City of Alvin, Texas

Gabe Adame, Mayor

Chris Vaughn, Mayor Pro-tem, District B
Keko Moore, At Large Pos. 1
Joel Castro, At Large Pos. 2
Martin Vela, District A

Richard Garivey, District C
Glenn Starkey, District D
Meagan DeKeyzer, District E

Alvin City Council Agenda

Thursday, May 16, 2024

7:00 PM

(Council Chambers)

Alvin City Hall, 216 West Sealy, Alvin, Texas 77511

Persons with disabilities who plan to attend this meeting that will require special services please contact the City Secretary's Office at 281-388-4255 or droberts@cityofalvin.com 48 hours prior to the meeting time. City Hall is wheelchair accessible, and a sloped curb entry is available at the south entrance to City Hall.

NOTICE is hereby given of a Regular Meeting and Executive Session of the City Council of the City of Alvin, Texas, to be held on Thursday, **MAY 16, 2024,** at 7:00 PM in the Council Chambers at: City Hall, 216 W. Sealy, Alvin, Texas.

1. **CALL TO ORDER**
2. **INVOCATION AND PLEDGE OF ALLEGIANCE**
3. **ELECTION ORDINANCE**
   A. Consider Ordinance 24-M, canvassing the returns and declaring the results of the General Election of unopposed candidates having been declared elected to City Council District B, District C, and At Large Position 1, and for the Special Election regarding thirty-six (36) propositions relating to the amendments of the Home Rule Charter of the City of Alvin, Texas, held on May 4, 2024; and providing for other related matters thereto.
4. **OATH OF OFFICE**
   A. Administer Oath of Office to Chris Vaughn, City Council District B, by Mo Ghuneim, Alvin Municipal Court Judge.
   B. Administer Oath of Office to Richard Garivey, City Council District C, by Mo Ghuneim, Alvin Municipal Court Judge.
   C. Administer Oath of Office to Keko Moore, City Council At Large Position 1, by Mo Ghuneim, Alvin Municipal Court Judge.
5. **PRESENTATIONS**
   A. Proclamation - EMS Week May 19-25, 2024.
   B. Proclamation - Public Works Week May 19-25, 2024.
   C. Proclamation - The Sound of Alvin Music Weekend May 25-26, 2024.
6. **PUBLIC COMMENT**

7. PUBLIC HEARING

A. Public hearing to receive comment on the proposed annexation of an 18.23-acre tract of land, and a 0.44-acre tract of land, both located along State Highway 6, in Brazoria County, Texas.

8. CONSENT AGENDA

A. Consider approval of the May 2, 2024, City Council meeting minutes.

B. Consider an agreement for replacement of the existing playground, including Poured in Place safety surfacing, at the Recreation Center, located at 3201 Highway 35, to Cunningham Recreation through the Interlocal purchasing system (Buy Board), in an amount not to exceed $227,627.00; and authorize the City Manager to sign related documents upon legal review.

C. Call a public hearing to receive comment regarding an ordinance establishing Standards of Care for Youth Recreation Programs conducted by the City of Alvin Parks and Recreation Department for elementary age children ages five (5) through – thirteen (13) for Thursday, June 6, 2024, at 7:00 p.m. in the City Council Chambers of Alvin City Hall, 216 West Sealy.

D. Consider Resolution 24-R-17, authorizing and approving renewed membership in the Gulf Coast Coalition of Cities ("GCCC") for the purpose of protecting the interests of the City and its citizens with respect to electric and gas utility matters; finding that the meeting at which this Resolution is passed is open to the public as required by law; requiring notice of this Resolution to legal counsel.

9. OTHER BUSINESS

A. Presentation of the City's Annual Comprehensive Financial Report (ACFR) as of September 30, 2023; and acknowledge receipt of the 2023 ACFR.

B. Consider the Alvin Police Department's entry level equipment buy-back program for new hires.

C. Consider the Mayor's appointment of Mayor pro-tem.

D. Consider, if any, requests from individual council members for an item or items to be placed on the upcoming agenda for the next regularly scheduled meeting.

10. REPORTS FROM THE CITY MANAGER

A. Items of Community Interest and/or review preliminary list of items for next Council meeting.

11. ITEMS OF COMMUNITY INTEREST

Pursuant to 551.0415 of the Texas Government Code reports or an announcement about items of community interest during a meeting of the governing body. No action will be taken or discussed.

A. Hear announcements concerning items of community interest from the Mayor, Council members, and City staff, for which no action will be discussed or taken.

12. EXECUTIVE SESSIONS

A. **Section 551.076** of the Local Government Code: Deliberation regarding the use of security devices at the Alvin Recreation Center.

B. **Section 551.074** of the Local Government Code: Deliberation on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee - Associate Municipal Court Judge.

C. **Section 551.074** of the Local Government Code: Deliberation on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee - City Attorney.

13. RECONVENE TO OPEN SESSION

A. Consider an agreement to provide and install video surveillance with licensing and access controls at the Recreation Center, located at 3201 Highway 35, to DataVox, through the Interlocal purchasing system, Texas Department of Information Resources (Texas DIR), in an amount not to exceed $85,368.00, and authorize the City Manager to sign related documents upon legal review.

B. Consider taking any action, if necessary, regarding items discussed during Executive Session.

14. ADJOURNMENT

I hereby certify that a copy of this notice was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City's website: www.alvin-tx.gov, in compliance with Chapter 551, Texas Government Code, on **MONDAY May 13, 2024, at 5:30 p.m.**

/s/ Dixie Roberts
Dixie Roberts, City Secretary

Removal Date: _______________

**** All meetings of the City Council are open to the public, except when there is a necessity to meet in Executive Session (closed to the public) under the provisions of Chapter 551, Texas Government Code. The Council reserves the right to convene into executive session on any of the above posted agenda items that qualify for an executive session by publicly announcing the applicable section of the Open Meetings Act, including but not limited to sections 551.071 (litigation and certain consultation with the attorney), 551.072 (acquisition of interest in real property), 551.073 (contract for gift to city), 551.074 (certain personnel deliberations), or 551.087 (qualifying economic development negotiations).**

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: City Secretary

Contact: Dixie Roberts, Asst. City Manager/City Secretary

Agenda Item: Consider Ordinance 24-M, canvassing the returns and declaring the results of the General Election of unopposed candidates having been declared elected to City Council District B, District C, and At Large Position 1, and for the Special Election regarding thirty-six (36) propositions relating to the amendments of the Home Rule Charter of the City of Alvin, Texas, held on May 4, 2024; and providing for other related matters thereto.

Type of Item: Ordinance

Summary: The official canvassing for this election is scheduled for Wednesday, May 15, 2024, at 5:31 p.m., which is the statutory last day to canvass the election. A meeting notice was posted for said canvassing. State Election Code, Chapter 67, states that a full quorum of the governing body is not required for the canvassing of an election and can be completed with only two (2) members of the governing body in attendance. At the canvassing, the election returns will be read aloud by the City Secretary and an affidavit signed by those in attendance declaring the official results.

This ordinance formally declares the results of the May 4, 2024, General Election in ordinance and minute format, where it will be maintained as an official record of the City. The election returns for each item on the ballot do not have to be read orally at the May 16, 2024, City Council meeting, as this will be done at the official canvassing on Wednesday.

Staff recommends the approval of Ordinance 24-M.

Funding Expected: Revenue _ Expenditure _ N/A X **Budgeted Item:** Yes __ No _ N/A X

Funding Acount: ___ **Amount:** ____ **1295 Form Required?** Yes __ No X

Legal Review Required: N/A __ Required X **Date Completed:** 5/13/2024 SLH

Finance Review Required: N/A X Required __ **Date Completed:** _________

Supporting documents attached:

1. Ord 24-M; Canvassing and Declaring Charter Election_final
2. Exhibit A Ord 24-M; Charter Ord Canvass
3. Ord 24-M; Canvassing and Declaring Charter Election; Spanish

Recommendation: Move to approve Ordinance 24-M, canvassing the returns and declaring the results of the General Election of unopposed candidates having been declared elected to City Council District B, District C, and At Large Position 1, and for the Special Election regarding thirty-six (36) propositions relating to the amendments of the Home Rule Charter of the City of Alvin, Texas, held on May 4, 2024; and providing for other related matters thereto.

Reviewed by Department Head, if applicable: __

Reviewed by City Attorney, if applicable: X

Reviewed by Chief Financial Officer, if applicable: __

Reviewed by City Manager, if applicable: X

ORDINANCE 24-M

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS, CANVASSING THE RETURNS AND DECLARING THE RESULTS OF THE GENERAL ELECTION OF UNOPPOSED CANDIDATES HAVING BEEN DECLARED ELECTED TO CITY COUNCIL DISTRICT B, DISTRICT C, AND AT LARGE POSITION 1, AND FOR THE SPECIAL ELECTION REGARDING THIRTY-SIX (36) PROPOSITIONS RELATING TO THE AMENDMENTS OF THE HOME RULE CHARTER OF THE CITY OF ALVIN, TEXAS, HELD ON MAY 4, 2024; AND PROVIDING FOR OTHER RELATED MATTERS THERETO.

WHEREAS, on May 4, 2024, a special election was held in the City of Alvin, Texas, at which thirty-six (36) propositions were submitted to the duly qualified, resident electors of the City for their action thereon, relating to proposed amendments to the City's home rule Charter; and

WHEREAS, the official ballot for the May 4, 2024, General Election, listed the following unopposed candidates as having been duly elected to a three (3) year term to their respective city council positions; Chris Vaughn, City Council Member District B; Richard Garivey, Council Member District C; and Keko Moore, City Council Member at Large Position 1; and

WHEREAS, the said election was duly and legally held in conformity with the election laws of the State of Texas, and the results of said election have been verified and returned by the proper judges and clerks; and

WHEREAS, the City Council of the City of Alvin, Texas, canvassed the election returns on May 15, 2024, and hereby declare the result of such special election; and

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

Section 1. The facts set forth in the preamble of this Ordinance are hereby found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. The official canvass of the returns of the special election held on May 4, 2024, reflects the following:

PROPOSITION A	
FOR the proposed amendment to correct typographical/grammatical/spelling errors found within the document without changing intended meaning.	620
AGAINST the proposed amendment to correct typographical/grammatical/spelling errors found within the document without changing intended meaning.	62
MAJORITY ***FOR*** PROPOSITION A	91%

PROPOSITION B	
FOR the proposed amendment to include the wording “in accordance with state law” throughout the charter when applicable.	612
AGAINST the proposed amendment to include the wording “in accordance with state law” throughout the charter when applicable.	56
MAJORITY ***FOR*** PROPOSITION B	92%

PROPOSITION C	
FOR the proposed amendment to replace “Director of Administrative Services,” with “Director of Finance” throughout the document to reflect current practice.	577
AGAINST the proposed amendment to replace “Director of Administrative Services,” with “Director of Finance” throughout the document to reflect current practice.	77
MAJORITY ***FOR*** PROPOSITION C	88%

PROPOSITION D	
FOR the proposed amendment of Article I. – Incorporation, Form of Government, and General Powers, Section 1 – Incorporation, of the City Charter, to add wording that clarifies that the corporate limits of the city are revised by ordinance.	574
AGAINST the proposed amendment of Article I. – Incorporation, Form of Government, and General Powers, Section 1 – Incorporation, of the City Charter, to add wording that clarifies that the corporate limits of the city are revised by ordinance.	71
MAJORITY ***FOR*** PROPOSITION D	89%

PROPOSITION E	
FOR the proposed amendment of Article I. – Incorporation, Form of Government, and General Powers, Section 5 – Annexation and Disannexation, of the City Charter, to reflect that cities no longer have authority to annex property without first going through the steps as required by state law, therefore removing the word “unilaterally” and adding “in accordance with state law” within this section.	608
AGAINST the proposed amendment of Article I. – Incorporation, Form of Government, and General Powers, Section 5 – Annexation and Disannexation, of the City Charter, to reflect that cities no longer have authority to annex property without first going through the steps as required by state law, therefore removing the word “unilaterally” and adding “in accordance with state law” within this section.	41
MAJORITY ***FOR*** PROPOSITION E	94%

PROPOSITION F	
FOR the proposed amendment of Article II. – The Council, Section 1 – Governing Body, of the City Charter, to move paragraphs around within the section to enhance comprehension.	554
AGAINST the proposed amendment of Article II. – The Council, Section 1 – Governing Body, of the City Charter, to move paragraphs around within the section to enhance comprehension.	92
MAJORITY ***FOR*** PROPOSITION F	86%

PROPOSITION G	
FOR the proposed amendment to Article II. – The Council, Section 1 – Governing Body, of the City Charter, removing the term “vacant office” and replacing it with the term “unexpired term” to describe a city council seat that has been relinquished to reflect current terminology.	518
AGAINST the proposed amendment to Article II. – The Council, Section 1 – Governing Body, of the City Charter, removing the term “vacant office” and replacing it with the term “unexpired term” to describe a city council seat that has been relinquished to reflect current terminology.	126
MAJORITY ***FOR*** PROPOSITION G	80%

PROPOSITION H	
FOR the proposed amendment to Article II. – The Council, Section 7 – Interference in Administrative Matters, of the City Charter, amended by adding wording to clarify that neither the Council nor any ‘individual members’ or ‘the Mayor’, shall direct or request the City Manager or any of his/her subordinates to appoint or to remove from office or employment any person except a person whose office is filled by the appointment of the Council under the provisions of the Charter.	542
AGAINST the proposed amendment to Article II. – The Council, Section 7 – Interference in Administrative Matters, of the City Charter, amended by adding wording to clarify that neither the Council nor any ‘individual members’ or ‘the Mayor’, shall direct or request the City Manager or any of his/her subordinates to appoint or to remove from office or employment any person except a person whose office is filled by the appointment of the Council under the provisions of the Charter	85
MAJORITY ***FOR*** PROPOSITION H	86%

PROPOSITION I	
FOR the proposed amendment to Article II. – The Council, Section 10 – Rules of Procedure of the City Charter, to remove the phrase ‘presiding officer’ to clarify the requirements for a quorum of the Council.	525
AGAINST the proposed amendment to Article II. – The Council, Section 10 – Rules of Procedure of the City Charter, to remove the phrase ‘presiding officer’ to clarify the requirements for a quorum of the Council.	92
MAJORITY ***FOR*** PROPOSITION I	85%

PROPOSITION J	
FOR the proposed amendment to Article II. – The Council, Section 10 – Rules of Procedure, of the City Charter, so that the language used clearly defines that a quorum of four (4) Councilmembers is needed to conduct regular business.	588
AGAINST the proposed amendment to Article II. – The Council, Section 10 – Rules of Procedure, of the City Charter, so that the language used clearly defines that a quorum of four (4) Councilmembers is needed to conduct regular business.	38
MAJORITY ***FOR*** PROPOSITION J	94%

PROPOSITION K	
FOR the proposed amendment to Article II. – The Council, Section 10– Rules of Procedure, of the City Charter, to include the term ‘regularly scheduled’ to provide clarity regarding meeting attendance requirements for council members to reflect current practice	579

AGAINST the proposed amendment to Article II. – The Council, Section 10– Rules of Procedure, of the City Charter, to include the term 'regularly scheduled' to provide clarity regarding meeting attendance requirements for council members to reflect current practice	39
MAJORITY ***FOR*** PROPOSITION K	94%

PROPOSITION L	
FOR the proposed amendment to Article III. – Elections, Section 2 –Filing for Office, of the City Charter, to reflect that candidate filings for office must be filed no later than 5:00 p.m. on the 78th day before election day to conform with the current requirements of state law.	594
AGAINST the proposed amendment to Article III. – Elections, Section 2 –Filing for Office, of the City Charter, to reflect that candidate filings for office must be filed no later than 5:00 p.m. on the 78th day before election day to conform with the current requirements of state law.	32
MAJORITY ***FOR*** PROPOSITION L	95%

PROPOSITION M	
FOR the proposed amendment to Article IV. – Initiative Referendum and Recall, Section 8 – Referendum-suspension of Ordinance, of the City Charter, to include providing council with the option to 'adopt the proposed initiative,' in addition to the current provisions of suspension until repealed or upheld by an election, to be consistent with other Charter sections regarding referendums.	516
AGAINST the proposed amendment to Article IV. – Initiative Referendum and Recall, Section 8 – Referendum-suspension of Ordinance, of the City Charter, to include providing council with the option to 'adopt the proposed initiative,' in addition to the current provisions of suspension until repealed or upheld by an election, to be consistent with other Charter sections regarding referendums.	83
MAJORITY ***FOR*** PROPOSITION M	86%

PROPOSITION N	
FOR the proposed amendment to Article IV. – Initiative, Referendum and Recall, Section 11 – Power of Recall, of the City Charter, to require that petitions to recall the mayor or an at-large council position must be signed by qualified voters equal to at least 51%, instead of the current 20%, of the votes cast in the last general city election.	456
AGAINST the proposed amendment to Article IV. – Initiative, Referendum and Recall, Section 11 – Power of Recall, of the City Charter, to require that petitions to recall the mayor or an at-large council position must be signed by qualified voters equal to at least 51%, instead of the current 20%, of the votes cast in the last general city election.	171
MAJORITY ***FOR*** PROPOSITION N	73%

