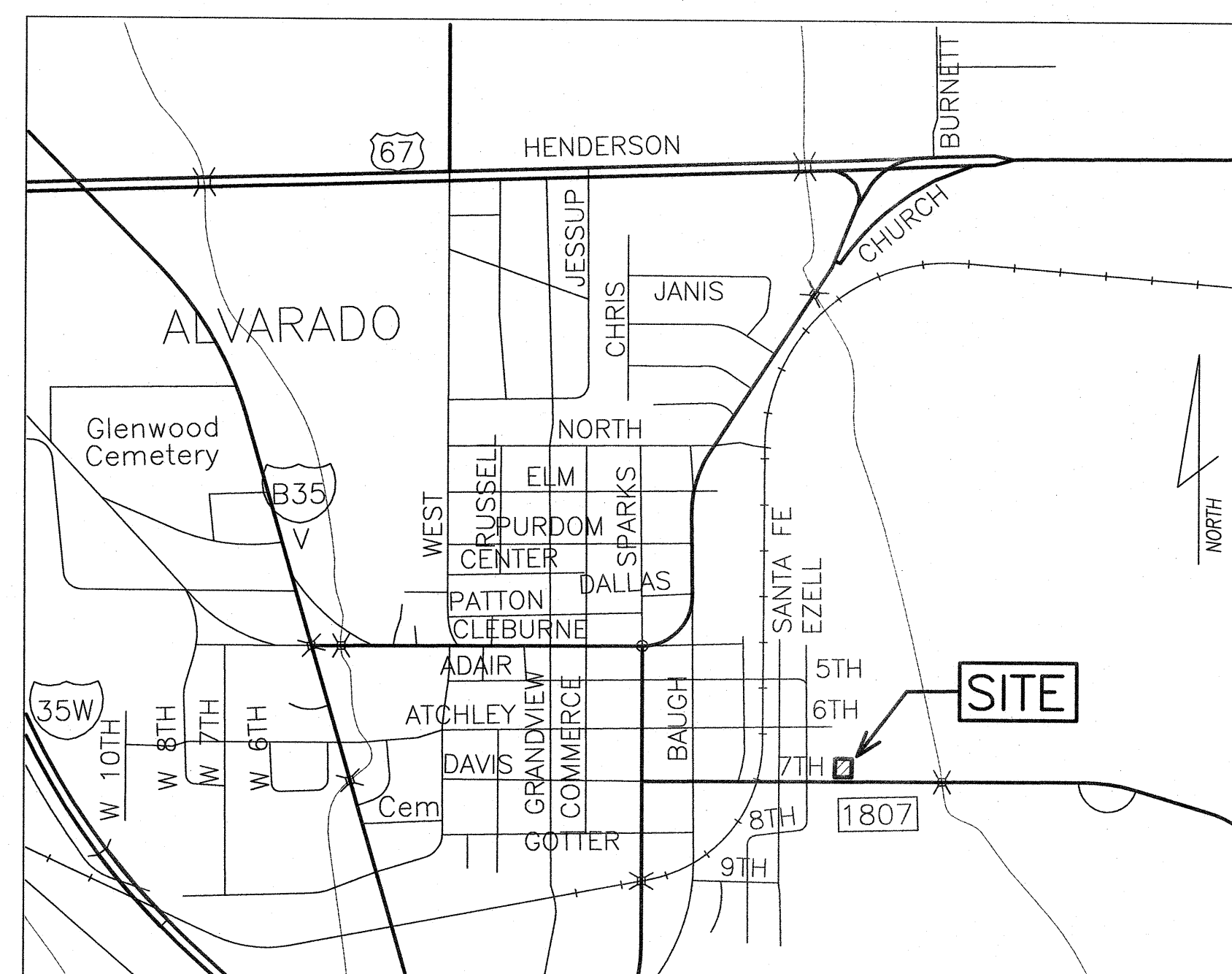
James McDill, P.E.

D&M
ENGINEERS

Davis & McDill, Inc.

(A Texas licensed engineering firm # F-8439)
P.O. Box 428, Waxahachie, Texas 75168
Phone: Metro 972-938-1185

JOB NO. 222-0254



SCALE: 1" = 1000'

INDEX

DESCRIPTION

COVER SHEET

AREA EXHIBIT

UTILITY PLAN/PROFILE

STANDARD DETAILS

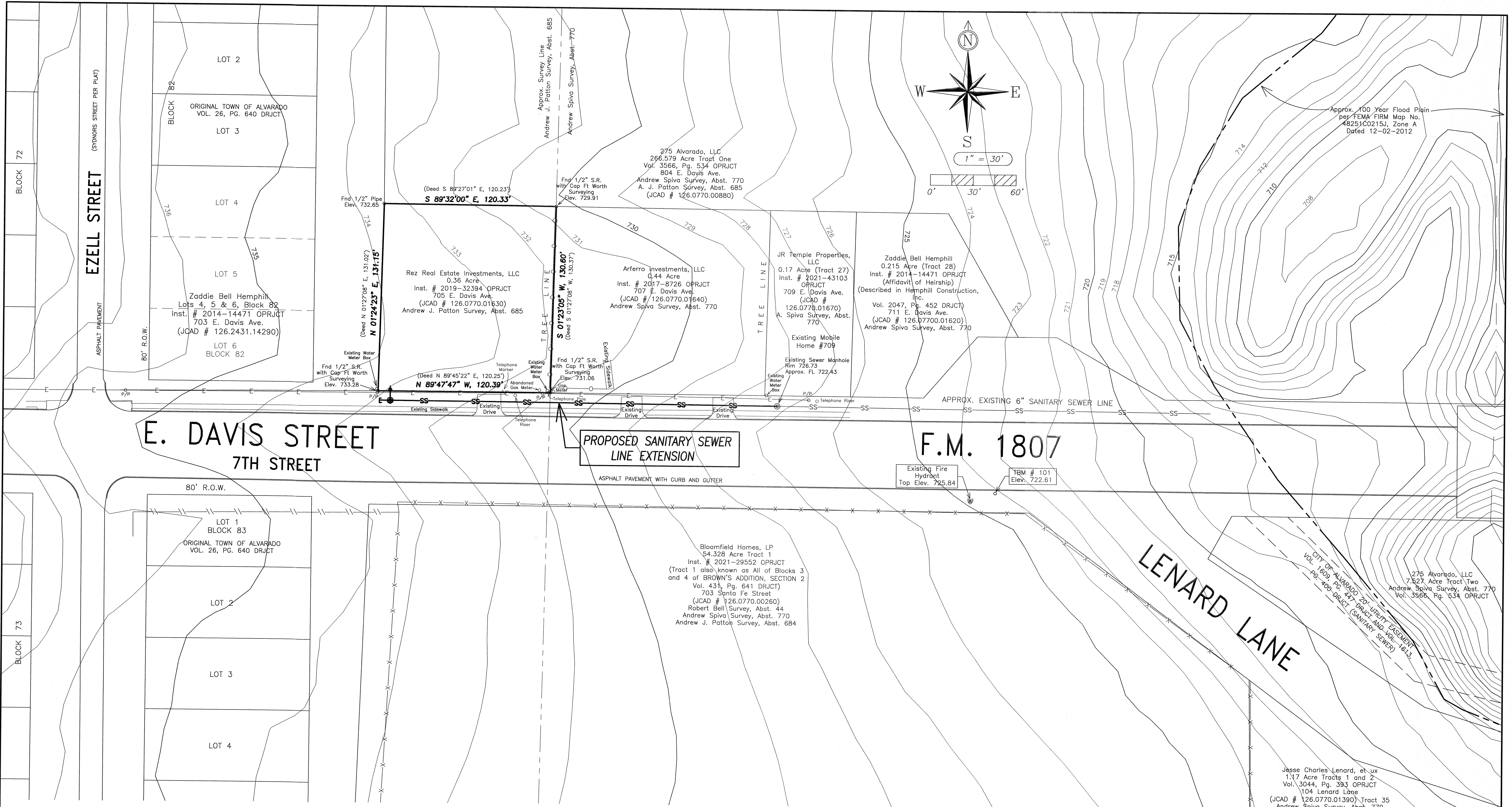
SHEET NO.

1

2

3

4



LEGEND	
O	Property Corner Symbol
Fnd.	Found
S.R.	Steel Rod
U.E.	Utility Easement
U.P.	Utility Pole
P.P.	Right of Way
FL	Flow Line
TC	Top of Curb
TP	Top of Pavement
Vol.	Volume
Pg.	Page
DRJCT	Deed Records Johnson County, Texas
OPRJCT	Official Public Records Johnson County, Texas
JCAD	Johnson County Appraisal District

LEGEND	
+++++	Railroad Track
---	Cable TV
---	Gas Line
---	Petroleum Pipeline
---	Electric Line
---	Sanitary Sewer Line
---	Water Line
---	Underground Telephone
---	Telephone
---	Wire Fence
---	Wood Fence
---	Iron Fence
---	Chain Link Fence

NOTE:
PRIOR TO BEGINNING CONSTRUCTION, THE CONTRACTOR SHALL VERIFY THE LOCATION AND DEPTH OF ALL UNDERGROUND UTILITIES.

APPROPRIATE TRAFFIC CONTROL IN ACCORDANCE WITH THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES IS REQUIRED FOR ALL WORK WITHIN PUBLIC RIGHT OF WAY.

TxDOT RIGHT OF WAY NOTES:

1. ALL DISTURBED AREAS WITHIN STATE RIGHT OF WAY MUST BE SEEDED, AND VEGETATION MUST BE RE-ESTABLISHED.
2. ALL UTILITY LINES TO BE INSTALLED WITHIN STATE RIGHT OF WAY MUST BE PERMITTED. PERMITS MUST BE OBTAINED BY THE UTILITY OWNER.

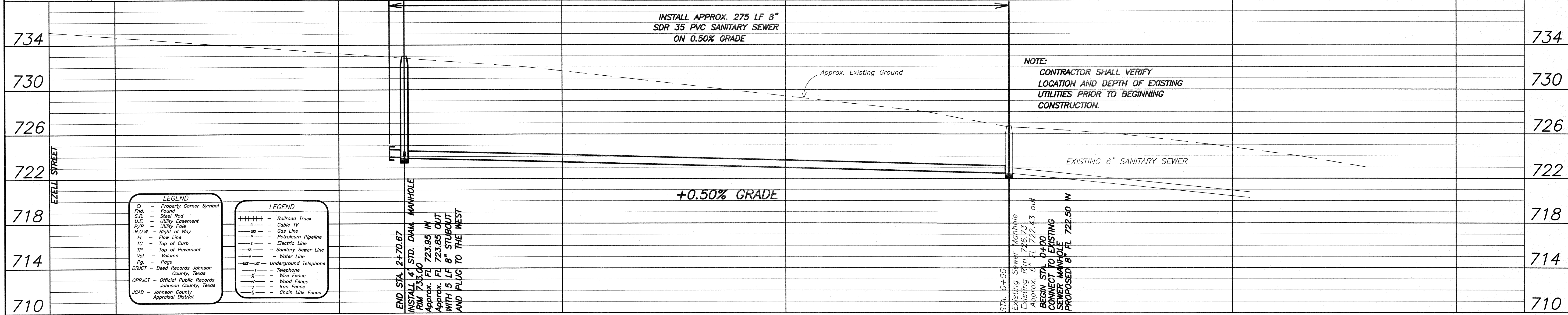
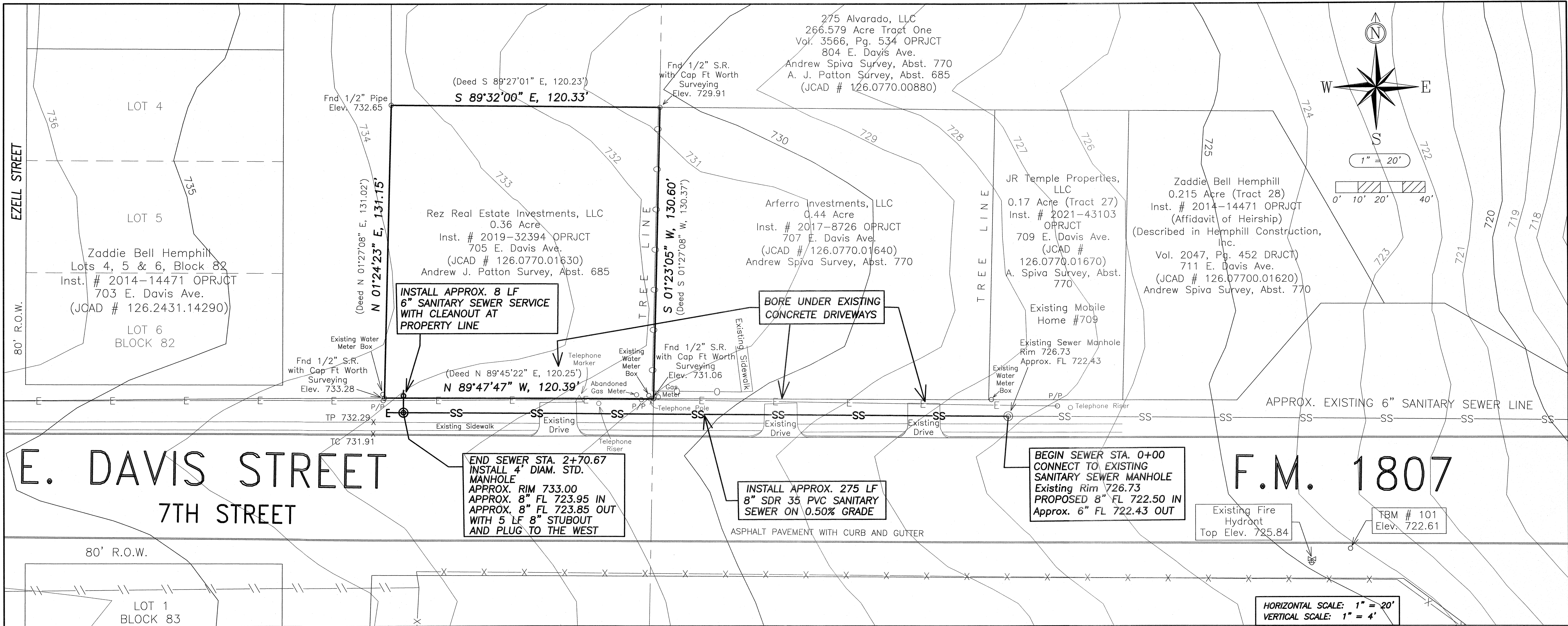
OWNER/DEVELOPER:
Rez Real Estate Investments
P.O. Box 961
Waxahachie, Texas 75168