PROPOSITION O	
FOR the proposed amendment to Article IV. – Initiative, Referendum and Recall, Section 11 – Power of Recall, of the City Charter, to require that petitions to recall a councilmember from a single member council district must be signed by qualified voters residing within that district, equal to at least 51% of the votes cast in the last general city election, instead of the current 25%.	458
AGAINST the proposed amendment to Article IV. – Initiative, Referendum and Recall, Section 11 – Power of Recall, of the City Charter, to require that petitions to recall a councilmember from a single member council district must be signed by qualified voters	168

residing within that district, equal to at least 51% of the votes cast in the last general city election, instead of the current 25%.	
MAJORITY ***FOR*** PROPOSITION O	73%

PROPOSITION P	
FOR the proposed amendment to Article IV. – Initiative, Referendum and Recall, Section 11 – Power of Recall, of the City Charter, to relocate the provision that only the voters residing in a district can vote in a recall election to recall a councilmember from a single member council district to another location within the Section for easier reading and understanding.	553
AGAINST the proposed amendment to Article IV. – Initiative, Referendum and Recall, Section 11 – Power of Recall, of the City Charter, to relocate the provision that only the voters residing in a district can vote in a recall election to recall a councilmember from a single member council district to another location within the Section for easier reading and understanding.	56
MAJORITY ***FOR*** PROPOSITION P	91%

PROPOSITION Q	
FOR the proposed amendment to Article V. – Administrative Services, Section 1 – Appointment and Qualifications of the City Manager, of the City Charter, to include language clarifying that a city manager appointed by council shall become a resident of the City within a mutually agreeable timeframe.	569
AGAINST the proposed amendment to Article V. – Administrative Services, Section 1 – Appointment and Qualifications of the City Manager, of the City Charter, to include language clarifying that a city manager appointed by council shall become a resident of the City within a mutually agreeable timeframe.	52
MAJORITY ***FOR*** PROPOSITION Q	92%

PROPOSITION R	
FOR the proposed amendment to Article V. – Administrative Services, Section 2 – Term and Salary of the City Manager, of the City Charter, to clarify that the hiring or firing of a city manager requires a majority vote of the 'entire' council.	578
AGAINST the proposed amendment to Article V. – Administrative Services, Section 2 – Term and Salary of the City Manager, of the City Charter, to clarify that the hiring or firing of a city manager requires a majority vote of the 'entire' council.	46
MAJORITY ***FOR*** *PROPOSITION R*	93%

PROPOSITION S	
FOR the proposed amendment to Article V. – Administrative Services, Section 4 – Administrative Departments, of the City Charter, granting the city manager the authority to assign or transfer the duties of any department to another department or change titles of any employee, provided that such changes do not exceed the budget, with notification to council.	451
AGAINST the proposed amendment to Article V. – Administrative Services, Section 4 – Administrative Departments, of the City Charter, granting the city manager the authority to assign or transfer the duties of any department to another department or change titles of any employee, provided that such changes do not exceed the budget, with notification to council.	148
MAJORITY ***FOR*** PROPOSITION S	75%

PROPOSITION T	
FOR the proposed amendment to Article V. – Administrative Services, Section 7 – City Attorney, of the City Charter, adding language allowing the city attorney to 'notify' council before seeking outside legal counsel instead of the existing requirement to 'gain approval,' to align with current practice.	497
AGAINST the proposed amendment to Article V. – Administrative Services, Section 7 – City Attorney, of the City Charter, adding language allowing the city attorney to 'notify' council before seeking outside legal counsel instead of the existing requirement to 'gain approval,' to align with current practice.	107
MAJORITY ***FOR*** PROPOSITION T	82%

PROPOSITION U	
FOR the proposed amendment to Article V. – Administrative Services, Section 10 – Employee Pay Plans, Classification, Personnel Policies, etc., of the City Charter, to replace language related to police officers covered under Chapter 143 of the Local Government with provisions for civil service or collective bargaining, aligning with the fact that the Alvin Police Department operates under both Civil Service and collective bargaining regulations.	524
AGAINST the proposed amendment to Article V. – Administrative Services, Section 10 – Employee Pay Plans, Classification, Personnel Policies, etc., of the City Charter, to replace language related to police officers covered under Chapter 143 of the Local Government with provisions for civil service or collective bargaining, aligning with the fact that the Alvin Police Department operates under both Civil Service and collective bargaining regulations.	69
MAJORITY ***FOR PROPOSITION*** U	88%

PROPOSITION V	
FOR the proposed amendment to Article VI. – Municipal Court, Section 2 – Judge of the Municipal Court, of the City Charter, allowing a municipal court judge or associate judge to reside in Brazoria County or in a county that is contiguous to Brazoria County.	432
AGAINST the proposed amendment to Article VI. – Municipal Court, Section 2 – Judge of the Municipal Court, of the City Charter, allowing a municipal court judge or associate judge to reside in Brazoria County or in a county that is contiguous to Brazoria County.	174
MAJORITY ***FOR*** PROPOSITION V	71%

PROPOSITION W	
FOR the proposed amendment to Article VI. – Municipal Court, Section 2 – Judge of the Municipal Court, of the City Charter to remove outdated language that includes 'or anyone acting in the judges place' as there would not be anyone acting in the judge's place except for an associate judge.	538
AGAINST the proposed amendment to Article VI. – Municipal Court, Section 2 – Judge of the Municipal Court, of the City Charter to remove outdated language that includes 'or anyone acting in the judges place' as there would not be anyone acting in the judge's place except for an associate judge.	66
MAJORITY ***FOR*** PROPOSITION W	89%

PROPOSITION X	
FOR the proposed amendment to Article VII. – Municipal Finance, Section 7 – Vote Required for Adoption, of the City Charter by requiring that the budget be adopted by favorable vote of a majority of the 'entire' council.	565
AGAINST the proposed amendment to Article VII. – Municipal Finance, Section 7 – Vote Required for Adoption, of the City Charter by requiring that the budget be adopted by favorable vote of a majority of the 'entire' council.	39
MAJORITY ***FOR PROPOSITION*** X	94%

PROPOSITION Y	
FOR the proposed amendment to Article VII. – Municipal Finance, Section 10 – Budget Establishes Appropriations, of the City Charter, to include words to clarify the city's actual practice of appropriating expenditures both within and between single offices or departments within one fund.	525
AGAINST the proposed amendment to Article VII. – Municipal Finance, Section 10 – Budget Establishes Appropriations, of the City Charter, to include words to clarify the city's actual practice of appropriating expenditures both within and between single offices or departments within one fund.	59
MAJORITY ***FOR*** PROPOSITION Y	90%

PROPOSITION Z	
FOR the proposed amendment to Article VII. – Municipal Finance, Section 24 – Tax Liens, of the City Charter, to remove Section 24 in its entirety, as this process is provided for in state law.	508
AGAINST the proposed amendment to Article VII. – Municipal Finance, Section 24 – Tax Liens, of the City Charter, to remove Section 24 in its entirety, as this process is provided for in state law.	82
MAJORITY ***FOR*** PROPOSITION Z	86%

PROPOSITION AA	
FOR the proposed amendment to Article VII. – Municipal Finance, Section 25 – Tax Remission, Discount and Compromises, Correction of Error, of the City Charter, to remove Section 25 in its entirety, as this process is provided for in state law.	507
AGAINST the proposed amendment to Article VII. – Municipal Finance, Section 25 – Tax Remission, Discount and Compromises, Correction of Error, of the City Charter, to remove Section 25 in its entirety, as this process is provided for in state law.	80
MAJORITY ***FOR*** PROPOSITION AA	86%

PROPOSITION BB	
FOR the proposed amendment Article VIII. – Municipal Planning, Section 1 – Planning Commission, of the City Charter, to reflect that the Planning Commission shall consist of seven (7) members.	559
AGAINST the proposed amendment Article VIII. – Municipal Planning, Section 1 – Planning Commission, of the City Charter, to reflect that the Planning Commission shall consist of seven (7) members.	35
MAJORITY ***FOR*** PROPOSITION BB	94%

PROPOSITION CC	
FOR the proposed amendment to Article VIII. – Municipal Planning, Section 1 – Planning Commission, of the City Charter, to reflect that the Planning Commission members shall be qualified voters of the city.	591
AGAINST the proposed amendment to Article VIII. – Municipal Planning, Section 1 – Planning Commission, of the City Charter, to reflect that the Planning Commission members shall be qualified voters of the city.	18
MAJORITY ***FOR*** PROPOSITION CC	97%

PROPOSITION DD	
FOR the proposed amendment to Article VIII. – Municipal Planning, Section 1 – Planning Commission, of the City Charter, to reflect that the Planning Commission members shall have resided within the city for a period of not less than twelve (12) months prior to their appointment.	583
AGAINST the proposed amendment to Article VIII. – Municipal Planning, Section 1 – Planning Commission, of the City Charter, to reflect that the Planning Commission members shall have resided within the city for a period of not less than twelve (12) months prior to their appointment.	27
MAJORITY ***FOR*** PROPOSITION DD	96%

PROPOSITION EE	
FOR the proposed amendment to Article VIII. – Municipal Planning, Section 2 – Term of Office, of the City Charter, to include language specifying that Planning Commission members shall be appointed annually in a staggered format with terms lasting three years, which follows the same pattern as city council members, for consistency.	568
AGAINST the proposed amendment to Article VIII. – Municipal Planning, Section 2 – Term of Office, of the City Charter, to include language specifying that Planning Commission members shall be appointed annually in a staggered format with terms lasting three years, which follows the same pattern as city council members, for consistency.	36
MAJORITY ***FOR*** PROPOSITION EE	94%

PROPOSITION FF	
FOR the proposed amendment to Article IX. – Parks and Recreation, Section 1, Parks and Recreation Board, of the City Charter, to specify that the Parks Board is governed by Ordinance as current practice found in Chapter 16 ½ of the Alvin Code of Ordinances.	549
AGAINST the proposed amendment to Article IX. – Parks and Recreation, Section 1, Parks and Recreation Board, of the City Charter, to specify that the Parks Board is governed by Ordinance as current practice found in Chapter 16 ½ of the Alvin Code of Ordinances.	35
MAJORITY ***FOR*** PROPOSITION FF	94%

PROPOSITION GG	
FOR the proposed amendment to Article IX. – Parks and Recreation, Sections 2 through 7 of the City Charter, to remove these sections in their entirety, as these are covered verbatim in Chapter 16 ½ of the Alvin Code of Ordinances.	517
AGAINST the proposed amendment to Article IX. – Parks and Recreation, Sections 2 through 7, of the City Charter, to remove these sections in their entirety, as these are covered verbatim in Chapter 16 ½ of the Alvin Code of Ordinances.	71
MAJORITY ***FOR*** PROPOSITION GG	88%

PROPOSITION HH	
FOR the proposed amendment to Article XI. – General Provision, Section 9 – Meetings of Boards, Committees, and Commissions, of the City Charter, to include language stating that all boards and commissions established by charter or by ordinance shall meet at least quarterly if necessary for the consideration of matters.	568
AGAINST the proposed amendment to Article XI. – General Provision, Section 9 – Meetings of Boards, Committees, and Commissions, of the City Charter, to include language stating that all boards and commissions established by charter or by ordinance shall meet at least quarterly if necessary for the consideration of matters.	34
MAJORITY ***FOR*** PROPOSITION HH	94%

PROPOSITION II	
FOR the proposed amendment to Article XI. – General Provision, Section 16 – Charter Review Commission, of the City Charter, to specify that the Charter Review Commission shall be appointed every four (4) years in June.	563
AGAINST the proposed amendment to Article XI. – General Provision, Section 16 – Charter Review Commission, of the City Charter, to specify that the Charter Review Commission shall be appointed every four (4) years in June.	37
MAJORITY ***FOR*** PROPOSITION II	94%

PROPOSITION JJ	
FOR the proposed amendment to Article XI. – General Provision, Section 16 – Charter Review Commission, of the City Charter, allowing the Charter Review Commission report to be placed on the city's website instead of the current requirement to publish the report in the city's official newspaper.	496
AGAINST the proposed amendment to Article XI. – General Provision, Section 16 – Charter Review Commission, of the City Charter, allowing the Charter Review Commission report to be placed on the city's website instead of the current requirement to publish the report in the city's official newspaper.	112
MAJORITY ***FOR*** PROPOSITION JJ	82%

Section 3. A majority of all votes cast in the special election were cast for Propositions A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ in the special election.

Section 4. The above and foregoing totals are shown in the official election returns of the special election submitted to the City Council and filed with the City Secretary; and

Section 5. The special election held in the City of Alvin, Texas, on May 4, 2024, which is more fully described in the preamble of this Ordinance, was called and notice thereof was given in accordance with law. Only qualified, resident electors of the City voted in the special election. Returns of the special election have been lawfully made by the proper officials. The special election has resulted favorably to the adoption of proposed amendments with a majority of the qualified voters voting in favor of Propositions A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ.

Section 6. Proposed Amendments A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ as approved and adopted by a majority of the qualified voters voting at such special election, and it is hereby declared that each of the amendments to the Charter, as fully set out in this Ordinance, are hereby adopted as inscribed in **Attachment A**.

Section 7. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code, and said notice and posting are hereby authorized, approved, resolved, ratified, and confirmed.

PASSED AND APPROVED this 16th day of May 2024.

CITY OF ALVIN, TEXAS ATTEST:

By: ___________________________ ___________________________

Gabe Adame, Mayor Dixie Roberts, City Secretary

EXHIBIT A – CITY OF ALVIN CHARTER DOCUMENT WITH CHANGES FROM THE 2024 SPECIAL CHARTER ELECTION

PART I
CHARTER[1]

PREAMBLE

In order to establish a municipal government which will preserve and protect the God-given and lawful rights, and the equal status under the law of every citizen, regardless of race, sex, creed or political affiliations, which will attract able and sincere people to public service, and which will ensure the proper and efficient expenditure of the public funds, the people of this community, exercising their rights of ~~self government~~self-government and affirming their beliefs in those principles do ordain these provisions for the Charter of this city.

(Res. No. 79-R-6, § 3, 4-9-79)

ARTICLE I. INCORPORATION, FORM OF GOVERNMENT, AND GENERAL POWERS

Sec. 1. Incorporation.

The inhabitants of the City of Alvin in Brazoria County, Texas, within the corporate limits as now established and as hereafter altered by Ordinance, shall continue to be and are hereby constituted a municipal body politic and corporate, in perpetuity, under the name of "CITY OF ALVIN," hereinafter referred to as the "City," and having such powers, privileges, rights, duties and immunities as are herein provided.

Sec. 2. Form of government.

The municipal government provided by this Charter shall be the council-manager form of government. Pursuant to the provisions of, and subject only to the limitations imposed by the state and federal constitution, the state and federal laws, and this Charter, all powers of the city shall be vested in an elective council, hereinafter referred to as the "Council," which shall enact legislation, adopt budgets, determine policies, and appoint the City Manager, who shall execute the laws and administer the government of the city.

(Res. No. 79-R-6, § 3, 4-9-79; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 3. General powers of the city.

The city shall be a home rule city, with full power of local self-government, including the right to amend this Charter, as provided by the constitution and laws of this state. It shall have all the powers granted to cities by the

[1]Editor's note(s)—The city's Charter was adopted by vote of the people at an election held on February 23, 1963, and is included herein for the benefit of the user of this Code. The special election was called by Ordinance No. 63-A and the results thereof were declared by Ordinance No. 63-D, which ordinance declared the Charter to be in full force and effect from and after February 28, 1963.

The Charter is printed herein as originally adopted, including arrangement, article headings and catchlines.

constitution and laws of the State of Texas, together with all the implied powers necessary to carry into execution such granted powers.

It may use a corporate seal; may sue and be sued, provided that such shall never be construed as a waiver by the city of any immunity or defense; may contract and be contracted with; may adopt ordinances, establish programs and appropriate city funds and monies to accomplish any public purpose; provide economic development programs for the development of the city, including but not limited to grants and loans not inconsistent with state law; may cooperate with the government of the State of Texas, or any agency or political subdivision thereof, or the federal government or its agencies, to accomplish any lawful purpose for the advancement of the interest, welfare, health, morals, comfort, safety, and convenience of the city and its inhabitants; may acquire property within or without its corporate limits for any municipal purposes in fee simple, or in any lesser interest or estate, by purchase, gift, devise, lease or condemnation, and subject to the provisions of this Charter, may sell, lease, mortgage, hold, manage, and control such property as may now or hereafter be owned by it; may pass ordinances and enact such regulations as may be expedient for the maintenance of good government, order, and peace of the city and the welfare, health, morals, comfort, safety, and convenience of its inhabitants; and shall have and may exercise all municipal powers, functions, rights, privileges and immunities of every kind and nature whatsoever, subject only to the limitations imposed by the state and federal constitution, the state and federal laws, and this Charter.

The enumeration of particular powers by this Charter shall not be judged to be exclusive and, in addition to the powers enumerated or implied herein, it is intended that the city shall have and may exercise all powers which, under the constitution and laws of this state, it would be competent for this Charter specifically to enumerate.

(Res. No. 79-R-6, § 3, 4-9-79; Ord. No. 06-J, § 1, 2-16-06; Ord. No. 09-H, § 1, 5-9-09)

Sec. 4. Streets and public property.

The city shall have exclusive dominion, control and jurisdiction in, upon, over and under the public streets, sidewalks, alleys, highways, public squares and public ways within the corporate limits of the city, and in, upon, over and under all public property of the city. With respect to each and every public street, sidewalk, alley, highway, public square, public park or other public way within the corporate limits of the city, the city shall have the power to establish, maintain, improve, alter, abandon, or vacate the same; to regulate, establish, or change the grade thereof; to control and regulate the use thereof; and to abate and remove in a summary manner any encroachment thereon.

Sec. 5. Annexation and disannexation.

The Council may by ordinance ~~unilaterally~~ annex or disannex any land, property or territory upon its own initiative, or upon a petition submitted by a majority of the voters residing within the territory being annexed or disannexed, upon petition by the owners of the property, or upon a petition signed by a majority of the property owners in a platted subdivision, in accordance with state law. The Council may disannex or release extraterritorial jurisdiction when in the best interest of the city. The procedure for the establishment, modification or extension of the city boundaries, and the annexation or disannexation of territory, may not be inconsistent with any applicable requirements or limitations established by state law; upon final passage of an ordinance, fixing, establishing or modifying the boundaries of the city, or annexing or disannexing any property by any method prescribed herein, the boundaries of the city shall be so extended or modified as provided in such ordinance. Upon an ordinance annexing property into the city, the territory described in the ordinance shall become a part of the city, and the said land and its residents and future residents shall be bound by the acts, ordinances, codes, resolutions and regulations of the City.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 06-J, § 1, adopted February 16, 2006, amended article I, section 5 in its entirety to read as herein set out. Formerly, article I, section 5 pertained to change of boundaries, and derived from Res. No. 68-R-7, adopted April 18, 1968; Ord. No. 86-D, adopted December 12, 1986, and Ord. No. 86-J, adopted April 9, 1986.

ARTICLE II. THE COUNCIL

Sec. 1. Governing body.

(a) The governing body of the city shall be a City Council composed of seven (7) councilmembers and a mayor, each elected for a term of three years. The council districts shall be designated as Districts A, B, C, D and E and At-Large Positions 1 and 2. The mayor and councilmembers for At-Large Positions 1 and 2 shall be elected from the city at-large. Councilmembers for Districts A, B, C, D and E shall each be elected by vote of the qualified voters residing within a corresponding lettered single member district established by ordinance. The terms of the mayor and councilmembers shall be staggered ~~three year~~three-year terms. ~~No mayor or councilmember may serve more than three (3) consecutive terms of office (inclusive of unexpired terms) without abstaining from holding office for the position of mayor or councilmember of the city for at least one full term of office.~~

(b) The mayor and each councilmember shall serve until his or her successor is elected or appointed and qualified to serve. The regular term of office of the mayor and the councilmembers shall commence on the first Thursday following the canvass of the election at which they receive a majority vote. A member of the Council elected in a run-off election shall take office on the first Thursday following the day on which the votes for the run-off election are canvassed. The remaining term of a member of Council elected at a special election shall commence on the first Thursday after the canvass of votes for the election at which they receive a majority of the votes cast for the office.

(c) For the purpose of term limits, the office of Mayor shall be considered a separate office from other Council positions; and a member of Council may serve up to three (3) terms and be elected to the office of Mayor for three (3) terms, with or without a break in service. ~~A person elected to fill a vacant office shall be deemed to have held that office for a full term if the person serves in that office for more than fifty percent (50%) of the full term.~~

(d) No mayor or councilmember may serve more than three (3) consecutive terms of office, including unexpired terms, without abstaining from holding office for the position of mayor or councilmember of the city for at least one full term of office.

~~(c)~~(e) A person elected to fill an unexpired term shall be deemed to have held that office for a full term if the person serves in that office for more than fifty percent (50%) of the full term.

(Res. No. 68-R-7, 4-18-68; Res. No. 73-R-13, § 3, 4-9-73; Res. No. 75-R-6, § 2, 4-7-75; Res. No. 77-R-12, § 3, 4-5-77; Res. No. 79-R-6, § 3, 4-9-79; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 02-E, § 1, 3-7-02; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 06-J, § 1, adopted February 16, 2006, changed the title of article II, § 1 from "Number and term of office" to "Governing body."

Pursuant to Civil Action No. G-84-436, U.S. District Court for the Southern District of Texas, Galveston Division, the city's at-large election scheme was eliminated and a "5-2-1 plan" adopted, whereby councilmembers would be elected as set out in § 1. Prior to amendment, councilmember positions were designated "Members of the Council, Place Number 1, 2, 3, 4, 5, 6, and 7" and the terms of office staggered such that Place Numbers 3, 5 and 6 were filled at the same regular city election, Place Numbers 1, 4 and 7 were filled at the same regular city election, and Place Number 2 was filled at the same regular city election as the position of mayor.

Sec. 2. Qualifications.

(a) *For Candidacy.* On the day prior to the date of the scheduled election to be held for such office, the Mayor and Councilmembers shall: (i) be at least eighteen years of age; (ii) be citizens of the United States; (iii) be qualified voters of the city; (iv) have been residents of the State of Texas for at least twelve (12) consecutive months; (v) have been residents of the city and the district for which they seek election, or an area having been annexed into the city and/or the district, for at least twelve (12) consecutive months; (vi) not be delinquent on any indebtedness to the city; and (vii) meet all other qualifications for eligibility set forth in the Texas Election Code. No city employee shall be eligible to file for election as a member of the Council; and no candidate for mayor or council shall hold any other elective public office, or any paid appointive office of the city.

(b) *For Office Holders.* If the Mayor or any Councilmember ceases to possess any of the qualifications of office, including continuous residency within the City and, as applicable, the district from which elected during the term of office, his/her office shall, upon such fact being determined by the Council, immediately become vacant; provided that if the residence of the Mayor or a Councilmember is disannexed or located in another district as a result of redistricting, the Mayor or Councilmember shall serve the remainder of his or her term of office. Except as otherwise provided herein, if the Mayor or any Councilmember shall cease to possess any of the above-mentioned qualifications, or be convicted of a felony, his/her office shall immediately become vacant.

(Ord. No. 66-B, 2-15-66; Res. No. 73-R-13, 4-9-73; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 88-R, § 5, 5-9-88; Ord. No. 99-H, § 1, 2-18-99; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 66-B was adopted by referendum on April 5, 1966.

Sec. 3. Reserved.

Editor's note(s)—Res. No. 17-R-14, adopted by voters on May 18, 2017, repealed section 3 which pertained to transition and derived from Ord. No. 06-J, § 1, adopted February 16, 2006.

Sec. 4. Vacancies in office.

The office of Mayor or Councilmember shall become vacant upon the death, resignation, removal from office or for other disqualification to hold such office. Any vacancy or vacancies, whether in the office of Mayor or Councilmember, shall be filled by special election called for such purpose; provided however, a vacancy occurring for the office of Mayor or Councilmember that has an unexpired term of twelve (12) months or less may be filled by appointment by Council. If Council elects or is otherwise required by law, to call a special election to fill a vacancy then the date for a special election to fill such vacancy shall be the first uniform election date after the vacancy occurs and for which there is sufficient time to call and give notice of the election as required by law. If such vacancy occurs and no election date falls within 120 days after the date of such vacancy, the Council shall, without regard for the specified uniform election dates, order such election to be held on a Saturday within 120 days from the date of such vacancy. All vacancies shall be filled for the remainder of the unexpired term of the office so filled.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 06-J, § 1, adopted February 16, 2006, amended article II, section 4 in its entirety to read as herein set out. Formerly, article II, section 4 pertained to the power of council, and derived from original codification.

Sec. 5. Power of Council.

All powers and authority which are expressly or impliedly conferred on or possessed by the city shall be vested in and exercised by the Council; provided, that the Council shall not exercise those powers which are expressly conferred upon other city officers by this Charter.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 6. Investigative powers of the Council.

The Council shall have the power to inquire into the official conduct of any department, agency, office, officer, or employee of the city, and into any other matters of proper concern to the city. For this purpose the Council shall have the power to administer oaths, subpoena witnesses, and to compel the production of books, papers, and other evidence material to the inquiry. The Council may provide by ordinance penalties for contempt in failing or refusing to obey any such subpoena or to produce any such books, papers or other evidence and shall have the power to punish any such contempt in the manner provided by that ordinance.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 7. Interference in administrative matters.

Neither the Council nor any of its individual members or the Mayor shall direct or request the City Manager or any of his/her subordinates to appoint or to remove from office or employment any person except a person whose office is filled by appointment of the Council under the provisions of this Charter. Except for the purpose of inquiry and investigation, the Council and its members shall deal with the administrative services of the city solely through the City Manager; and neither the Council nor any member thereof shall give orders to any subordinate of the City Manager, either publicly or privately.

(Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 8. Mayor and mayor pro tem.

The Mayor shall be the chief executive officer of the city. The Mayor shall preside at all meetings of the Council and shall be recognized as head of the city government for all ceremonial purposes, for the purpose of receiving service of civil process, for emergency purposes, and for military purposes. Although he/she shall have no regular administrative duties, the Mayor shall have the duty of overseeing the general welfare of the city, staying abreast of and projecting the needs of the city, and recommending legislation to the Council to address such objectives. The Mayor, as a member of the Council, shall be entitled to vote only in case of a tie and shall have the power to veto any ordinance or resolution enacted or adopted by the Council with the exception of ordinances enacted pursuant to the initiative or referendum process set forth in this Charter. To be effective the veto must be accompanied by a veto message setting forth in writing the Mayor's reasons for such veto. The veto and veto message must be filed with the City Secretary within seven (7) working days of final reading of the ordinance or resolution. The City Secretary shall deliver the mayor's veto and veto message to the city council at or before its next regularly scheduled meeting and such veto and veto message shall automatically be placed on the council agenda at the next regularly scheduled meeting. At any meeting of the council held not less than seven (7) nor more than thirty (30) days after the mayor has vetoed any ordinance or resolution of the Council, the Council may override such veto by an affirmative vote of two-thirds (⅔) of the council. In that event such ordinance or resolution shall be considered finally passed and approved and shall not be subject to further veto. At the first regular meeting following the election of members of Council, the Mayor shall appoint one of its members as Mayor Pro Tem, subject to approval by the Council. The Mayor Pro Tem shall serve for one year and shall act as Mayor during the absence or disability of the Mayor, and shall have power to perform every act the Mayor could perform if present.

In the event of the absence, disability or disqualification of both mayor and Mayor Pro Tem at any particular meeting of the council, the remaining members shall elect one member as acting Mayor, and he/she shall have power to perform every act for such meeting that the Mayor could if present.

(Res. No. 73-R-13, § 3, 4-9-73; Res. No. 81-R-12, § 3, 4-16-81; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 88-R, § 5, 5-9-88; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 9. Meetings of Council.

There shall be regular meetings of the Council which shall be held at such times and places as shall be prescribed by ordinance or resolution. Special meetings which shall be for a specific purpose (or purposes) may be called at any time by the City Manager upon request of the Mayor or four (4) Councilmembers. Notice of special meetings shall be given to each member of the Council. Such notice shall include a statement of the purpose of the special meeting.

(Res. No. 79-R-6, § 3, 4-9-79; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 10. Rules of procedure.

The Council shall by ordinance determine its own rules and order of business. A quorum of the Council, ~~which~~ shall consist of four (4) Councilmembers~~ and the presiding officer~~, and shall be necessary for the transaction of all regular business; but no ordinance shall be of any force or effect unless it is adopted by the favorable vote of a majority of the Council.~~ A majority of the Council shall consist of four (4) Councilmembers or three (3) Councilmembers and the presiding officer~~. If a member of the Council is absent from three (3) consecutive regularly scheduled meetings without explanation acceptable to a majority of the Council, his/her office shall be declared vacant at the next regular meeting. The Council may adopt such rules, and prescribe such penalties as it may see fit to enforce the attendance of its members at all regular and called meetings of the Council or its committees. Minutes of all meetings of the Council shall be taken and recorded by the City Secretary or his/her assistant, and such minutes shall constitute a public record. An abstention from voting shall constitute and be recorded as a "no" vote unless the councilmember has filed an affidavit declaring a conflict of interest under state law in which case the abstention shall constitute neither a "no" nor "yes" vote and shall be recorded as an abstention.

(Ord. No. 66-B, 2-15-66; Res. No. 79-R-6, § 3, 4-9-79; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 11. Procedure to enact legislation.

The Council shall legislate by ordinance only, and the enacting clause of every ordinance shall be "Be it ordained by the City Council of the City of Alvin." All ordinances, unless otherwise provided by law or this Charter or by the terms of such ordinance, shall take effect immediately upon the final passage thereof.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 12. Publication of ordinances.

The descriptive caption of every ordinance imposing any penalty, fine or forfeiture for any violation of its provisions shall be published in the official newspaper or as otherwise authorized by state law and every such ordinance shall not take effect until ten (10) days after the date of publication.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17)

Sec. 13. Code of Ordinances.

The Code of Ordinances adopted on January 10, 1962, shall continue in effect and Council shall revise, expand or recodify as may be required by law or the needs of the city. A printed copy of the city's Code of Ordinances shall be admitted in evidence without further proof and shall be prima facie evidence in all courts of the existence and regular enactment of all ordinances herein set forth.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

ARTICLE III. ELECTIONS

Sec. 1. Calling and regulating elections.

City elections shall be ordered, notice thereof given and held as provided in the Texas Election Code, and the council shall establish the procedures and order elections except as provided therein. The general city election to elect officers whose offices become vacant that year shall be held on the first Saturday in May of each year, or if ~~such not be authorized~~ such is not authorized, the date nearest thereto as may be established by law. The Council may by ordinance call such special elections as are authorized by this charter or state law, fix the time of holding such elections, and provide all means for holding such special elections; provided that every special election shall be held on a uniform election date, or a Saturday, unless otherwise provided by law or this charter.

(Ord. No. 66-B, 2-15-66; Ord. No. 88-R, § 5, 5-9-88; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 2. Filing for office.

Candidates filing for office shall make application for a place on the ballot within the times prescribed by the Texas Election Code. In the absence of a filing deadline established by state law, an application for a place on the ballot must be filed not later than 5:00 p.m. of the ~~62nd~~78th day before election day. An application may not be filed earlier than the 30th day before the date of the filing deadline. All applications shall designate the office sought. It shall be the duty of the City Secretary to place the name of all qualified candidates, making timely application, on the official ballot.

(Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 06-J, § 1, 2-16-06; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 3. The official ballot.

The positions of the members of the Council shall be designated on the official ballot as "Member of the Council, Districts A, B, C, D and E, and At-Large Positions 1 and 2," and each candidate shall indicate the place that he/she desires to fill. Candidates for Districts A, B, C, D and E must reside within the boundaries of the district for which they seek election. Candidates for At-Large Positions 1 and 2 may reside in any portion of the city. The names of all candidates for office, except such as may have withdrawn, died or become ineligible, shall be placed on the official ballots without party designations in the order determined in a ballot drawing. Ballots and early voting shall be governed by the general election laws of the State of Texas.

(Res. No. 79-R-6, § 3, 4-9-79; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 96-V, § 3, 5-6-96; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Pursuant to Civil Action No. G-84-436, U.S. District Court for the Southern District of Texas, Galveston Division, the city's at-large election scheme was eliminated and a "5-2-1 plan" adopted, whereby councilmembers would be elected as set out in Art. II, § 1 of this Charter; councilmember positions would be designated on the official ballot and candidates could reside in the city as set out in Art. III, § 3. Prior to such amendment, councilmember positions on the official ballot were designated as "Member of the Council," Place Number 1, 2, 3, 4, 5, 6 and 7, and all candidates were permitted to reside in any portion of the city.

Sec. 4. Election by majority; run-off election.

At any general or special municipal election, the candidate for each office who has received a majority of all votes cast for his/her particular office shall be declared elected. If no candidate for an elective office receives a majority of the votes cast for that position in the regular or special election, a run-off election shall be held between the two (2) candidates who received the greatest number of votes. Such run-off election shall be held in accordance with State election laws. The candidate receiving the highest number of votes cast for the office in the run-off election shall be declared elected. If the run-off results in a tie vote, the tie shall be broken in a manner authorized by the Texas Election Code, or by lot or chance as agreed by and between the candidates.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13)

Editor's note(s)—Ord. No. 06-J, § 1, adopted February 16, 2006, amended article III, section 4 in its entirety to read as herein set out. Formerly, article III, section 4 pertained to election by plurality, and derived from Res. No. 73-R-13, § 3, adopted April 9, 1973, and Res. No. 75-R-6, § 2, adopted April 7, 1975.

Pursuant to Civil Action No. G-84-436, U.S. District Court for the Southern District of Texas, Galveston Division, candidates for office shall be elected by plurality as set out in Art. III, § 4. Prior to such amendment, § 4 provided for election by majority vote, with run-off elections in instances where no candidate received a majority of the votes cast for a specific office.

ARTICLE IV. INITIATIVE, REFERENDUM AND RECALL[2]

Sec. 1. General.

The citizens reserve the powers of initiative, referendum and recall, which may be exercised in the manner and subject to the limitations provided in this Article.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17)

Sec. 2. Initiative.

Subject only to the limitations provided in this Article, the people of the city shall have the power to propose legislation on any local government issue, except legislation appropriating money, levying taxes, affecting zoning, annexing land, or setting rates, fees or charges.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17)

Sec. 3. Referendum.