Haleigh Osbourn
Phone: 214-980-1443
E-mail: office@rez-realestate.com

AREA EXHIBIT
0.36 Acre
Andrew J. Patton Survey, Abst. 685
in the City of Alvarado, Johnson County, Texas
(Also known as 705 E. Davis Street/F.M. 1807)

D&M DAVIS & McDILL, Inc.
ENGINEERS
(A Texas licensed engineering firm # F-8439)
P.O. BOX 428, Waxahachie, Texas 75168
Phone: Metro 972-938-1185

Date: 01-06-2023
Scale: 1" = 30'
Drawn: K. Bohanon
Job: 221-0254-BASE
Job: -EXHIBIT
SHEET 2



NOTE:
PRIOR TO BEGINNING CONSTRUCTION, THE CONTRACTOR SHALL VERIFY THE LOCATION AND DEPTH OF ALL UNDERGROUND UTILITIES.

APPROPRIATE TRAFFIC CONTROL IN ACCORDANCE WITH THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES IS REQUIRED FOR ALL WORK WITHIN PUBLIC RIGHT OF WAY.

TXDOT RIGHT OF WAY NOTES:

- ALL DISTURBED AREAS WITHIN STATE RIGHT OF WAY MUST BE SEEDED, AND VEGETATION MUST BE RE-ESTABLISHED.
- ALL UTILITY LINES TO BE INSTALLED WITHIN STATE RIGHT OF WAY MUST BE PERMITTED. PERMITS MUST BE OBTAINED BY THE UTILITY OWNER.

OWNER/DEVELOPER:
Rez Real Estate Investments
P.O. Box 961
Waxahachie, Texas 75168

Haleigh Osbourn
Phone: 214-980-1443
E-mail: office@rez-realestate.com

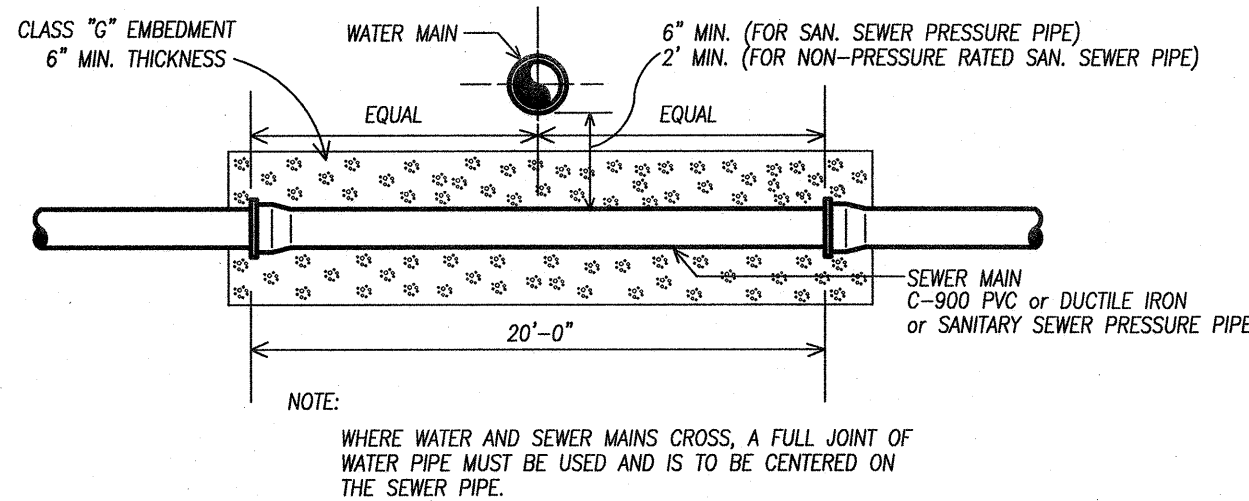
UTILITY PLAN/PROFILE
0.36 Acre
Andrew J. Patton Survey, Abst. 685
in the City of Alvarado, Johnson County, Texas
(Also known as 705 E. Davis Street/F.M. 1807)

D&M DAVIS & McDILL, Inc.
(A Texas licensed engineering firm # F-8439)
P.O. BOX 428, Waxahachie, Texas 75168
Phone: Metro 972-938-1185
ENGINEERS