The people of the city shall have the power to require reconsideration by the City Council of any adopted ordinance regarding any issue that would be a proper subject for an initiative. If the Council fails to repeal an

[2]Editor's note(s)—Ord. No. 06-J, § 1, adopted February 16, 2006, amended article IV in its entirety to read as herein set out. Formerly, article IV pertained to similar subject matter, and derived from Res. No. 84-R-3, §§ 1(3—5), adopted January 24, 1984; Ord. No. 86-D, adopted February 12, 1986; Ord. No. 86-J, § 3, adopted April 9, 1986; Ord. No. 96-V, § 3, adopted May 6, 1996, and Ord. No. 99-H, § 1, adopted February 18, 1999.

ordinance so reconsidered, the people of the city shall have the power to approve or reject the ordinance at an election. Such power shall not extend to the budget; capital expenditures; levy of taxes; any bonds, certificates of obligation or any similar obligations; zoning; annexation; or any rates, fees and charges; provided that tax increases shall be subject to petition as provided by state law.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 4. Conflict.

No initiative or referendum action shall conflict with this charter, the constitution or any state statute.

(Ord. No. 06-J, § 1, 2-16-06)

Sec. 5. Signatures.

Initiative and referendum petitions must be signed by registered voters residing within the city in number equal to twenty percent (20%) of the number of votes cast at the last general election of the city, or 200 registered voters, whichever number is greater. The signatures to the initiative or referendum petition need not all be appended to one paper, but each signer shall sign his or her name in ink or indelible pencil and shall add or cause to be added his or her place of residence by street and number, county of residence, printed name, voter registration number, precinct number and date of signature.

(Ord. No. 06-J, § 1, 2-16-06)

Sec. 6. Commencement of proceedings.

(a) A qualified voter may commence an initiative or referendum proceeding by filing with the City Secretary the complete form of a petition proposed to be circulated, including signature pages, together with a copy of the full text of the initiative ordinance, or the ordinance to be reconsidered. The ordinance set forth with the petition shall be complete and in the proper form, including the caption. The petition may consist of one (1) or more copies, but each copy must include signature pages and the full text of the initiative ordinance, or the ordinance to be reconsidered.

(b) The City Secretary shall place the time and date on the petition and documents when filed, examine the filing for sufficiency as to form and place the time and date of the certification for circulation on such petition and documents. The City Secretary shall provide a certified copy of such filing as certified for circulation to the person presenting same, the City Manager and the City Attorney, and file a copy of such certified documents and petition in the archives of the city.

(c) When filed, each paper of a petition shall have attached to it an affidavit executed by the circulator thereof stating that they personally circulated the paper, the number of signatures thereon, that all the signatures were affixed in their presence, that they believe them to be the genuine signatures of the persons whose names they purport to be and that each signer had an opportunity before signing to read the full text of the ordinance proposed or sought to be reconsidered.

(d) The circulated petition(s) must be returned and refiled with the City Secretary within ninety (90) days after the date the petition is certified for circulation. Signatures obtained prior to the date of such certification shall be invalid and a petition returned after the expiration of ninety (90) days shall not be considered.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 7. Examination and sufficiency.

The City Secretary shall examine each signature separately and disqualify any signature not having all of the information required, or not found to be that of a qualified voter of the city, determine whether the petition contains the requisite number of valid signatures, and complete a certification as to the sufficiency of the petition signatures within fourteen (14) days following the date the circulated petition is filed with the City Secretary. The petitioner shall be notified by certified mail of the sufficiency of, or any insufficiencies in, the petition.

If the petition is certified as sufficient, the City Secretary shall present a certificate to the City Manager who shall cause the same to be placed on the agenda for the first council meeting that is three (3) or more days after the date of the certification.

If the petition is certified as insufficient due to the disqualification or invalidity of signatures the petitioner shall have fourteen (14) days following the date the number of signatures is found insufficient to file one supplementary petition with additional signatures sufficient in number to equal the required number of signatures. Upon the supplementary petition being timely filed, the City Secretary shall have seven (7) days from the date the supplementary petition is filed to certify the petition as sufficient or insufficient.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 8. Referendum-suspension of ordinance.

When an authorized referendum petition is certified by the City Secretary as sufficient, the ordinance sought to be reconsidered shall be suspended; and such suspension shall continue until the council adopts the proposed initiative, repeals the ordinance or the ordinance is upheld by election.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 9. Action on petition.

(a) Within thirty (30) days after the date an initiative petition has been certified to the Council as sufficient, the Council shall request a formal legal opinion from the City Attorney on the legality of the proposed ordinance. If the City Attorney issues a written opinion that the proposed ordinance is clearly and facially invalid, the Council shall not be required to call an election on such initiative. Otherwise, within forty-five (45) days after an initiative or referendum petition has been certified to the Council as sufficient, the Council shall:

(i) Adopt the proposed initiative ordinance without any change in substance; or

(ii) Repeal the referred ordinance; or

(iii) Call an election on the proposed or referred ordinance.

(b)The election on a proposed or referred ordinance shall be held on the next available uniform election date after the date of the council's action and for which notice may be timely given in compliance with state law and this charter. Such election may coincide with a regular city election should such election fall within the specified time. However, special elections on initiated or referred ordinances shall not be held more frequently than once each six (6) months and no ordinance substantially the same as a defeated initiative ordinance shall be adopted by the council or initiated within two (2) years after the date of the election. No referred ordinance repealed at an election may be readopted by the council within two (2) years from the date of the election at which such ordinance was repealed. Copies of the proposed or referred ordinances shall be made available at each polling place.

(c) An initiative or referendum petition may be withdrawn at any time prior to the 20th day preceding the day scheduled for a vote of the City by filing with the City Secretary a request for withdrawal signed by at least four individuals who signed the petition. Upon filing of such request, the petition shall have no further force or effect and all proceedings thereon shall be terminated.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 10. Procedure and results of election.

Not more than thirty (30) and not less than fifteen (15) days prior to the special election, the City Secretary shall cause the proposed or referred ordinance to be published in its entirety at least once in a newspaper of general circulation in the city, in accordance with state law.

The ballots used when voting upon such proposed and referred ordinances shall set forth the nature of the ordinance sufficiently to identify the ordinance and shall also set forth a proposition as provided in this charter. If a majority of the qualified voters voting on a proposed initiative ordinance vote in its favor, it shall be considered adopted upon certification of the election results and shall be treated in all respects in the same manner as ordinances adopted by the Council. If conflicting ordinances are approved at the same election, the ordinance receiving the greatest number of affirmative votes shall prevail.

An ordinance adopted by initiative may not be repealed or amended at any time prior to the expiration of two (2) years from the date of its adoption, except at an election held for such purpose or such amendment being approved by the Council by not less than six (6) affirmative votes.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 11. Power of recall.

The people of the city reserve the power to recall any elected city officer and may exercise the power by filing with the City Secretary a petition that conforms with the following requirements:

(a) For at large council positions and the office of the Mayor, the petition must be signed by qualified voters of the city equal in number to at least ~~twenty percent (20%)~~ fifty-one (51%) of the number of votes cast in the last general city election, or 200 registered voters, whichever number is greater. ~~, with at least twenty-five (25) percent of those signatures being from the district which the Council member is elected if the Council member represents a specific district, demanding the removal of the elected officer.~~

(b) For single member districts, the petition must be signed by qualified voters of that district equal in number to at least fifty-one percent (51%) of the number of votes cast in that district in the last general city election and only voters residing in that district can vote in that recall election.

The petition shall state the reason for the recall and shall be signed and verified as required for an initiative petition and shall include the additional requirement that the bottom of each page of the petition shall contain the original signature of the presenter of the petition. A separate petition must be filed for each officer being recalled. If the Council orders a recall election for any member, such election shall be held in the manner provided in this Article. ~~Notwithstanding, any other provision of this Article, if the officer being recalled is elected from a single member district, only the voters residing in that district can vote in that recall election.~~

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 09-H, § 1, 5-9-09; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 12. Recall election.

The provisions regulating examination, certification, and amendment of initiative petitions shall apply to recall petitions. If the City Secretary certifies the petition as sufficient, the City Council shall, at the first meeting for which timely notice may be given, order a special election to be held at the earliest time permitted by this charter and state law, to determine whether the officer shall be recalled. If a majority of votes cast at a recall election be for the recall of the officer, the office shall be declared vacant and such vacancy shall be filled in accordance with the provisions of this Charter for the filling of vacancies. A Council member thus removed shall not be a candidate to succeed himself or herself in an election called to fill the vacancy thereby created nor shall such elected official's name appear on a ballot for elective office of the City within a period of two (2) years following the date of the election at which such elected official was removed from office.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 13. Limitation on recall.

No recall petition shall be filed against an officer within six (6) months after taking office; no officer shall be subjected to more than one (1) recall election during a term of office; and no officer shall be recalled at an election held less than six (6) months prior to the expiration of the term of office being served by such officer.

(Ord. No. 06-J, § 1, 2-16-06; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 14. Failure of City Council to call an election.

If the City Secretary shall certify the petition as sufficient and the City Council shall fail or refuse to order such recall election, or to discharge any other duty imposed upon the council with reference to the recall, then any citizen who signed the petition may file suit in the district courts to compel and order the Council to carry out the provisions of the recall election.

(Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

ARTICLE V. ADMINISTRATIVE SERVICES

Sec. 1. Appointment and qualifications of City Manager.

The Council shall appoint a City Manager who shall be the chief administrative officer of the city and shall be responsible to the Council for the administration of all the affairs of the city under his/her jurisdiction. He/she shall be chosen by the Council solely on the basis of his/her executive and administrative training, experience and ability, and need not, when appointed, be a resident of the city, but shall become a resident of the City, with a mutually agreeable timeframe. No member of the Council shall, during the time for which he/she is elected and one year thereafter, be appointed or designated City Manager.

(Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 2. Term and salary of City Manager.

The City Council may employ the services of a city manager by contractual agreement. The City Manager, nonetheless, may be removed by a majority vote ~~of at least four (4) members~~ of the entire Council. The action of the Council in suspending or removing the City Manager shall be final, it being the intention of this Charter to vest all authority and fix all responsibility for such suspension or removal in the council. The City Manager shall receive such compensation as may be fixed by the Council.

(Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 02-E, § 1, 3-7-02; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 3. Powers and duties of the City Manager.

The City Manager shall be responsible to the City Council for the proper administration of all affairs of the City and to that end shall have the power and be required to:

(a) Hire, appoint, and terminate department heads not specifically appointed by the Council only with the advice and consent of City Council. All other employees will be hired, employed, assigned, and terminated by the City Manager in accordance with procedures delineated in the personnel policies manual.

(b) Prepare the budget annually and submit it to the council, and be responsible for its administration after adoption.

(c) Prepare and submit to the Council as of the end of each month a complete report on the finances and administrative activities of the city for the previous month and the year to date.

(d) Keep the Council advised of the financial condition and future needs of the city and make such recommendations as may seem desirable.

(e) Present the Council with an inventory of all city-owned property and equipment, including real property, at the time he/she presents his/her annual budget message. In order to meet this requirement, he/she shall cause to be established an event-oriented inventory management system and will cause a physical inventory to be made of all property at least once every two (2) years.

(f) As a part of the annual budget message to Council the City Manager shall provide the Council with a written status report on all franchises granted by the city. The report shall address any problem areas and the annual revenues received from each franchise holder.

(g) Perform such duties as may be prescribed by this Charter or may be required of him/her by the Council not inconsistent with this Charter.

(h) In the absence of an Assistant City Manager, the City Manager shall designate, by letter filed with the City Secretary, a qualified Administrative Officer of the City to perform the duties of City Manager in his/her absence. In the event of long-term disability, resignation, or termination of the City Manager, the City Council shall appoint an acting City Manager for the duration of any such disability, or until City Council appoints a permanent City Manager. No member of the City Council shall serve as acting City Manager.

(Res. No. 84-R-3, § 1(7), 1-23-84; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 4. Administrative departments.

There shall be such administrative departments as are established by this Charter and may be established by ordinance, and except~~ing~~ where otherwise provided in this Charter these administrative departments shall be under the control and direction of the City Manager. ~~The Council may abolish or combine one or more of the departments created by it, and may assign or transfer the duties of any department to another department where not in conflict with other provisions of this Charter. All changes to the organizational charts recommended by the City Manager shall be submitted to Council for approval prior to implementation.~~ The City Manager has the authority to assign or transfer the duties of any department to another department, and/or change the titles of any employee, where such changes do not exceed the budget, and the City Manager shall promptly notify Council of any such changes. The City Manager shall present any changes that exceed the budget to Council for adoption in the fiscal budget.

(Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 5. Chief of Police.

There is hereby created a police department of the City. The police department shall be composed of the Chief of Police and other officers and employees as the City Council may provide. The jurisdiction of the department shall be the corporate limits of the City, in accordance with state law.

The Chief of Police, who shall be the executive officer of the police department, will be appointed by the City Manager with approval of the Council. He shall have prior experience in the field of law enforcement, possess good moral character and shall have never been convicted of a felony or any crime involving moral turpitude in this or any other state.

(Ord. No. 88-R, § 5, 5-9-88; Ord. No. 02-E, § 1, 3-7-02; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 6. Limitation on departmental head authority.

Department heads may make recommendations to the City Manager regarding the hiring, promotion, demotion, discipline and termination of employees under their supervision but shall have no authority to consummate any such actions in the name of the City of Alvin unless otherwise designated by the City Manager.

(Res. No. 84-R-3, § 1(9), 1-23-84; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 7. City attorney.

Council shall appoint a competent attorney, duly licensed by the State of Texas, to be City Attorney. He/she shall be appointed and removed at the will and pleasure of Council by a majority vote of the entire Council. He/she shall receive compensation as may be fixed by council. The City Attorney, or other attorneys selected by him/her with ~~the approval of~~ notification to Council, shall represent the city in all litigation. He/she shall be the legal advisor, attorney and counsel for the city and all officers and departments thereof.

(Res. No. 73-R-13, § 3, 4-9-73; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 88-R, § 5, 5-9-88; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 8. Health officer.

The health officer shall be appointed by the City Council. He/she shall be a licensed physician, qualified to practice medicine in the State of Texas.

(Res. No. 73-R-13, § 3, 4-9-73; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 9. Reserved.

Editor's note(s)—Pursuant to Res. No. 84-R-3, § 1, proposition 10, passed Jan. 23, 1984, Art. V, § 9, relative to the fire marshal, has been deleted.

Sec. 10. Employee pay plans, classification, personnel policies, etc.

The Council shall provide a system for the classification of employees including pay plans and rules for the appointment, promotion, discipline, grievance, administrative review, and dismissal. The rules shall contain policy statements that clarify employees' rights and benefits, such as vacation, sick leave, retirement and insurance. Such classification shall not apply to board members, or other employees or persons appointed by City Council under this

Charter, or to the police officers covered under ~~Chapter 143 of the Texas Local Government Code~~ civil service or collective bargaining.

(Res. No. 84-R-3, § 1(11), 1-23-84; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 11. Reserved.

Ord. No. 21-K § 6(Att. A), adopted May 20, 2021, repealed § 11, which pertained to classified services and derived from Res. No. 84-R-3, § 1(12), adopted January 23, 1984.

Sec. 12. City Secretary.

The City Manager shall appoint the City Secretary with the advice and consent of the Council. The position of City Secretary shall be considered that of a department head. The City Secretary or assistant shall keep minutes and other records of the Council and shall have such other duties and responsibilities as may be assigned by this Charter, the Council or the City Manager.

(Ord. No. 88-R, § 5, 5-9-88; Ord. No. 90-L, § 3, 5-7-90; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Res. No. 17-R-14, adopted by voters on May 18, 2017, changed the title of section 12 from "City clerk" to "City secretary." The historical notation has been preserved for reference purposes.

Sec. 13. At-will status of employees.

All employees of the city shall be at-will employees except as may otherwise be provided by state or federal law or contract.

(Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 02-E, § 1, 3-7-02)

Sec. 14. Gross negligence and willful or wrongful acts of employees and officers.

Duly elected and appointed officers, employees and volunteers of the City shall be protected by the City from actual damages awarded against any such officer, employee or volunteer if the damages result from an act or omission committed while in the course and scope of their office, employment or service, and they arise from a cause of action for negligence. Each officer and employee of the City shall be responsible for loss or damage sustained by the City as a result of the employee or officers willful or wrongful acts or omissions or from acts or omissions constituting gross negligence.

(Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 21-K , § 6(Att. A), 5-20-21)

ARTICLE VI. MUNICIPAL COURT

Sec. 1. Municipal court.

There shall be a municipal court of the city, which shall have such jurisdiction, powers and duties as are given and prescribed by the laws of the State of Texas.

(Ord. No. 73-R-13, § 3, 4-9-73)

Sec. 2. Judge of the municipal court.

The Judge of the municipal court shall be appointed by a majority of the Council, shall hold office for a term of two (2) years, and shall receive such salary as may be fixed by City Council. The judge shall be a resident of Brazoria County or a contiguous county for at least one year immediately prior to his/her appointment, possess good moral character and shall have never been convicted of a felony or any crime involving moral turpitude in this or any other state. The Council shall have authority to appoint associate judges as are deemed appropriate and necessary by the presiding judge. Associate judges shall be appointed in the same manner and with the same qualifications set forth for the presiding Judge. Associate Judges shall have the same duties and responsibilities as the presiding judge and shall serve in the absence of the presiding Judge. The Judge~~,~~ and Associate Judge(s), ~~or anyone acting in his/her place~~ shall receive such compensation as may be set by the Council. The Council shall have the power to create and establish additional municipal courts, with the same or separate jurisdictions, and to appoint additional judges for each court so established, in accordance with state law.