Date: January 06, 2023
Scale: 1" = 20'
Drawn: K. Bohannon
Job: 221-0254-BASE-UTILITY
SHEET 3

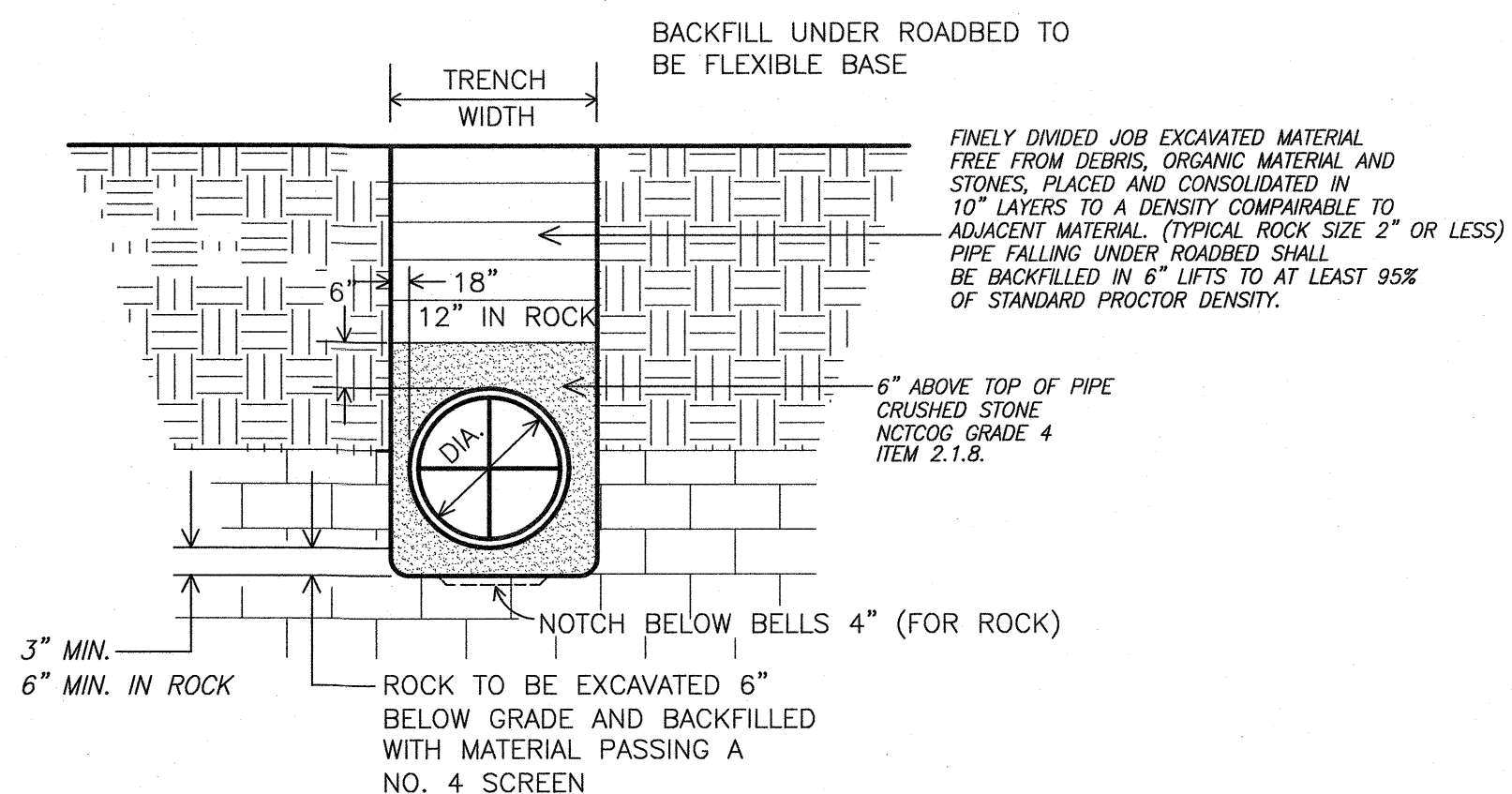
WATER/SEWER CROSSING NOTE:

WHEN NEW WATERLINE CROSSES UNDER A WASTEWATER LINE, THE WATERLINE SHALL BE ENCASED SAME AS WASTEWATER LINE SHOWN IN DETAIL OR WATERLINE SHALL BE CONSTRUCTED OF DUCTILE IRON OR STEEL PIPE WITH MECHANICAL OR WELDED JOINTS AS APPROPRIATE. AN ABSOLUTE MINIMUM SEPARATION DISTANCE OF 1 FOOT BETWEEN THE WATERLINE AND THE WASTEWATER LINE SHALL BE PROVIDED. BOTH THE WATERLINE AND WASTEWATER LINE MUST PASS A PRESSURE AND LEAKAGE TEST AS SPECIFIED IN AWWA C600 STANDARDS. TCEQ CHAPTER 217

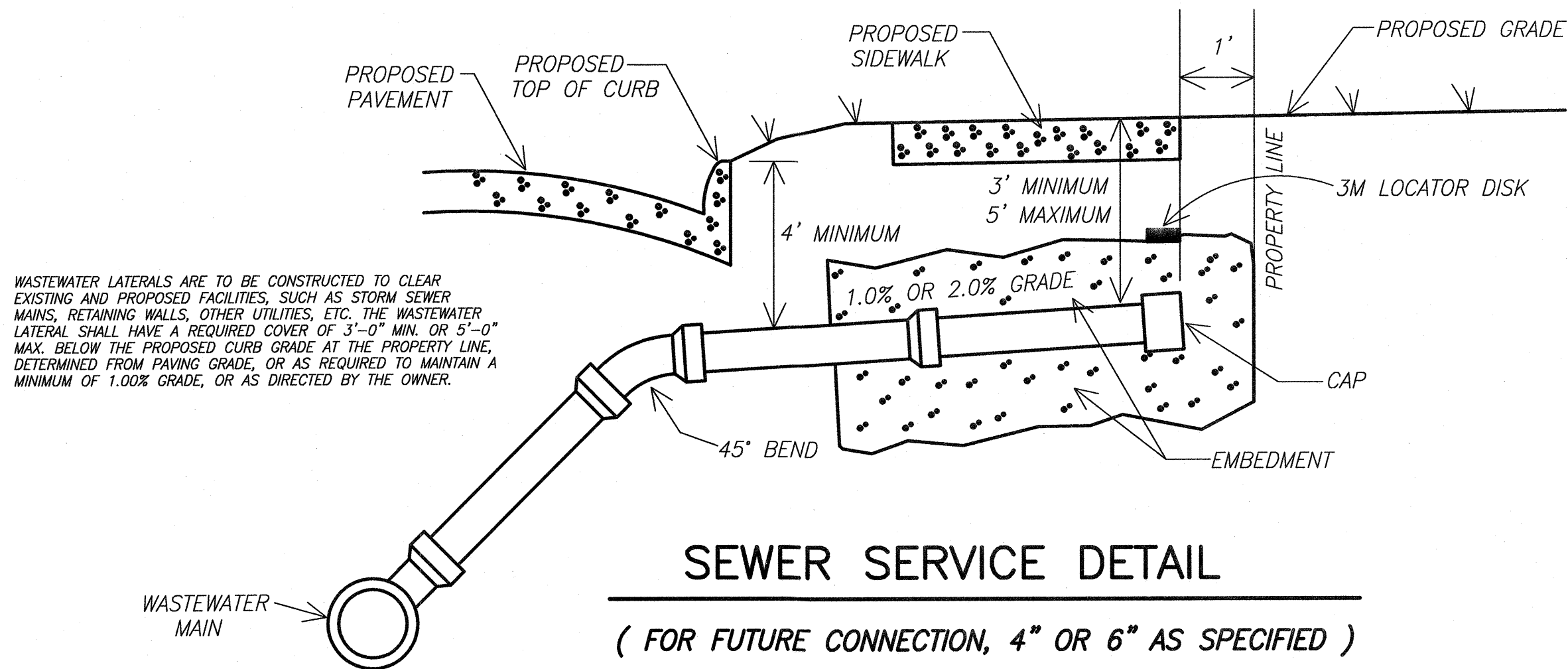


WATER AND SEWER CROSSING

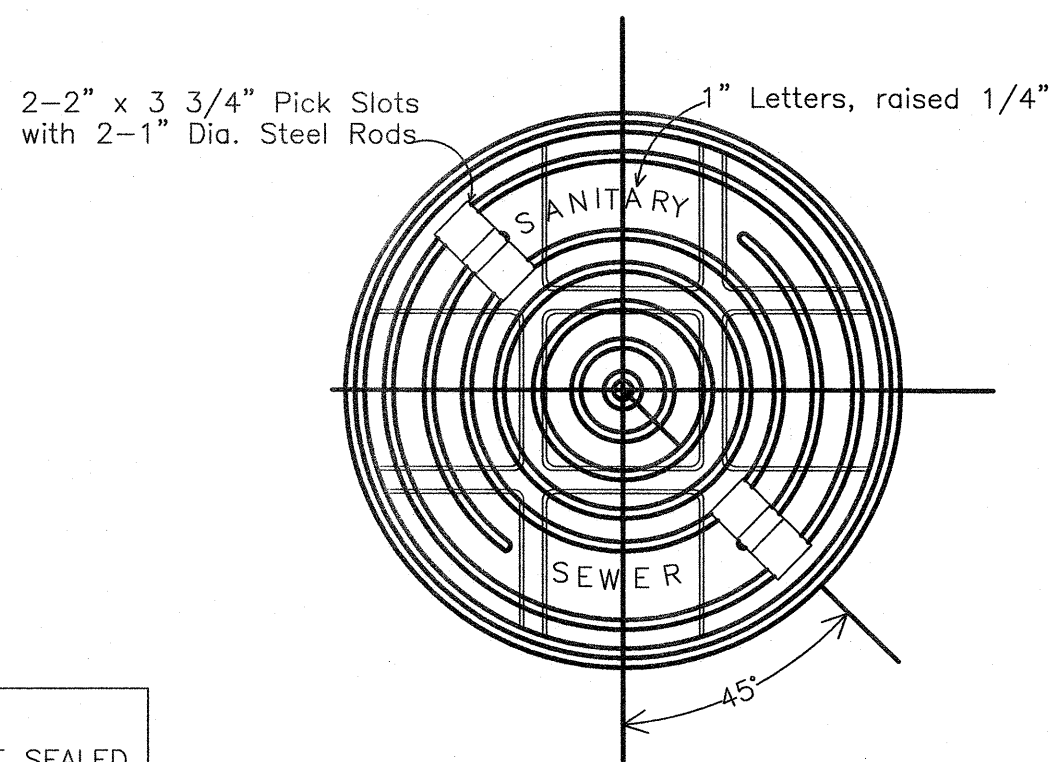
NOTE: WATER AND SEWER CROSSING SHALL BE INSTALLED PER TCEQ CHAPTER 217.



PIPE BEDDING DETAIL EXCAVATION AND BACKFILLING FOR WATER, SANITARY SEWER and STORM DRAINAGE



WASTEWATER LATERAL STUBOUT IN ADVANCE OF PAVING



NOTE: MANHOLE TO BE SEALED IF IN FLOODPLAIN AS DIRECTED ON PLANS

CLASS "F" CONCRETE (NCTCOG STANDARDS) WITH A MINIMUM 4200 PSI STRENGTH AT 28 DAYS.

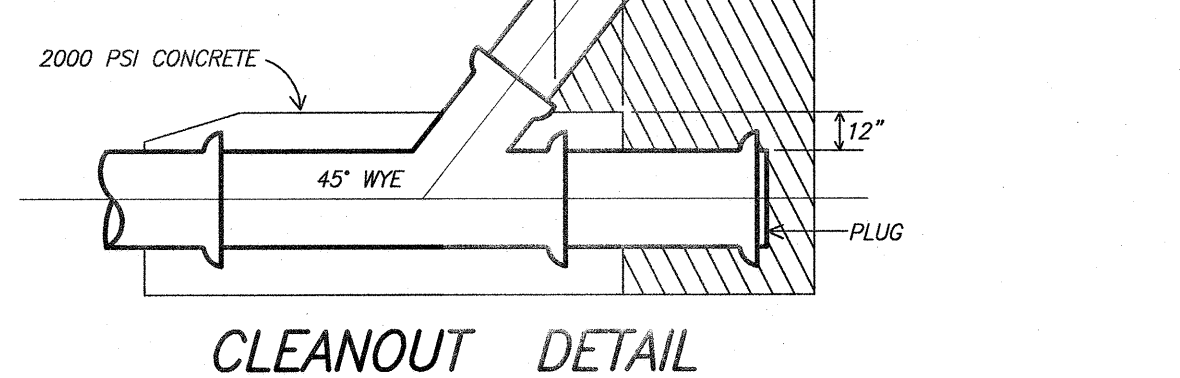
NOTE: ALL NEW DROP MANHOLES SHALL HAVE RAVEN SEAL APPLIED TO INTERIOR CONCRETE SURFACES.