(Ord. No. 66-B, 2-15-66; Res. 73-R-13, § 3, 4-9-73; Res. No. 84-R-3, § 1(14), 1-23-84; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 3. Reserved.

Editor's note(s)—Pursuant to Res. No. 54-R-3, § 1, proposition 15, passed Jan. 23, 1954, Art. VI, § 3, relative to the clerk of court, has been deleted. Said section derived from Res. No. 73-R-13, adopted April 9, 1973.

ARTICLE VII. MUNICIPAL FINANCE

Sec. 1. Fiscal year.

The fiscal year of the city shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

Sec. 2. Preparation and submission of budget.

The City Manager, between sixty (60) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year and shall be prepared in accordance with generally accepted accounting principles, guidelines established by the Governmental Accounting Standards Board and the Governmental Finance Officers' Association or the successor agency/entity. The budget shall contain such schedule in detail and summary form as to adequately inform and clearly define the plan of operation, and shall contain the following:

(a) A budget message, outlining the proposed financial policies of the city for the fiscal year, and the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and explaining in detail any major changes in financial policy.

(b) A consolidated statement of anticipated receipts and proposed expenditures for each department, comparing them with those of the previous fiscal year.

(c) An analysis of property valuations.

(d) An analysis of tax rate.

(e) Tax levies and tax collections by years for at least five (5) years.

(f) General fund resources in detail.

(g) Special fund resources in detail.

(h) Summary of proposed expenditures by function, department and activity.

(i) Detailed estimates of expenditures shown separately for each activity to support the summary called for in (h) above.

(j) A revenue and expense statement for all types of bonds, time warrants and other indebtedness.

(k) A description of all bond issues, time warrants and other indebtedness outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.

(l) A schedule of requirements for the principal and interest of each issue of bonds, time warrants and other indebtedness.

(m) The appropriation ordinance.

(n) The tax levying ordinance, as soon as practicable.

(o) An organizational chart designating the Department Head of each department.

(Res. No. 84-R-3, § 1(16), 1-23-84; Ord. No. 02-E, § 1, 3-7-02; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 3. Budget is a public record.

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the Council and shall be a public record. The City Secretary shall make the budget available to all persons.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 4. Notice of public hearing on budget.

At the meeting of the City Council at which the budget is submitted, the Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the city, a notice of the hearing setting forth the time and place thereof, in accordance with state law.

(Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 5. Public hearing on budget.

At the time and place set forth in the notice required by Section 4, or at any time and place to which such public hearing shall from time to time be ~~adjourned~~continued, the Council shall hold a public hearing on the budget submitted, and all interested persons shall be given a five-minute opportunity to be heard either for or against any item or the amount of any item therein contained.

(Ord. No. 90-L, § 3, 5-7-90; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 6. Proceedings on budget after public hearing.

After the conclusion of such public hearing, the Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such proposed expenditures.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 7. Vote required for adoption.

The budget shall be adopted by the favorable vote of a majority of the members of the entire council prior to the beginning of the fiscal year. Should City Council fail to so adopt the budget, the existing budget, together with its tax-levying and appropriations ordinances, shall remain in effect for the ensuring year, until such time as the City Council passes a budget for the new fiscal year.

Upon adoptions, a copy of the budget shall be filed with the City Secretary and a copy of the budget, including the cover page and record vote shall be posted on the City's Internet website, or as otherwise provided by state law.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 8. Reserved.

Ord. No. 21-K § 6(Att. A), adopted May 20, 2021, repealed § 8, which pertained to budget adoption, and derived from Ord. No. 13-C, § 1, adopted January 21, 2013.

Sec. 9. Reserved.

Ord. No. 21-K § 6(Att. A), adopted May 20, 2021, repealed § 9, which pertained to filing of an adopted budget, and derived from Ord. No. 13-C, § 1, adopted February 21, 2013, approved by referendum on May 11, 2013; and Res. No. 17-R-14, adopted May 18, 2017.

Sec. 10. Budget establishes appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes named therein. Except as provided in this article or state law, no funds of the city shall be expended nor shall any obligation for the expenditure of money be incurred, except pursuant to the annual appropriation ordinance provided by this article. At the close of each fiscal year, any unencumbered balance of any appropriation shall revert to the fund from which appropriated and become available for reappropriation for the next fiscal year. The City Manager may transfer any unencumbered appropriated balance or portion thereof from one office, department, or agency to another at any time. The City Manager shall have the authority to transfer appropriation balances from one expenditure account to another within a single office, department, or agency of the city. As part of each fiscal year budget, the City Manager may transfer appropriation balances from one expenditure account to another within or between a single office or department within a fund. The City Manager ~~will~~ shall report to the City Council all inter-departmental or interfund budget transfers he /she has authorized during the fiscal year, or within sixty (60) days after the end of the fiscal year, according to City Council requirements.

(Res. No. 84-R-3, § 1(18), 1-23-84; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 02-E, § 1, 3-7-02; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 11. Purchase procedure.

The city shall develop a uniform guide for purchase procedures for adoption by Council. The city shall review the purchase procedures and make recommendations to the Council regarding changes, if any, made necessary by federal and/or state laws.

(Res. No. 77-R-12, § 3, 4-5-77; Res. No. 81-R-12, § 3, 4-16-81; Res. No. 84-R-3, § 1(19), 1-23-84; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 96-V, § 3, 5-6-96; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 12. Budget establishes amount to be raised by property tax.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the city in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the constitution and laws of the State of Texas.

Sec. 13. Emergency appropriations.

In the absence of unappropriated available revenues or other funds to meet emergency appropriations, including emergencies created by natural disasters or man-made calamities that affect life, health, property, or the public peace, the Council may by emergency ordinance authorize the re-appropriation of revenues previously budgeted for maintenance and operation expenses; the appropriation of unanticipated revenues; and/or the appropriation of restricted reserves. If there are insufficient funds available for appropriation or re-appropriation for such purposes, the council may by emergency ordinance authorize the borrowing of money to meet such deficit by the issuance of notes, certificates of obligation or other revenue or general obligation debt, which may be renewed from time to time, but all such obligations or other general obligation debt and renewals thereof shall not be inconsistent with state law. Any such ordinance shall require a two-thirds (⅔) vote of the Council members then able to serve.

(Res. No. 68-R-7, 4-18-68; Res. No. 84-R-3, § 1(20), 1-23-84; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 09-H, § 1, 5-9-09; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 09-H, § 1, adopted by the voters of the city on May 9, 2009, changed the title of section 13 from "Borrowing to meet emergency appropriations" to "Emergency appropriations." The historical notation has been preserved for reference purposes.

Sec. 14. Estimated expenditures shall not exceed estimated resources.

The total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective revenue or resources plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the Governmental Accounting Standards Board (or its successor agency/entity) or some other nationally accepted classification.

(Res. No. 84-R-3, § 1(21), 1-23-84; Ord. No. 02-E, § 1, 3-7-02; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 15. Annual audited financial report.

At the close of each fiscal year, and at such other times as it may deem necessary, the Council shall cause an independent audit to be made of all accounts of the city by a certified public accounting firm, recommended by the City Manager or ~~Director of Administrative Services~~Director of Finance with the approval of the Council. The certified public accounting firm so selected shall have no personal interest, directly or indirectly, in the financial affairs of the city or any of its officers. The certified public accounting firm shall perform the audit in accordance with accounting and auditing standards generally accepted in the United States of America and the Governmental Accounting Standards Board. Upon completion of the annual audit, and within thirty (30) days of City Council acceptance of the annual audit, the combined balance sheet thereof shall be published in the official newspaper of the City of Alvin, or as otherwise provided by state law. Copies of all audits shall be placed on file in the finance department and in the office of the City Secretary.

(Res. No. 84-R-3, § 1(22), 1-23-84; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 16. Reserved.

Editor's note(s)—Pursuant to Res. No. 84-R-3, § 1, proposition 23, passed Jan. 23, 1984, Art. VII, § 16, relative to the department of taxation, has been deleted.

Sec. 17. Power to tax.

The Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the city to the maximum provided by the constitution and laws of the State of Texas. The Council shall also have the power to levy other taxes consistent with the laws of the State of Texas.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 18. Depository and withdrawals.

All monies received by any person, department or agency of the city, for or in connection with affairs of the city, shall be deposited promptly in the city depository or depositories. The Council will select a city depository or depositories up to every five (5) years and, in accordance with state law, all city funds will be secured by appropriate securities in accordance with state law. All checks, vouchers or warrants for the withdrawal of money from the city depositories shall require two (2) signatures, those being from any two (2) of the following: City Manager, ~~Director of Administrative Services~~Director of Finance, City Secretary or Mayor.

(Res. No. 84-R-3, § 1(24), 1-23-84; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 99-H, § 1, 2-18-99; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 19. Property subject to tax.

All real and personal property within the city not expressly exempted by law shall be subject to annual taxation.

(Ord. No. 66-B, 2-15-66; Res. No. 84-R-3, § 1(25), 1-23-84)

Editor's note(s)—Ord. No. 66-B, enacted February 15, 1966, as an emergency measure, was duly adopted by referendum on April 5, 1966.

Secs. 20—22. Reserved.

Editor's note(s)—Pursuant to Res. No. 84-R-3, § 1, propositions 26—28, passed Jan. 23, 1984, Art. VII, §§ 20—22, relative to the board of equalization, have been deleted. Section 21 was formerly amended by Res. No. 79-R-6, § 3, passed April 9, 1979.

Sec. 23. Ad Valorem Taxes.

As to the assessment and collection of ad valorem taxes for the city, the city shall follow the law as stated in the Texas Property Code and other applicable state laws or state agency rules.

(Res. No. 84-R-3, § 1(29), 1-23-84; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13; Res. No. 17-R-14, 5-18-17)

Editor's note(s)—Res. No. 17-R-14, adopted by voters of the city on May 18, 2017, changed the title of section 23 from "Taxes; when due and payable" to "Ad Valorem Taxes." The historical notations have been retained for reference purposes.

Cross reference(s)—Payment of delinquent taxes by installment, § 22-7.1.

~~Sec. 24. Tax liens.~~

~~(a) The tax levied by the city is hereby declared to be a lien, charge or encumbrance upon the property upon which the tax is due, which lien, charge or encumbrance the city is entitled to enforce and foreclose in any court having jurisdiction over the same, and the lien, charge or encumbrance on the property in favor of the city, for the amount of the taxes due on such property is such as to give the state courts jurisdiction to enforce and foreclose said lien on the property on which the tax is due, not only as against any resident of this state or person whose residence is unknown, but also as against nonresidents.~~

~~(b) All persons or corporations owning or holding personal property or real estate in the city on the first day of January of each year shall be liable for all municipal taxes levied thereon for such year.~~

~~(c) The city's tax lien shall exist from January first in each year until the taxes are paid, and the statute of limitations shall not apply. Such lien shall be prior to all other claims, and no gift, sale, assignment or transfer of any kind, or judicial writ of any kind, can ever defeat such lien.~~

~~Sec. 25. Tax remissions, discount and compromises, correction of error.~~

~~The Council or any other official of the city shall never extend the time for the payment of taxes, or remit, discount or compromise any tax legally due the city, nor waive the penalty and interest that may be due thereon to any person(s), firm(s) or corporation(s) owing taxes to the city for such year or years, except as provided in or authorized by the Texas Tax Code. The provisions of this section shall not be construed to prevent the compromise of any tax suit. Such compromise shall have the approval of City Council. Correction of errors shall conform to the regulations of the Texas Tax Code.~~

~~(Ord. No. 90-L, § 3, 5-7-90; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

Sec. 26. General obligation bonds.

The city shall have the power to borrow money on the credit of the city and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the city previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas.

Sec. 27. Revenue bonds.

The city shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the constitution and laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby, and to issue refunding bonds to refund outstanding bonds of the city previously issued. Such bonds shall be a charge upon and payable solely from the properties, or interest therein, pledged, or the income therefrom, or both, and shall never be a debt of the city. All such bonds shall be issued in conformity with the laws of the State of Texas.

Sec. 28. Sale of bonds.

No bond (other than refunding bonds issued to refund and in exchange for previously issued outstanding bonds) issued by the city shall be sold for less than par value and accrued interest.

All bonds of the city having been issued and sold in accordance with the terms of this section, and having been delivered to the purchasers thereof, shall thereafter be incontestable, and all bonds issued to refund and in exchange for outstanding bonds previously issued shall, after said exchange, be incontestable.

Sec. 29. Use of sales and use tax.

Funds received by the city as a result of the local sales and use tax adopted pursuant to Chapter 321 of the Texas Tax Code, shall be apportioned to restrict two-thirds of the funds received to be used only in connection with streets, drainage and sidewalks, and to allocate the remaining one-third of funds received to the general fund. Any and all costs associated with streets, drainage and sidewalks shall be authorized. The portion of sales and use tax funds restricted to use only in connection with streets, drainage and sidewalks shall be maintained in a separate fund by the ~~Director of Administrative Services~~Director of Finance, which shall be designated in a manner calculated to properly identify same and shall not be used for any purpose other than that expressly authorized by this Charter.

(Res. No. 68-R-7, 4-18-68; Res. No. 77-R-12, 4-5-77; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 96-V, § 3, 5-6-96; Ord. No. 99-H, § 1, 2-18-99; Ord. No. 02-E, § 1, 3-7-02; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

State law reference(s)—Municipal Sales and Use Tax Act, V.T.C.A., Tax Code ch. 321.

Sec. 30. Joint tax administration agreements; tax department; assessment, collection procedures.

The City Council shall have the power to enter into contracts and agreements for joint tax administration services between the city and other governmental agencies, and to establish a tax department, and tax assessment and collection procedures in connection therewith, in accordance with law. Upon receipt of the certified appraisal roll, steps required by the Property Tax Code shall be taken concerning the no new revenue tax rate. The city may appraise and assess properties only if granted that right by future legislation. The City shall take aggressive action to collect delinquent taxes and shall provide each councilmember with a copy of the delinquent tax roll at a regular council meeting each July. A copy of the delinquent tax roll shall be made available for public inspection in the city secretary's office.

(Res. No. 75-R-6, § 2, 4-7-75; Res. No. 84-R-13, § 1(30), 1-23-84; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 31. Department of Finance.

There shall be a Department of Finance, headed by the ~~Director of Administrative Services~~Director of Finance, who will report to the City Manager, and who. shall administer and supervise all financial affairs of the city and to that end shall have authority and may be required to:

(a) Have custody of and be responsible for all monies belonging to or under the control of the city or any office, department or agency thereof and shall promptly deposit all such monies in the city depository or depositories.

(b) Examine all contracts, orders, and other documents by which the city government incurs financial obligations, having previously ascertained that money has been appropriated and allotted and will be available when the obligation becomes due and payable.

(c) Prescribe the forms of receipts, vouchers, bills, claims and bookkeeping procedures to be used by all offices, departments and agencies of the city.

(d) Audit and approve before payment all bills, invoices, payrolls, and other evidence of claims, demands or charges against the city. The Director shall, when it is deemed necessary, seek the written advice of the city attorney in order to determine the regularity, legality, and correctness of such claims, demands, or charges, prior to presentation of the same to the council for approval.

(e) Submit to the Council through the City Manager a monthly statement of all receipts and disbursements in sufficient detail to show the exact financial condition of the city as prescribed by ordinance at Council's request, but not less than quarterly.

(f) Publish in the official newspaper of the city a financial statement of the financial condition of the city, including the status of all general and special accounts, and bonded and other indebtedness of the city in the form and as often as a majority of the councilmembers qualified and serving may require, but at least once each fiscal year. The publication required by Section 15 of this Article shall constitute compliance with this Charter for purposes of the annual audit. Audits other than annually shall be on a noncertified basis. Prior to publication, the financial report shall be submitted to the Council for acceptance or rejection. Such acceptance or rejection must be made at a regular meeting of the Council and the results shall be made a matter of record and shall be reflected on the report when published as above provided. One or more copies of such report shall be made available for public inspection in the offices of the ~~Director of Administrative Services~~Director of Finance, and City Secretary during normal office hours.

(g) Invest all funds deemed in excess of current needs in the manner authorized by the laws of the State of Texas; current needs are hereby defined as expenditures to be made within a given ninety (90) day period.

(h) Have custody of all investments in investor funds of the city, or in the possession of the city in a fiduciary capacity and have the safe-keeping of all bonds and notes of the city and the receipt and delivery of city bonds, warrants, and notes for transfer, registration or exchange. The Director shall be responsible for the disposition of redeemed, paid and canceled bonds, warrants and notes.

(i) Maintain a general accounting system for the city government and each of its offices, departments and agencies; keep books for and exercise financial budgetary control over each office, department, and agency; keep separate accounts for the items of appropriations contained in the city budget, each of which account shall show the amount of the appropriations, the amount paid therefrom, the unpaid obligations against it and the unencumbered balance; require reports of receipts and disbursements from each receiving and spending office, department or agency of the city to be made daily or at such intervals as the Director may deem necessary.

(j) Pay no claim against the city unless it is evidenced by bill or voucher submitted and approved by the head of the department for which the indebtedness was incurred.

(Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 99-H, § 1, 2-18-99; Ord. No. 13-C, § 1, 2-21-13, ref. 5-11-13; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

ARTICLE VIII. MUNICIPAL PLANNING

Sec. 1. Planning Commission.