NOTE: PIPE PENETRATION IN MANHOLE MUST MEET REQUIREMENTS OF ASTM C923 "O" RING

CAST-IN-PLACE CONCRETE MANHOLE

3600 PSI CONCRETE
4" THICK W/ #3 BARS

VALVE BOX PAD OUTSIDE OF PAVEMENT



CLEANOUT DETAIL

NOTE:

PRIOR TO BEGINNING CONSTRUCTION, THE CONTRACTOR SHALL VERIFY THE LOCATION AND DEPTH OF ALL UNDERGROUND UTILITIES.

APPROPRIATE TRAFFIC CONTROL IN ACCORDANCE WITH THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES IS REQUIRED FOR ALL WORK WITHIN PUBLIC RIGHT OF WAY.

TxDOT RIGHT OF WAY NOTES:

1. ALL DISTURBED AREAS WITHIN STATE RIGHT OF WAY MUST BE SEEDED, AND VEGETATION MUST BE RE-ESTABLISHED.
2. ALL UTILITY LINES TO BE INSTALLED WITHIN STATE RIGHT OF WAY MUST BE PERMITTED. PERMITS MUST BE OBTAINED BY THE UTILITY OWNER.

GENERAL NOTES:

1. THE CONTRACTOR SHALL CONSTRUCT THIS PROJECT IN ACCORDANCE WITH THE DETAILS AND SPECIFICATIONS FOR THIS PROJECT AND IN ACCORDANCE WITH THE CITY OF ALVARADO AND NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS (NCTCOG) SPECIFICATIONS AND DETAILS.
2. UNLESS OTHERWISE SPECIFIED ON THE DETAIL DRAWINGS OF THIS PROJECT ALL REINFORCED CONCRETE SHALL BE CLASS "A" (NCTCOG STANDARDS) WITH A MINIMUM 3600 PSI STRENGTH AT 28 DAYS.
3. CONTRACTOR SHALL VERIFY LOCATION AND DEPTH OF EXISTING UTILITIES PRIOR TO CONSTRUCTION.
4. BARRICADING IN CONFORMANCE WITH THE CITY OF ALVARADO AND THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES WILL BE REQUIRED DURING ALL WORK IN THE PUBLIC RIGHT OF WAY.
5. CONTRACTOR MUST KEEP THE STREETS CLEAN OF ALL CONSTRUCTION DEBRIS AND DIRT AT ALL TIMES.
6. LANDSCAPING SHALL CONFORM TO THE CITY OF ALVARADO LANDSCAPING ORDINANCE.
7. LANDSCAPE SPRINKLER SYSTEM AND ALL COMPONENTS WILL BE KEPT OUT OF THE PUBLIC RIGHT OF WAY.
8. STREETS, SIDEWALKS, PARKING AND BUILDING ACCESS SHALL BE BUILT PER A.D.A. (HANDICAP) STANDARDS AND ARE SUBJECT TO A.D.A. REVIEW.
9. ANY WORK DONE IN HIGHWAY RIGHT OF WAY REQUIRES TxDOT APPROVAL AND/OR PERMIT.
10. WATER FROM ROOF GUTTERS SHOULD BE COLLECTED AND TRANSMITTED TO THE STORM DRAIN SYSTEM OR TO A PAVED AREA. IF DOWNSPOUTS DISCHARGE NEXT TO THE STRUCTURE ONTO FLATWORK OR PAVED AREAS, THE AREA SHOULD BE WATER-TIGHT IN ORDER TO ELIMINATE INFILTRATION NEXT TO THE BUILDING. JOINTS SHOULD BE SEALED AGAINST MOISTURE PENETRATION.
11. UTILITY DITCHES SHOULD BE BACKFILLED SO THAT THEY DO NOT BECOME CONDUITS THAT ALLOW SURFACE WATER TO FLOW ADJACENT TO OR BELOW THE FOUNDATION. THIS CAN BE ACCOMPLISHED BY THE USE OF CLAY PLACED WITHIN THE TRENCH BACKFILL.

STANDARD DETAILS

0.36 Acre

Andrew J. Patton Survey, Abst. 685

in the City of Alvarado, Johnson County, Texas

(Also known as 705 E. Davis Street/F.M. 1807)

D&M **DAVIS & McDILL, Inc.**
ENGINEERS
(A Texas licensed engineering firm # F-8439)
P.O. BOX 428, Waxahachie, Texas 75168
Phone: Metro 972-938-1185

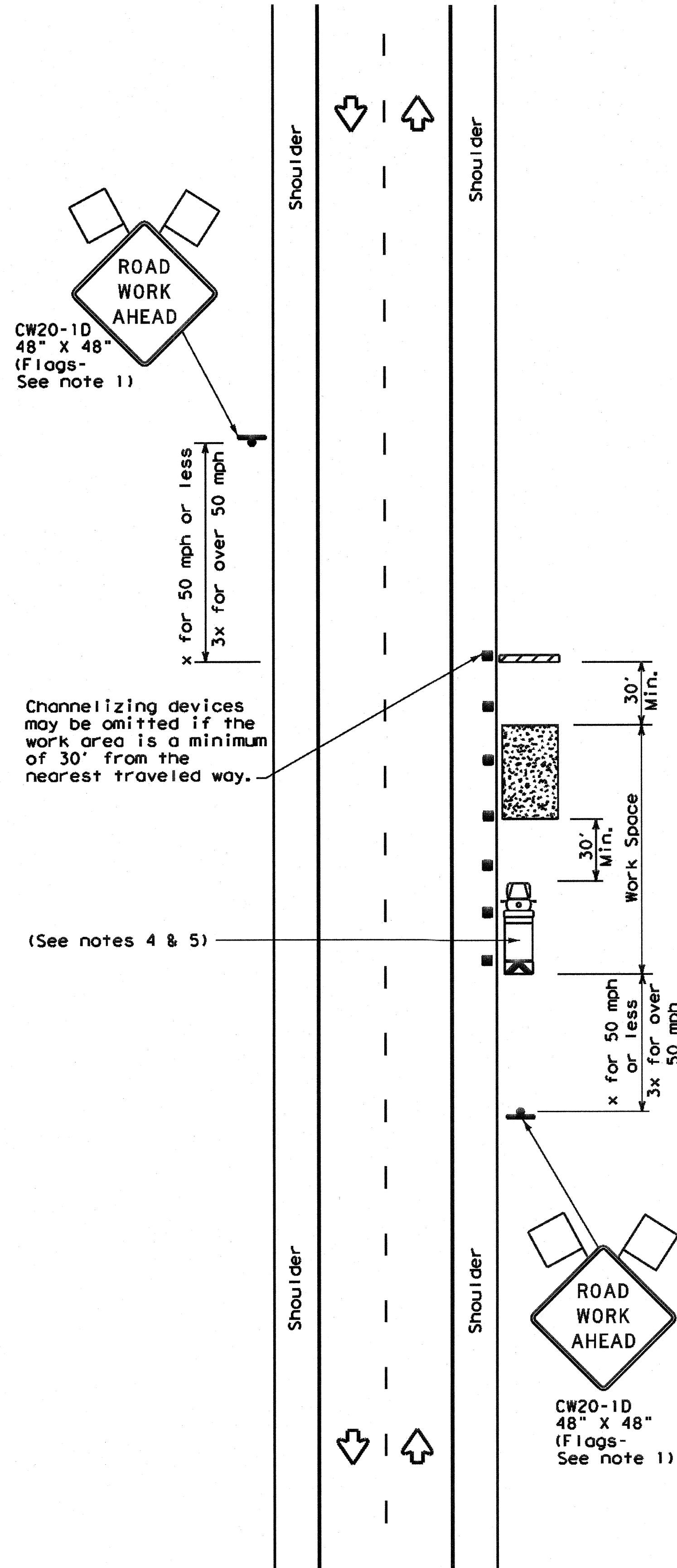
Date: 01-06-2023

221-0254-BASE
Job: -DETAILS

Sheet 4-A

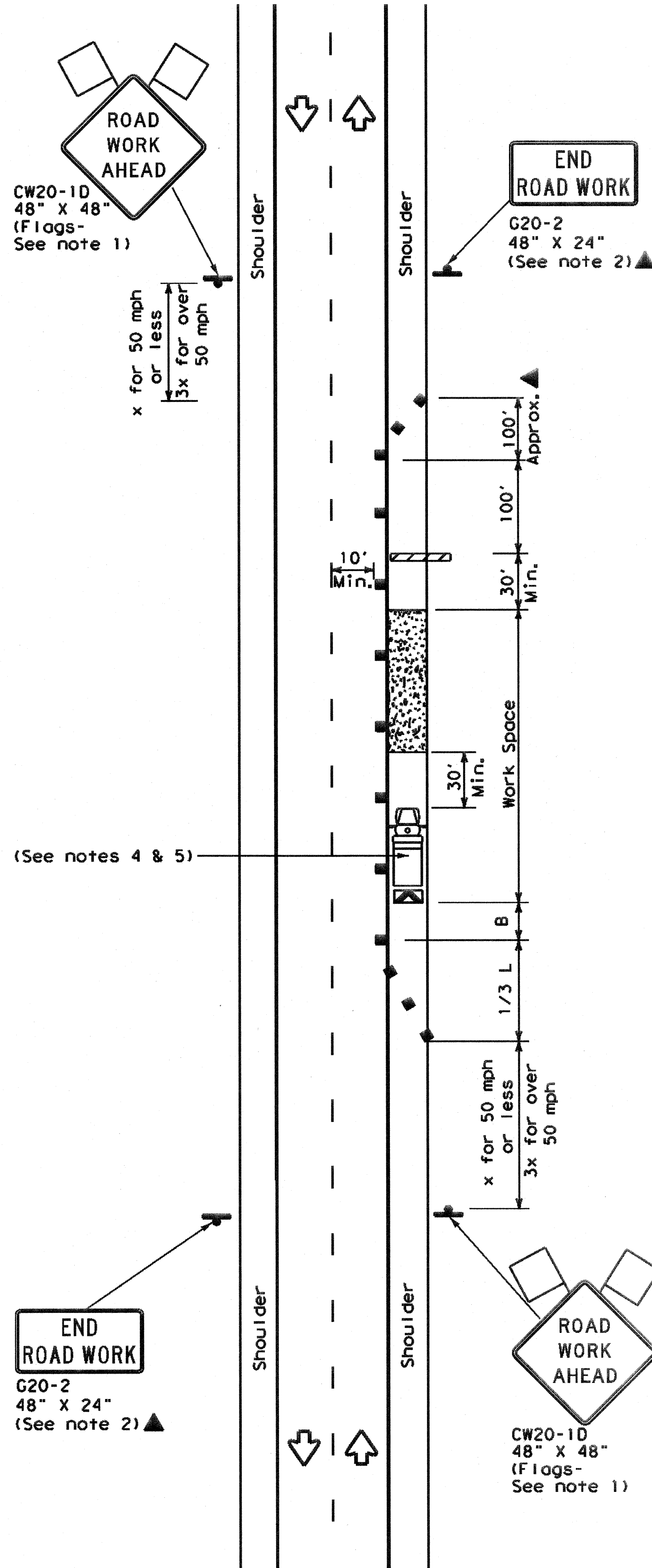
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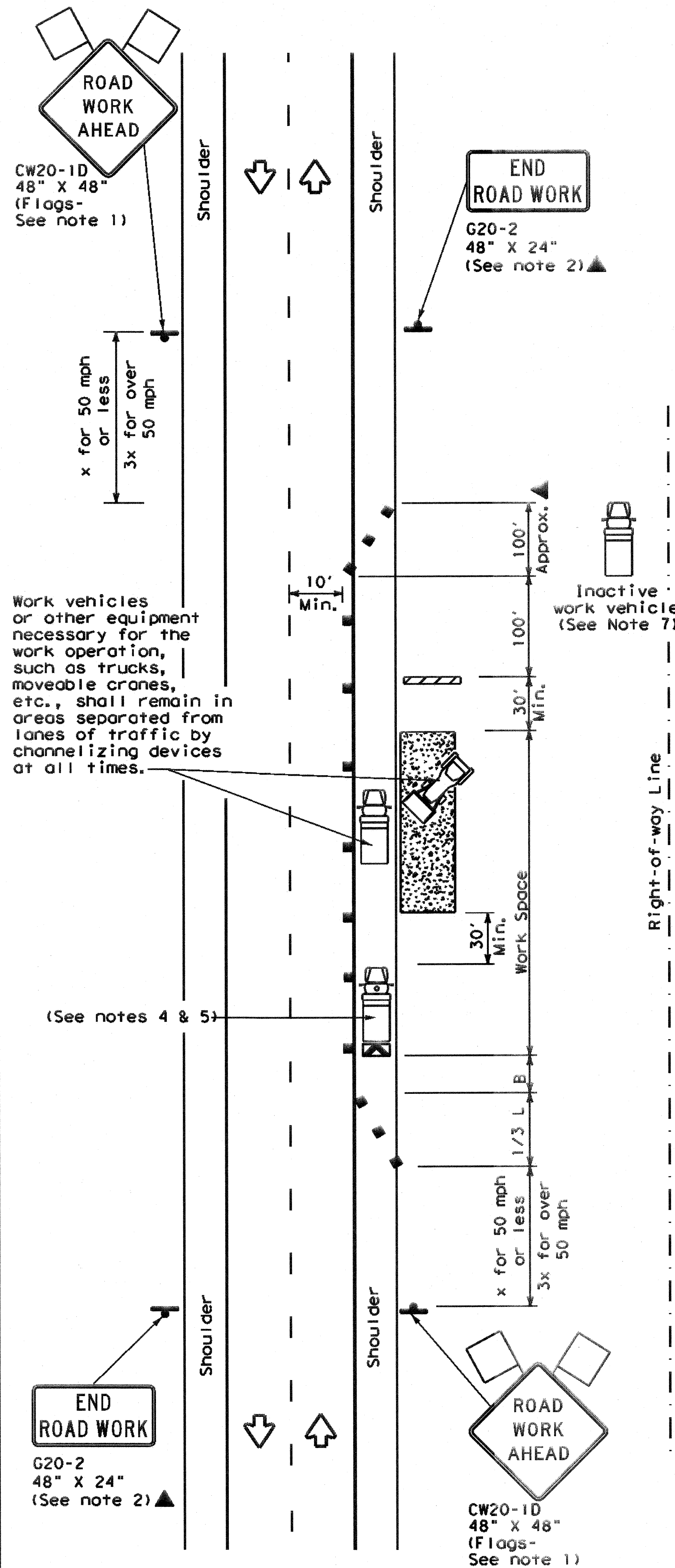
TCP (2-1a)