The Council shall appoint a city Planning Commission, consisting of ~~not less than five (5) nor more than eleven (11)~~ seven (7) members who shall be qualified voters of the city who have resided within the city for a period of not less than (12) months immediately preceding their appointment~~residents of the city~~, and shall serve without compensation. The commission shall meet when there are matters necessary for consideration by the Commission. All minutes of the Planning Commission meetings shall be submitted to the City Council.

(Ord. No. 66-B, 2-15-66; Ord. No. 88-R, § 5, 5-9-88; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 2. Term of office.

Members shall be appointed for ~~a three-year term with one-third to be appointed each year on a continuing basis.~~ three-year terms, which terms shall be staggered so that the initial terms of three (3) members shall be for one (1) year from the date of appointment, and the initial terms of four (4) members shall be for two (2) years from the date of appointment. Members shall not serve more than three (3) consecutive terms without sitting out a full term, after which they can again apply and be considered for appointment to said board or commission, in accordance with the City of Alvin's Board and Commission Handbook.

Sec. 3. Vacancies.

Vacancies occurring in the commission shall be filled within thirty (30) days by the Council for the remainder of the unexpired term. Membership shall be accompanied by active participation in the activities of the Commission. Any board or commission member who is absent from three (3) consecutive regular meetings without an acceptable explanation to a majority of the Commission, shall be deemed to have resigned their position on the Commission.

(Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 4. Organization.

The Commission shall elect a Chairperson from its membership annually and shall establish rules of procedure which shall include the following:

(a) A quorum shall consist of a majority of the membership, and an affirmative vote of a majority of those present shall be necessary to pass upon pending questions.

(b) The chairperson shall be entitled to vote upon any question.

(c) Minutes shall be kept of the proceedings of the commission and shall be a public record.

(d) All meetings shall be open to the public.

(Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 5. Powers and duties.

The commission shall have the power and be required to:

(a) Be responsible to and act as an advisory body to the Council.

(b) Submit findings and recommendations to the Council concerning the making, amending, extending and adding to a master plan for the physical development of the city.

(c) Review all plans for platting or subdividing of land within the city and within adjacent areas as permitted by law and submit findings and recommendations to the Council.

(d) Approve amending plats, minor plats, or replats involving four (4) or fewer lots fronting an existing street, that do not require the creation of any new street or extension of municipal facilities.

(e) Submit annually to the City Council, not later than April first, a list of recommended capital improvements found necessary or desirable for each of the next three (3) budget years.

(f) Perform such other duties and be vested with such other powers as the Council may prescribe in accordance with the laws of the State of Texas.

(Res. No. 70-R-14, § 3, 12-10-70; Res. No. 75-R-6, § 2, 4-7-75; Res. No. 81-R-12, § 3, 4-16-81; Ord. No. 88-R, § 5, 5-9-88; Ord. No. 99-H, § 1, 2-18-99; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 6. Reserved.

Ord. No. 21-K § 6(Att. A), adopted May 20, 2021, repealed § 6, which pertained to the zoning and land use agency, and derived from Ord. No. 90-L, § 3, adopted May 7, 1990.

Sec. 7. Reserved.

Ord. No. 21-K § 6(Att. A), adopted May 20, 2021, repealed § 9, which pertained to adoption of a zoning ordinance, and derived from Ord. No. 96-V, § 3, adopted May 6, 1996.

ARTICLE IX. PARKS AND RECREATION[3]

Sec. 1. Parks and Recreation Board.

The City shall have a Parks and Recreation Board, which shall be governed by ordinance, in accordance with the City of Alvin's Board and Commission Handbook.

~~City Council shall appoint a Parks and Recreation Board for the city, which shall be composed of not less than seven (7) persons and not more than nine (9) persons who are resident, qualified voters of the city and who have resided within the city for a period of not less than six (6) months immediately preceding their appointment. The City Manager shall be an ex officio member of the Board. The members of the Parks and Recreation Board shall serve without compensation.~~

~~(Res. No. 73-R-13, § 1, 4-9-73; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

~~Sec. 2. Appointment, term of members.~~

~~The members of the Parks and Recreation Board shall be appointed by the City Council and each shall hold office for a term of two (2) years or until his/her successor has been duly appointed.~~

~~(Res. No. 73-R-13, § 2, 4-9-73; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

~~Sec. 3. Board officers.~~

~~Officers of the Parks and Recreation Board shall consist of a chairperson, vice-chairperson and a secretary to be elected by a majority of the board members. Officers of the board shall hold office for a period of one year and until their successors have been duly elected.~~

~~(Res. No. 73-R-13, § 3, 4-9-73; Ord. No. 96-V, § 3, 5-6-96; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

[3]Editor's note(s)—Res. No. 73-R-13 added this article as IX and renumbered former Arts. IX and X as X and XI respectively.

~~Sec. 4. Duties of board generally.~~

~~The Parks and Recreation Board shall be an advisory body and shall act only in an advisory capacity to the City Council. The Board shall advise and make recommendations to the City Council concerning the acquisition, development, improvement, equipment and maintenance of all parks and public playgrounds, and recreational facilities owned or controlled by the city within and without the corporate limits, by March 1st of each year. With reference to the development of new parks and playgrounds, it shall be the duty of the board to outline the general plan of development, including landscaping, roads, trails, buildings and equipment, which plan shall be submitted to the City Manager for detailed development, after which such plan shall be submitted to the City Council for adoption or change at the discretion of the City Council.~~

~~(Res. No. 73-R-13, § 4, 4-9-73; Ord. No. 99-H, § 1, 2-18-99; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

~~Sec. 5. Vacancies.~~

~~Vacancies occurring on the Board shall be filled within thirty (30) days by the council for the remainder of the unexpired term. Membership shall be accompanied by active participation in the activities of the board. Any board member who is absent from three (3) consecutive regular meetings without an acceptable explanation to a majority of the Board, shall be deemed to have resigned their position on the Board.~~

~~(Res. No. 73-R-13, § 5, 4-9-73; Res. No. 75-R-6, § 2, 4-7-75; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

~~Editor's note(s)—Res. No. 17-R-14, adopted by voters of the city on May 18, 2017, changed the title of section 5 from "Filling of board vacancies" to "Vacancies." The historical notations have been retained for reference purposes.~~

~~Sec. 6. Quorum constituted; meetings.~~

~~Acts of the Parks and Recreation Board shall be by majority vote of the board members present at any meeting. A majority of the board members shall constitute a quorum for meetings of the Board. The Board shall meet at least once a month.~~

~~(Res. No. 73-R-13, § 7, 4-9-73; Res. No. 75-R-6, § 2, 4-7-75; Ord. No. 21-K , § 6(Att. A), 5-20-21)~~

~~Editor's note(s)—Res. No. 75-R-6, § 2, adopted April 7, 1975, deleted former § 6, relating to board meetings and establishment of rules and regulations, and renumbered § 7 as § 6 to read as set forth herein. Former § 6 was derived from Res. No. 73-R.13, § 6, 4-9-73.~~

ARTICLE X. FRANCHISES AND PUBLIC UTILITIES[4]

Sec. 1. Powers of the city.

In addition to the city's power to buy, construct, lease, maintain, operate, and regulate public utilities and to manufacture, distribute, and sell the output of such utility operations, the city shall have such further powers as may now or thereafter be granted under the Constitution and laws of the State of Texas.

[4]Editor's note(s)—Res. No. 73-R-13, § 3, adopted April 9, 1973, creating a new Art. IX, renumbered this article as X.

Sec. 2. Power to grant franchise.

The Council shall have the power, by ordinance, to grant, renew, extend and amend by mutual agreement, all franchises of all public utilities of every character operating within the city. No franchise shall be for an indeterminate period, and no franchise shall be granted for a term of more than thirty (30) years from the date of the grant, renewal or extension.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 3. Grant not to be exclusive.

No grant or franchise to construct, maintain, or operate a public utility and no renewal or extension of any such grant shall be exclusive.

Sec. 4. Ordinance granting franchise.

All ordinances granting, renewing, extending or amending a public utility franchise shall be read at two (2) separate regular meetings of the Council and the full text of such ordinance shall be published once, within seven (7) days following the first reading, in the official newspaper of the city, in accordance with state law, and the expense of such publication shall be borne by the prospective franchise holder.

(Ord. No. 99-H, § 1, 2-18-99; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 5. Transfer of franchise.

No public utility franchise shall be transferable or assigned except with the approval of the Council expressed by ordinance. The term "transferable," as used herein, shall not be construed in such a manner as to prevent the franchise holder from pledging said franchise as security for a valid debt or mortgage.

(Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 6. Reserved.

Editor's note(s)—Res. No. 17-R-14, adopted by voters of the city on May 18, 2017, repealed section 6, which pertained to franchise value not to be allowed and derived from the original codification.

Sec. 7. Right of regulation.

Every grant, renewal, extension or amendment of a public utility franchise, whether so provided in the ordinance or not, shall be subject to the right of the Council:

(a) To forfeit any such franchise by ordinance at any time for the failure of holder thereof to comply with the terms of the franchise, such power to be exercised only after notice and hearing, and a reasonable opportunity to correct the default;

(b) To require such expansion and extension of plant and facilities as are reasonably necessary to provide adequate service to the public;

(c) To establish reasonable standards of service and quality of products and prevent unjust discrimination in service or rates;

(d) To impose reasonable regulations to ensure safe, efficient and continuous service to the public;

(e) To examine and audit at any time during regular business hours the accounts and records of any such utility which are relevant to the city's right of regulation, and to require annual and other reports, including reports on operations within the city;

(f) To require such compensation and rental as may be permitted by the laws of the State of Texas.

Sec. 8. Regulation of rates.

To the extent not inconsistent with applicable federal or state law, the Council shall have full power, after notice and hearing, to regulate by ordinance the rates of every public utility operating in the city, provided that no such ordinance shall be passed on an emergency measure; shall have the power to employ expert advice and assistance in determining a reasonable rate and equitable profit to the public utility; and shall have the power to require within the franchise grant, or any extension or renewal thereof, or as a condition precedent to any hearing concerning rates and service of any public utility operating within the city, that the movant seeking the rate or service change pay the City's reasonable cost of legal and consulting services.

(Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 9. Reserved.

Editor's note(s)—Pursuant to Res. No. 84-R-3, § 1, proposition 31, passed Jan. 23, 1984, Art. X, § 9, relative to municipally owned utilities, has been deleted. Said former section was amended by Ord. No. 66-B, adopted by referendum on April 6, 1966.

Sec. 10. Sales of municipal services.

The Council shall have the power and authority to:

(a) In or outside the limits of the city, sell and distribute water; sell and provide sewer service; provide for garbage and trash collection and disposition; and to provide similar services.

(b) Prescribe the kind of materials used within or beyond the limits of the city for such municipal services; inspect the same and require such materials to be kept in good order and condition at all times; make such rules and regulations as shall be necessary and proper; and prescribe penalties for noncompliance with same.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

ARTICLE XI. GENERAL PROVISIONS[5]

Sec. 1. Official oath.

All officers of the city shall, before entering upon the duties of their respective offices, take and subscribe to the official oath prescribed in the constitution of the State of Texas.

[5]Editor's note(s)—Res. No. 73-R-13, § 3, adopted April 9, 1973, creating a new Art. IX, renumbered this article as XI.

Sec. 2. Public records.

All public records of every office, department or agency of the city, which are not excepted from disclosure pursuant to the Public Information Act or any other applicable law shall be open to inspection by any member of the public at all reasonable times.

(Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Res. No. 17-R-14, 5-18-17)

Sec. 3. Official newspaper.

The Council shall have the power to contract annually with, and by resolution designate, a public newspaper of general circulation in the city as the official ~~organ thereof~~ newspaper and to continue as such until another is designated, and shall cause to be published therein all ordinances, notices and other matter required by this Charter, by the ordinances of the city, or by the constitution and laws of the State of Texas, to be published.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 4. Notice of claim against city.

Except as provided for by the state constitution or a statute in conflict herewith, the city shall not be liable for any damages, attorney fees, costs of court, or other monies regarding any matters whatsoever, unless notice shall have first been given the city in compliance with this section. Further, neither the power of the city to sue and be sued nor any other term or provision of this Charter shall ever be interpreted or construed as a waiver of any immunity by the city.

(a) Before the city shall be liable for any damage, claim or suit, attorney fees or costs of court, arising out of or for any personal injury, damage to property, or violation of any statutory right or duty, the person who is injured or whose property has been damaged, or someone on his or her behalf, shall give the City Manager or the City Secretary notice in writing duly certified within ninety (90) days after the date of the alleged damage, injury or violation of statutory right or duty, stating specifically in such notice when, where and how the injury or damage was sustained, setting forth the extent of the injury or damage as accurately as possible, and giving the names and addresses of all witnesses known to the claimant upon whose testimony the claimant is relying to establish the injury or damage. In case of injuries resulting in death, the person or persons claiming damage shall within ninety (90) days after the death of the injured person give notice as required above.

(b) Before the city shall be liable for any damages, attorney fees, court costs or monies whatsoever, whether arising out of any action authorized by statute, for declaratory judgment, or for equitable remedy, or for any damage, claim or suit arising out of contract, the person who seeks such remedy, relief or damage, or someone on his or her behalf, shall:

(i) Give the City Manager or the City Secretary notice in writing not less than thirty (30) days prior to the filing of such claim, suit or cause of action, stating specifically the allegations of and basis for such claim, suit or request for remedy, the facts, contract provisions or circumstances supporting the same, the specific remedy or damages sought, the names of all city officers and employees complained of, and giving the names and addresses of all witnesses known to the claimant upon whose testimony the claimant is relying to establish the injury or damage; and

(ii) Upon request of the City Manager or the City Council meet, confer and negotiate with the city for the purpose of reaching an acceptable compromise and settlement.

(Ord. No. 66-B, 2-15-66; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 06-J, § 1, 2-16-06; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 06-J, § 1, adopted February 16, 2006, changed the title of article XI, section 4 from "Notice of claim" to "Notice of claim against city."

Ord. No. 66-B was adopted by referendum on April 5, 1966, amending § 4 of Art. X, now Art. XI.

Sec. 5. Assignment, execution and garnishment.

The property, real or personal, belonging to the city shall not be liable for sale or appropriation under any writ of execution. The funds belonging to the city in the hands of any person, firm or corporation, shall not be liable to garnishment, attachment or sequestration; nor shall the city be liable to garnishment on account of any debt it may owe or funds or property it may have on hand or owing to any person. Neither the city nor any of its officers or agents shall be required to answer any such writ of garnishment on any account whatever. Unless otherwise provided by federal or state constitution or laws, the city shall not be obligated to recognize any assignment of wages or funds by its employees, agents or contractors.

(Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92)

Sec. 6. Security or bond.

It shall not be necessary in action, suit or proceedings in which the city shall be a party for any bond, undertaking or security to be executed in behalf of the city; but all actions, suits and proceedings shall be conducted in the same manner as if such bond, undertaking or security had been given. The city shall have all remedies of appeal provided by law in all courts in this state without bond or security of any kind. For all purposes of such actions, suits, proceedings and appeals, the city shall be liable in the same manner, and to the same extent, as if the bond, undertaking or security in ordinary cases had been given and executed. The Council shall require such officers and employees of the city as it deems necessary to give bond in such amount and with such surety as required. The premiums on such bonds shall be paid by the city.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 7. Personal interest in city contracts.

Neither the Mayor nor a member of the Council shall participate in any vote or decision on a matter involving a business entity or real property in which he/she has a substantial interest, as defined by state law. Additionally, neither the mayor nor a member of Council shall be the surety on any bond of any officer of the city or for any person having a contract, work or business with the city. No employee of the city shall have a substantial interest, as defined by state law, in any work, business or contract the expense, price or consideration of which is paid from the city treasury, or by an assessment levied by an ordinance or resolution of the Council, nor be the surety of the bond of any officer of the city or for any person having a contract, work or business with the city. Any willful violation of this section shall constitute malfeasance in office and any officer or employee guilty thereof shall be subject to removal from his/her office or position. Any violation of this section with the knowledge, express or implied, of the person or corporation contracting with the city shall render the contract voidable by the Council.

(Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 8. Nepotism.

No person related within the second degree by affinity or the third degree by consanguinity to the Mayor, any member of the Council or the City Manager shall be employed in a paid office, position, clerkship or other service of the city. This prohibition shall not apply, however, to any person who shall have been employed by the city for a period of six (6) months prior to and at the time of the election or the appointment of the official so related to him/her.

(Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 99-H, § 1, 2-18-99; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 9. Meetings of boards, committees and commissions.

All boards, committees, and commissions established in this charter or by ordinance will meet at least once quarterly if there are matters necessary for consideration, and submit the minutes of their meetings to the City Council, in accordance with the City's Board and Commission Handbook. The need for other boards, committees and commissions appointed by Council, will be reviewed annually by the City Manager and appropriate recommendations for their continuance made to the City Council.

(Ord. No. 94-I, § 1, 3-17-94; Ord. No. 94-BB, § 3, 5-9-94; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 10. Board of ethics and compliance.

By ordinance, the City Council shall establish an independent board of ethics and compliance. The city council shall adopt and keep in effect an ethics ordinance, as may be amended from time to time.

(Ord. No. 09-H, § 1, 5-9-09; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Editor's note(s)—Ord. No. 09-H, § 1, adopted by the voters of the city on May 9, 2009, amended section 10 in its entirety to read as herein set out. Formerly, section 10 pertained to conflicts of interest; board of ethics, and derived from Ord. No. 94-I, § 1, adopted March 17, 1994, and Ord. No. 94-BB, § 3, adopted May 9, 1994.

Sec. 11. Effect of Charter on existing law.

All ordinances, resolutions, rules and regulations in force in the city on the effective date of this Charter, and not in conflict with this Charter, shall remain in force until altered, amended or repealed by the Council. All taxes, assessments, liens, encumbrances and demands of or against the city fixed or established before such date, or for the fixing or establishing of which proceedings have begun at such date, shall be valid when properly fixed or established either under the law in force at the time of the beginning of such proceedings or under the law after the adoption of this Charter.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 12. Continuance of status of officers and employees.

Nothing in this Charter contained, except as specifically provided, shall affect or impair the rights and privileges of officers and employees of the city as existing on the effective date hereof, or any provision of law in force at such time which is not inconsistent with the Charter, in relation to the appointment, rank, grade, tenure, promotion, removal, pension and retirement rights, or any other rights and privileges of such officers and employees.

Sec. 13. Rearrangement and renumbering of Charter provisions.

In order to preserve unity, the council shall have the power, by ordinance, to renumber and rearrange all articles, sections and paragraphs of this Charter or any amendments thereto, and upon the passage of any such ordinance, a copy thereof, certified by the City Manager, shall be forwarded to the Secretary of State for filing.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 14. Judicial notice.

This Charter shall be held a public act and shall have the force and effect of a general law, may be read in evidence without pleading or proof, and judicial notice thereof shall be taken in all courts and places without further proof.

Sec. 15. Severability clause.

If any section or part of a section of this Charter is held to be invalid or unconstitutional by a court of competent jurisdiction, the same shall not invalidate or impair the validity, force or effect of any other section or part of a section of this Charter.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 16. Charter Review Commission.

The Council shall appoint, at its first regular meeting in June, ~~the year 2001 and in June~~ of every fourth year ~~thereafter~~, a Charter Review Commission of seven (7) residents of the city. The Council may appoint a Charter Review Commission any time after two (2) years has elapsed from the date of appointment of the Commission.

It shall be the duty of the Charter Review Commission to:

(a) Inquire into the adequacy of, consistency with state and federal law, and currentness of Charter provisions to determine whether any such provisions require revision. To this end one or more public hearings may be held and the commission shall have the power to compel attendance of the City Manager and/or City Attorney and to require the submission of any of the city records which it may consider necessary to its duties. Issues regarding charter compliance shall be referred to City Council for investigation and disposition;

(b) Make any recommendation it considers desirable to update and/or revise the provisions of the Charter;

(c) Propose amendments to this Charter to improve the effective application of said Charter to current conditions;

(d) Report its findings and present its proposed amendments, if any, to the council.

The Charter Review Commission shall submit its report to the City Council within six (6) months of the date of its appointment by the Council. The Council shall receive and have published ~~in the official newspaper of the city~~ on the City's website, or in accordance with state law, any report presented by the Charter Review Commission, shall consider any recommendations made and, if any amendment or amendments be presented as a part of such report, may order such to be submitted to the voters of the city in the manner provided by the applicable statute of the State of Texas.

Except as provided herein, the term of office of the Charter Review Commission shall not extend beyond eight (8) months. After submission of a report the Charter Review Commission shall convene for the sole purpose of meeting with Council to discuss its report. If no report is issued by the Charter Review Commission, the term of office shall not extend beyond six (6) months. Furthermore, if no report is presented to the Council, then all records of the proceedings of the Commission shall be filed with the City Manager and become a public record.

(Res. No. 73-R-13, § 3, 4-9-73; Res. No. 81-R-12, § 3, 4-16-81; Res. No. 84-R-3, § 1(32), 1-23-84; Ord. No. 86-D, 2-12-86; Ord. No. 86-J, § 3, 4-9-86; Ord. No. 92-E, § 1, 3-5-92; Ord. No. 92-J, § 3, 5-4-92; Ord. No. 96-V, § 3, 5-6-96; Ord. No. 99-H, § 1, 2-18-99; Res. No. 17-R-14, 5-18-17; Ord. No. 21-K , § 6(Att. A), 5-20-21)

Sec. 17. Submission of Original Charter to electors.

The 1962 Charter Commission finds and declares that in the submission of this Charter to the voters it would be impracticable to segregate each subject for a separate vote thereon, for the reason that the Charter is so constructed that in order to enable it to function it is necessary that it be adopted in its entirety. The Charter Commission, therefore, directs that this Charter be voted on as a whole, and that it be submitted to the qualified voters of the City of Alvin at an election to be held for that purpose on the twenty-third day of February, 1963. If said Charter is approved by a majority of the qualified voters voting at said election, it shall become the Charter of the City of Alvin upon the entering upon the city records by the Council of an official order declaring the adoption of the Charter.

(Ord. No. 21-K , § 6(Att. A), 5-20-21)

WE, the members of the City of Alvin Charter Commission, appointed by the City Council to frame a new Charter for the City of Alvin, do hereby certify the attached Charter is a true and correct copy of the Charter prepared by this Charter Commission.

J.E. O'Keefe, Chairman

Tom Blakeney, Jr.
Alton Burgess
E. A. Cain
Grace D. Criley
Arthur G. Daniel
F. C. Fredrickson
N. P. Holt
Thelma Hutchins
Adelaide Jacob
Marvin McLemore
L. A. Pugh
R. H. Stansel
A. E. Stuart
Hallie W. Triplett

ORDENANZA 24-M

UNA ORDENANZA DEL CONCEJO MUNICIPAL DE LA CIUDAD DE ALVIN, TEXAS, QUE REALIZA EL ESCRUTINIO DE LOS RESULTADOS Y DECLARA LOS RESULTADOS DE LA ELECCIÓN GENERAL DE LOS CANDIDATOS NO PRESENTADOS QUE HAN SIDO DECLARADOS ELECTOS PARA EL DISTRITO B DEL CONCEJO MUNICIPAL, EL DISTRITO C Y LA POSICIÓN GENERAL 1, Y PARA LA ELECCIÓN ESPECIAL CON RESPECTO A TREINTA Y SEIS (36) PROPOSICIONES RELACIONADAS CON LAS ENMIENDAS A LA CARTA DE GOBIERNO AUTÓNOMO DE LA CIUDAD DE ALVIN, TEXAS, EL 4 DE MAYO DE 2024; Y PREVER OTROS ASUNTOS CONEXOS A LOS MISMOS.

CONSIDERANDO QUE, el 4 de mayo de 2024, se llevó a cabo una elección especial en la Ciudad de Alvin, Texas, en la que se presentaron treinta y seis (36) proposiciones a los electores residentes debidamente calificados de la Ciudad para su acción al respecto, en relación con las enmiendas propuestas a la Carta de gobierno autónomo de la Ciudad; y

CONSIDERANDO QUE, la boleta oficial para las Elecciones Generales del 4 de mayo de 2024 enumeró a los siguientes candidatos sin oposición que han sido debidamente elegidos para un período de tres (3) años para sus respectivos puestos en el concejo municipal; Chris Vaughn, concejal del Distrito B; Richard Garivey, concejal del Distrito C; y Keko Moore, concejal de la Municipalidad en la Posición 1; y

CONSIDERANDO QUE, dicha elección se llevó a cabo debida y legalmente de conformidad con las leyes electorales del Estado de Texas, y los resultados de dicha elección han sido verificados y devueltos por los jueces y secretarios correspondientes; y

CONSIDERANDO QUE, el Concejo Municipal de la Ciudad de Alvin, Texas, escrutó los resultados de las elecciones el 15 de mayo de 2024 y, por la presente, declara el resultado de dicha elección especial; y

AHORA, POR LO TANTO, RESUÉLVASE Y ORDENE EL CONCEJO MUNICIPAL DE LA CIUDAD DE ALVIN, TEXAS:

Sección 1. Los hechos expuestos en el preámbulo de esta Ordenanza se consideran verdaderos y correctos y se incorporan a la presente y forman parte de ella para todos los efectos.

Sección 2. El escrutinio oficial de los resultados de la elección especial celebrada el 4 de mayo de 2024 refleja lo siguiente:

PROPOSICIÓN A	
A FAVOR La enmienda propuesta para corregir errores tipográficos/gramaticales/ortográficos hallados dentro del documento sin cambiar el significado previsto.	620

EN CONTRA La enmienda propuesta para corregir errores tipográficos/gramaticales/ortográficos hallados dentro del documento sin cambiar el significado previsto.	62
MAYORÍA ***A FAVOR*** PROPOSICIÓN A	91%

PROPOSICIÓN B	
A FAVOR La enmienda propuesta para incluir la frase “en conformidad con la ley estatal” por toda la carta orgánica cuando corresponda.	612
EN CONTRA La enmienda propuesta para incluir la frase “en conformidad con la ley estatal” por toda la carta orgánica cuando corresponda.	56
MAYORÍA ***A FAVOR*** PROPOSICIÓN B	92%

PROPOSICIÓN C	
A FAVOR La enmienda propuesta para reemplazar “Director de Servicios administrativos” por “Director de Finanzas” en todo el documento para reflejar la práctica actual.	577
EN CONTRA La enmienda propuesta para reemplazar “Director de Servicios administrativos” por “Director de Finanzas” en todo el documento para reflejar la práctica actual.	77
MAYORÍA ***A FAVOR*** PROPOSICIÓN C	88%

PROPOSICIÓN D	
A FAVOR La enmienda propuesta de la Sección 1: Constitución en sociedad del Artículo I. Constitución de sociedad, forma de gobierno y facultades generales de la Carta Orgánica de Alvin para agregar frases que aclaren que los límites corporativos de la ciudad se corrigen mediante una ordenanza.	574
EN CONTRA La enmienda propuesta de la Sección 1: Constitución en sociedad del Artículo I. Constitución de sociedad, forma de gobierno y facultades generales de la Carta Orgánica de Alvin para agregar frases que aclaren que los límites corporativos de la ciudad se corrigen mediante una ordenanza.	71
MAYORÍA ***A FAVOR*** PROPOSICIÓN D	88%

PROPOSICIÓN E	
A FAVOR La enmienda propuesta de la Sección 5: Anexión y desanexión del Artículo I. Constitución de sociedad, forma de gobierno y facultades generales de la Carta Orgánica de Alvin para reflejar que las ciudades ya no tienen autoridad para anexar inmuebles sin cumplir primero con las medidas requeridas por ley estatal, por tanto, ¿se elimina la palabra "unilateralmente" y se agrega "en conformidad con la ley estatal" dentro de esta sección.	608
EN CONTRA La enmienda propuesta de la Sección 5: Anexión y desanexión del Artículo I. Constitución de sociedad, forma de gobierno y facultades generales de la Carta Orgánica de Alvin para reflejar que las ciudades ya no tienen autoridad para anexar inmuebles sin cumplir primero con las medidas requeridas por ley estatal, por tanto, ¿se elimina la palabra "unilateralmente" y se agrega "en conformidad con la ley estatal" dentro de esta sección.	41
MAYORÍA ***A FAVOR*** PROPOSICIÓN E	94%

PROPOSICIÓN F	
A FAVOR La enmienda propuesta de la Sección 1: Órgano de gobierno del Artículo II, Consejo de la Carta Orgánica de Alvin para mover párrafos dentro de la sección para mejorar la comprensión.	554
EN CONTRA La enmienda propuesta de la Sección 1: Órgano de gobierno del Artículo II, Consejo de la Carta Orgánica de Alvin para mover párrafos dentro de la sección para mejorar la comprensión.	92
MAYORÍA ***A FAVOR*** PROPOSICIÓN F	86%

PROPOSICIÓN G	
A FAVOR La enmienda propuesta de la Sección 1: Órgano de gobierno del Artículo II, el Consejo de la Carta Orgánica de Alvin mediante la eliminación de la frase "cargo vacante" y su reemplazo con la frase "término incompleto" para describir una banca del consejo municipal que ha sido desocupada con el fin de reflejar terminología actual.	518
EN CONTRA La enmienda propuesta de la Sección 1: Órgano de gobierno del Artículo II, el Consejo de la Carta Orgánica de Alvin mediante la eliminación de la frase "cargo vacante" y su reemplazo con la frase "término incompleto" para describir una banca del consejo municipal que ha sido desocupada con el fin de reflejar terminología actual.	126
MAYORÍA ***A FAVOR*** PROPOSICIÓN G	80%

PROPOSICIÓN H

A FAVOR La enmienda propuesta de la Sección 7: Interferencia en asuntos administrativos del Artículo II. – El Consejo de la Carta Orgánica de Alvin mediante el agregado de palabras que aclaren que ni el Consejo ni ningún “miembro individual” ni “el Alcalde” instruirán o solicitarán al Administrador de la Ciudad o a cualquiera de sus subordinados que designe o remueva de un cargo o empleo a ninguna persona salvo a una persona cuyo cargo se ocupe por designación del Consejo bajo las disposiciones de la Carta Orgánica.	542
EN CONTRA La enmienda propuesta de la Sección 7: Interferencia en asuntos administrativos del Artículo II. – El Consejo de la Carta Orgánica de Alvin mediante el agregado de palabras que aclaren que ni el Consejo ni ningún “miembro individual” ni “el Alcalde” instruirán o solicitarán al Administrador de la Ciudad o a cualquiera de sus subordinados que designe o remueva de un cargo o empleo a ninguna persona salvo a una persona cuyo cargo se ocupe por designación del Consejo bajo las disposiciones de la Carta Orgánica.	85
MAYORÍA ***A FAVOR*** PROPOSICIÓN H	86%

PROPOSICIÓN I	
A FAVOR La enmienda propuesta de la Sección 10: Reglamento del Artículo II. El Consejo de la Carta Orgánica de Alvin para eliminar la frase “funcionario presidente” con el fin de aclarar los requisitos para conseguir un cuórum del Consejo.	525
EN CONTRA La enmienda propuesta de la Sección 10: Reglamento del Artículo II. El Consejo de la Carta Orgánica de Alvin para eliminar la frase “funcionario presidente” con el fin de aclarar los requisitos para conseguir un cuórum del Consejo.	92
MAYORÍA ***A FAVOR*** PROPOSICIÓN I	85%

PROPOSICIÓN J	
A FAVOR La enmienda propuesta de la Sección 10: Reglamento del Artículo II. El Consejo de la Carta Orgánica de Alvin para que el lenguaje utilizado defina claramente que un cuórum de cuatro (4) concejales es necesario para tratar cuestiones ordinarias.	588
EN CONTRA La enmienda propuesta de la Sección 10: Reglamento del Artículo II. El Consejo de la Carta Orgánica de Alvin para que el lenguaje utilizado defina claramente que un cuórum de cuatro (4) concejales es necesario para tratar cuestiones ordinarias.	38
MAYORÍA ***A FAVOR*** PROPOSICIÓN J	94%

PROPOSICIÓN K

A FAVOR La enmienda propuesta de la Sección 10: Reglamento del Artículo II. El Consejo de la Carta Orgánica de Alvin para incluir la frase “programada periódicamente” con el fin de aclarar los requisitos de asistencia a las asambleas para los miembros del consejo para que reflejen la práctica actual.	579
EN CONTRA La enmienda propuesta de la Sección 10: Reglamento del Artículo II. El Consejo de la Carta Orgánica de Alvin para incluir la frase “programada periódicamente” con el fin de aclarar los requisitos de asistencia a las asambleas para los miembros del consejo para que reflejen la práctica actual.	39
MAYORÍA ***A FAVOR*** PROPOSICIÓN K	94%

PROPOSICIÓN L	
A FAVOR La enmienda propuesta de la Sección 2: Postulación a un cargo del Artículo III. Elecciones de la Carta Orgánica de Alvin para reflejar que las postulaciones de candidatos para cargos deben tramitarse antes de las 5:00 p.m. del 78.o día anterior al día de la elección para ajustarse a los requisitos vigentes de la ley estatal.	594
EN CONTRA La enmienda propuesta de la Sección 2: Postulación a un cargo del Artículo III. Elecciones de la Carta Orgánica de Alvin para reflejar que las postulaciones de candidatos para cargos deben tramitarse antes de las 5:00 p.m. del 78.o día anterior al día de la elección para ajustarse a los requisitos vigentes de la ley estatal.	32
MAYORÍA ***A FAVOR*** PROPOSICIÓN L	95%

PROPOSICIÓN M	
A FAVOR La enmienda propuesta de la Sección 8: Referéndum, suspensión de ordenanza del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para incluir darle al consejo la opción de “adoptar la iniciativa propuesta” además de las disposiciones vigentes de suspensión hasta derogación o confirmación mediante una elección, para que sean coherentes con otras secciones de la Carta Orgánica respecto de los referéndums.	516
EN CONTRA La enmienda propuesta de la Sección 8: Referéndum, suspensión de ordenanza del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para incluir darle al consejo la opción de “adoptar la iniciativa propuesta” además de las disposiciones vigentes de suspensión hasta derogación o confirmación mediante una elección, para que sean coherentes con otras secciones de la Carta Orgánica respecto de los referéndums.	83
MAYORÍA ***A FAVOR*** PROPOSICIÓN M	86%