WORK SPACE NEAR SHOULDER
Conventional Roads



TCP (2-1b)

WORK SPACE ON SHOULDER
Conventional Roads



TCP (2-1c)

WORK VEHICLES ON SHOULDER
Conventional Roads

LEGEND			
	Type 3 Barricade		Channelizing Devices
	Heavy Work Vehicle		Truck Mounted Attenuator (TMA)
	Trailer Mounted Flashing Arrow Board		Portable Changeable Message Sign (PCMS)
	Sign		Traffic Flow
	Flag		Flagger

Posted Speed *	Formula	Minimum Desirable Taper Lengths **			Suggested Maximum Spacing of Channelizing Devices		Minimum Sign Spacing "X" Distance	Suggested Longitudinal Buffer Space "B"
		10' Offset	11' Offset	12' Offset	On a Taper	On a Tangent		
30	$L = \frac{WS^2}{60}$	150'	165'	180'	30'	60'	120'	90'
35		205'	225'	245'	35'	70'	160'	120'
40		265'	295'	320'	40'	80'	240'	155'
45	L = WS	450'	495'	540'	45'	90'	320'	195'
50		500'	550'	600'	50'	100'	400'	240'
55		550'	605'	660'	55'	110'	500'	295'
60		600'	660'	720'	60'	120'	600'	350'
65		650'	715'	780'	65'	130'	700'	410'
70		700'	770'	840'	70'	140'	800'	475'
75		750'	825'	900'	75'	150'	900'	540'

* Conventional Roads Only

** Taper lengths have been rounded off.

L=Length of Taper (FT) W=Width of Offset (FT) S=Posted Speed (MPH)

TYPICAL USAGE				
MOBILE	SHORT DURATION	SHORT TERM STATIONARY	INTERMEDIATE TERM STATIONARY	LONG TERM STATIONARY
	✓	✓	✓	✓

GENERAL NOTES

- Flags attached to signs where shown, are REQUIRED.
- All traffic control devices illustrated are REQUIRED, except those denoted with the triangle symbol may be omitted when stated in the plans, or for routine maintenance work, when approved by the Engineer.
- Stockpiled material should be placed a minimum of 30 feet from nearest traveled way.
- Shadow Vehicle with TMA and high intensity rotating, flashing, oscillating or strobe lights. A Shadow Vehicle with a TMA should be used anytime it can be positioned 30 to 100 feet in advance of the area of crew exposure without adversely affecting the performance or quality of the work. If workers are no longer present but road or work conditions require the traffic control to remain in place, Type 3 Barricades or other channelizing devices may be substituted for the Shadow Vehicle and TMA.
- Additional Shadow Vehicles with TMAs may be positioned off the paved surface, next to those shown in order to protect a wider work space.
- See TCP(5-1) for shoulder work on divided highways, expressways and freeways.
- Inactive work vehicles or other equipment should be parked near the right-of-way line and not parked on the paved shoulder.
- CW21-5 "SHOULDER WORK" signs may be used in place of CW20-1D "ROAD WORK AHEAD" signs for shoulder work on conventional roadways.

TRAFFIC CONTROL PLAN
CONVENTIONAL ROAD
SHOULDER WORK

TCP (2-1) - 18

FILE: tcp2-1-18.dgn	DN:	CK:	DW:	CK:
© TxDOT December 1985	CONT	SECT	JOB	HIGHWAY
REVISIONS				
2-94 4-98				
8-95 2-12				
1-97 2-18				
	DIST	COUNTY	SHEET NO.	

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