PROPOSICIÓN N	
A FAVOR La enmienda propuesta de la Sección 11: Facultad de destitución del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para requerir que las peticiones para destituir al alcalde o a una posición general del consejo deban estar firmadas por votantes habilitados en una cantidad igual como mínimo al 51 %, en lugar del actual 20 %, de los votos emitidos en la última elección general de la ciudad.	456
EN CONTRA La enmienda propuesta de la Sección 11: Facultad de destitución del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para requerir que las peticiones para destituir al alcalde o a una posición general del consejo deban estar firmadas por votantes habilitados en una cantidad igual como mínimo al 51 %, en lugar del actual 20 %, de los votos emitidos en la última elección general de la ciudad.	171
MAYORÍA ***A FAVOR*** PROPOSICIÓN N	73%

PROPOSICIÓN O	
A FAVOR La enmienda propuesta de la Sección 11: Facultad de destitución del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para requerir que las peticiones para destituir a un concejal de un distrito del consejo con miembro único deban estar firmadas por votantes habilitados que residen dentro de ese distrito, en una cantidad igual como mínimo al 51 % de los votos emitidos en la última elección general de la ciudad, en lugar del actual 25 %.	458
EN CONTRA La enmienda propuesta de la Sección 11: Facultad de destitución del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para requerir que las peticiones para destituir a un concejal de un distrito del consejo con miembro único deban estar firmadas por votantes habilitados que residen dentro de ese distrito, en una cantidad igual como mínimo al 51 % de los votos emitidos en la última elección general de la ciudad, en lugar del actual 25 %.	168
MAYORÍA ***A FAVOR*** PROPOSICIÓN O	73%

PROPOSICIÓN P	
A FAVOR La enmienda propuesta de la Sección 11: Facultad de destitución del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para reubicar la disposición de que únicamente los votantes que residen en un distrito pueden votar en una elección para destitución para destituir a un concejal de un distrito del consejo con miembro único en otro lugar dentro de la Sección para facilitar la lectura y comprensión.	553
EN CONTRA La enmienda propuesta de la Sección 11: Facultad de destitución del Artículo IV. Iniciativa, referéndum y destitución de la Carta Orgánica de Alvin para reubicar la disposición de que únicamente los votantes que residen en un distrito pueden votar en una	56

elección para destitución para destituir a un concejal de un distrito del consejo con miembro único en otro lugar dentro de la Sección para facilitar la lectura y comprensión.	
MAYORÍA ***A FAVOR*** PROPOSICIÓN P	91%

PROPOSICIÓN Q	
A FAVOR La enmienda propuesta de la Sección 1: Designación y requisitos del Administrador de la Ciudad del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para incluir lenguaje que aclare que un administrador de la ciudad designado por el consejo deberá convertirse en residente de la Ciudad en un plazo convenido de mutuo acuerdo.	569
EN CONTRA La enmienda propuesta de la Sección 1: Designación y requisitos del Administrador de la Ciudad del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para incluir lenguaje que aclare que un administrador de la ciudad designado por el consejo deberá convertirse en residente de la Ciudad en un plazo convenido de mutuo acuerdo.	52
MAYORÍA ***A FAVOR*** PROPOSICIÓN Q	92%

PROPOSICIÓN R	
A FAVOR La enmienda propuesta de la Sección 2: Término y salario del Administrador de la Ciudad del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para aclarar que la contratación o el despido del administrador de la ciudad requiere de un voto mayoritario del consejo “completo”.	578
EN CONTRA La enmienda propuesta de la Sección 2: Término y salario del Administrador de la Ciudad del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para aclarar que la contratación o el despido del administrador de la ciudad requiere de un voto mayoritario del consejo “completo”.	46
MAYORÍA ***A FAVOR*** PROPOSICIÓN R	93%

PROPOSICIÓN S	
A FAVOR La enmienda propuesta de la Sección 4: Departamentos administrativos del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para otorgarle al administrador de la ciudad la autoridad para adjudicar o transferir las funciones de algún departamento a otro departamento o para cambiar cargos de algún empleado, siempre que dichos cambios no sobrepasen el presupuesto, con notificación al consejo.	451
EN CONTRA La enmienda propuesta de la Sección 4: Departamentos administrativos del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para otorgarle al	148

administrador de la ciudad la autoridad para adjudicar o transferir las funciones de algún departamento a otro departamento o para cambiar cargos de algún empleado, siempre que dichos cambios no sobrepasen el presupuesto, con notificación al consejo.	
MAYORÍA ***A FAVOR*** PROPOSICIÓN S	75%

PROPOSICIÓN T	
A FAVOR La enmienda propuesta de la Sección 7: Abogado de la Ciudad del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para agregar lenguaje que permite al abogado de la ciudad "notificar" al consejo antes de buscar asesoría legal externa en lugar del requisito vigente de "conseguir aprobación" para ajustarse a la práctica actual.	497
EN CONTRA La enmienda propuesta de la Sección 7: Abogado de la Ciudad del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para agregar lenguaje que permite al abogado de la ciudad "notificar" al consejo antes de buscar asesoría legal externa en lugar del requisito vigente de "conseguir aprobación" para ajustarse a la práctica actual.	107
MAYORÍA ***A FAVOR*** PROPOSICIÓN T	82%

PROPOSICIÓN U	
A FAVOR La enmienda propuesta de la Sección 10: Planes de pago para empleados, clasificación, políticas de personal, etc. del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para reemplazar lenguaje vinculado con los oficiales de policía amparados bajo el Capítulo 143 del Gobierno Local con disposiciones para convenios colectivos de trabajo o de administración pública, que se alinean con el hecho de que el Departamento de Policía de Alvin opera bajo normativas tanto de Administración pública como de convenios colectivos de trabajo.	524
EN CONTRA La enmienda propuesta de la Sección 10: Planes de pago para empleados, clasificación, políticas de personal, etc. del Artículo V. Servicios administrativos de la Carta Orgánica de Alvin para reemplazar lenguaje vinculado con los oficiales de policía amparados bajo el Capítulo 143 del Gobierno Local con disposiciones para convenios colectivos de trabajo o de administración pública, que se alinean con el hecho de que el Departamento de Policía de Alvin opera bajo normativas tanto de Administración pública como de convenios colectivos de trabajo.	69
MAYORÍA ***A FAVOR*** PROPOSICIÓN U	88%

PROPOSICIÓN V

A FAVOR La enmienda propuesta de la Sección 2: Juez del Tribunal Municipal del Artículo VI. Tribunal Municipal de la Carta Orgánica de Alvin para permitir que un juez titular o juez adjunto resida en el Condado de Brazoria o en un condado contiguo al Condado de Brazoria.	432
EN CONTRA La enmienda propuesta de la Sección 2: Juez del Tribunal Municipal del Artículo VI. Tribunal Municipal de la Carta Orgánica de Alvin para permitir que un juez titular o juez adjunto resida en el Condado de Brazoria o en un condado contiguo al Condado de Brazoria.	174
MAYORÍA ***A FAVOR*** PROPOSICIÓN V	71%

PROPOSICIÓN W	
A FAVOR La enmienda propuesta de la Sección 2: Juez del Tribunal Municipal del Artículo VI. Tribunal Municipal de la Carta Orgánica de Alvin para eliminar lenguaje obsoleto que incluye “o cualquiera que actúe en el lugar de los jueces” porque no habría nadie que actúe en lugar del juez salvo por un juez adjunto.	538
EN CONTRA La enmienda propuesta de la Sección 2: Juez del Tribunal Municipal del Artículo VI. Tribunal Municipal de la Carta Orgánica de Alvin para eliminar lenguaje obsoleto que incluye “o cualquiera que actúe en el lugar de los jueces” porque no habría nadie que actúe en lugar del juez salvo por un juez adjunto.	66
MAYORÍA ***A FAVOR*** PROPOSICIÓN W	89%

PROPOSICIÓN X	
A FAVOR La enmienda propuesta de la Sección 7: Voto requerido para adopción del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para requerir que el presupuesto sea adoptado mediante el voto favorable de una mayoría del consejo “completo”.	565
EN CONTRA La enmienda propuesta de la Sección 7: Voto requerido para adopción del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para requerir que el presupuesto sea adoptado mediante el voto favorable de una mayoría del consejo “completo”.	39
MAYORÍA ***A FAVOR*** PROPOSICIÓN X	94%

PROPOSICIÓN Y	
A FAVOR La enmienda propuesta de la Sección 10: El presupuesto establece las asignaciones del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para incluir palabras que	525

aclaren la práctica vigente de la ciudad de gastos de asignación tanto dentro como entre oficinas o departamentos particulares dentro de un fondo.	
EN CONTRA La enmienda propuesta de la Sección 10: El presupuesto establece las asignaciones del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para incluir palabras que aclaren la práctica vigente de la ciudad de gastos de asignación tanto dentro como entre oficinas o departamentos particulares dentro de un fondo.	59
MAYORÍA ***A FAVOR*** PROPOSICIÓN Y	90%

PROPOSICIÓN Z	
A FAVOR La enmienda propuesta de la Sección 24: Gravámenes fiscales del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para eliminar la Sección 24 completamente, debido a que la ley estatal dispone este proceso.	508
EN CONTRA La enmienda propuesta de la Sección 24: Gravámenes fiscales del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para eliminar la Sección 24 completamente, debido a que la ley estatal dispone este proceso.	82
MAYORÍA ***A FAVOR*** PROPOSICIÓN Z	86%

PROPOSICIÓN AA	
A FAVOR La enmienda propuesta de la Sección 25: Exoneración, descuento y compromisos de impuestos, Corrección de error del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para eliminar la Sección 25 completamente, debido a que la ley estatal dispone este proceso.	507
EN CONTRA La enmienda propuesta de la Sección 25: Exoneración, descuento y compromisos de impuestos, Corrección de error del Artículo VII. Finanzas municipales de la Carta Orgánica de Alvin para eliminar la Sección 25 completamente, debido a que la ley estatal dispone este proceso.	80
MAYORÍA ***A FAVOR*** PROPOSICIÓN AA	86%

PROPOSICIÓN BB	
A FAVOR La enmienda propuesta de la Sección 1: Comisión de Planificación del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para reflejar que la Comisión de Planificación estará compuesta por siete (7) miembros.	559

EN CONTRA La enmienda propuesta de la Sección 1: Comisión de Planificación del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para reflejar que la Comisión de Planificación estará compuesta por siete (7) miembros.	35
MAYORÍA ***A FAVOR*** PROPOSICIÓN BB	94%

PROPOSICIÓN CC	
A FAVOR La enmienda propuesta de la Sección 1: Comisión de Planificación del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para reflejar que los miembros de la Comisión de Planificación serán votantes habilitados de la ciudad.	591
EN CONTRA La enmienda propuesta de la Sección 1: Comisión de Planificación del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para reflejar que los miembros de la Comisión de Planificación serán votantes habilitados de la ciudad.	18
MAYORÍA ***A FAVOR*** PROPOSICIÓN CC	97%

PROPOSICIÓN DD	
A FAVOR La enmienda propuesta de la Sección 1: Comisión de Planificación del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para reflejar que los miembros de la Comisión de Planificación habrán residido dentro de la ciudad por un periodo no inferior a doce (12) meses previos a su designación.	583
EN CONTRA La enmienda propuesta de la Sección 1: Comisión de Planificación del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para reflejar que los miembros de la Comisión de Planificación habrán residido dentro de la ciudad por un periodo no inferior a doce (12) meses previos a su designación.	27
MAYORÍA ***A FAVOR*** PROPOSICIÓN DD	96%

PROPOSICIÓN EE	
A FAVOR La enmienda propuesta de la Sección 2: Término del cargo del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para incluir lenguaje que especifique que los miembros de la Comisión de Planificación serán designados anualmente en formato escalonado con términos que duran tres años, lo que sigue el mismo patrón que los miembros del consejo municipal para lograr uniformidad.	549
EN CONTRA La enmienda propuesta de la Sección 2: Término del cargo del Artículo VIII. Planificación municipal de la Carta Orgánica de Alvin para incluir lenguaje que especifique que los miembros de la Comisión de Planificación serán designados anualmente en formato	35

escalonado con términos que duran tres años, lo que sigue el mismo patrón que los miembros del consejo municipal para lograr uniformidad.	
MAYORÍA ***A FAVOR*** PROPOSICIÓN EE	94%

PROPOSICIÓN FF	
A FAVOR La enmienda propuesta de la Sección 1: Junta de Parques y recreación del Artículo IX. Parques y recreación de la Carta Orgánica de Alvin para especificar que la Junta de Parques se rige mediante ordenanzas conforme la práctica vigente que aparece en el Capítulo 16 ½ del Código de Ordenanzas de Alvin.	549
EN CONTRA La enmienda propuesta de la Sección 1: Junta de Parques y recreación del Artículo IX. Parques y recreación de la Carta Orgánica de Alvin para especificar que la Junta de Parques se rige mediante ordenanzas conforme la práctica vigente que aparece en el Capítulo 16 ½ del Código de Ordenanzas de Alvin.	35
MAYORÍA ***A FAVOR*** PROPOSICIÓN FF	94%

PROPOSICIÓN GG	
A FAVOR La enmienda propuesta de las Secciones 2 a 7 del Artículo IX. Parques y recreación de la Carta Orgánica de Alvin para eliminar completamente estas secciones porque se tratan al pie de la letra en el Capítulo 16 ½ del Código de Ordenanzas de Alvin.	517
EN CONTRA La enmienda propuesta de las Secciones 2 a 7 del Artículo IX. Parques y recreación de la Carta Orgánica de Alvin para eliminar completamente estas secciones porque se tratan al pie de la letra en el Capítulo 16 ½ del Código de Ordenanzas de Alvin.	71
MAYORÍA ***A FAVOR*** PROPOSICIÓN GG	88%

PROPOSICIÓN HH	
A FAVOR La enmienda propuesta de la Sección 9: Asambleas de juntas, comités y comisiones del Artículo XI? Disposición general de la Carta Orgánica de Alvin para incluir lenguaje que declare que todas las juntas y comisiones establecidas mediante la carta orgánica u ordenanza se reunirán al menos trimestralmente si fuese necesario para tratar asuntos.	568
EN CONTRA La enmienda propuesta de la Sección 9: Asambleas de juntas, comités y comisiones del Artículo XI? Disposición general de la Carta Orgánica de Alvin para incluir lenguaje que declare que todas las juntas y comisiones establecidas mediante la carta	34

orgánica u ordenanza se reunirán al menos trimestralmente si fuese necesario para tratar asuntos.	
MAYORÍA ***A FAVOR*** PROPOSICIÓN HH	94%

PROPOSICIÓN II	
A FAVOR La enmienda propuesta de la Sección 16: Comisión de Revisión de la Carta Orgánica del Artículo XI. Disposición general de la Carta Orgánica de Alvin para especificar que la Comisión de Revisión de la Carta Orgánica será designada cada cuatro (4) años en junio.	563
EN CONTRA La enmienda propuesta de la Sección 16: Comisión de Revisión de la Carta Orgánica del Artículo XI. Disposición general de la Carta Orgánica de Alvin para especificar que la Comisión de Revisión de la Carta Orgánica será designada cada cuatro (4) años en junio.	37
MAYORÍA ***A FAVOR*** PROPOSICIÓN II	94%

PROPOSICIÓN JJ	
A FAVOR La enmienda propuesta de la Sección 16: Comisión de Revisión de la Carta Orgánica del Artículo XI. Disposición general de la Carta Orgánica de Alvin para permitir que el informe de la Comisión de Revisión de la Carta Orgánica se coloque en el sitio web de la ciudad en lugar del requisito vigente de publicar el informe en el periódico oficial de la ciudad.	496
EN CONTRA La enmienda propuesta de la Sección 16: Comisión de Revisión de la Carta Orgánica del Artículo XI. Disposición general de la Carta Orgánica de Alvin para permitir que el informe de la Comisión de Revisión de la Carta Orgánica se coloque en el sitio web de la ciudad en lugar del requisito vigente de publicar el informe en el periódico oficial de la ciudad.	112
MAYORÍA ***A FAVOR*** PROPOSICIÓN JJ	82%

Sección 3. La mayoría de todos los votos emitidos en la elección especial fueron emitidos para las Proposiciones A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ en la elección especial.

Sección 4. Los totales anteriores y anteriores se muestran en los resultados oficiales de la elección especial presentados al Concejo Municipal y presentados ante la Secretaria de la Ciudad; y

Sección 5. Se convocó a la elección especial celebrada en la ciudad de Alvin, Texas, el 4 de mayo de 2024, que se describe con más detalle en el preámbulo de esta Ordenanza, y se notificó de acuerdo con la ley. Solo los electores residentes calificados de la Ciudad votaron en la elección especial. Los resultados de la elección especial han sido hechos legalmente por los funcionarios correspondientes. La elección especial ha resultado favorablemente en la adopción de las Enmiendas Propuestas A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ, a la Carta de Autonomía de la Ciudad de Alvin con una mayoría de los votantes calificados que votan en la elección especial habiendo votado a favor de las Proposiciones A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ, presentado en dicha elección especial.

Sección 6. Enmiendas propuestas A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ según lo aprobado y adoptado por la mayoría de los votantes calificados que voten en dicha elección especial, se convertirá en parte de la Carta Constitutiva de la Ciudad, y por la presente se declara que cada una de las enmiendas a la Carta, tal como se establece en su totalidad en esta Ordenanza, se adoptan por la presente como se inscribe en el **Anexo A**.

Sección 7. Por la presente se encuentra y determina oficialmente que la reunión en la que se aprobó esta Ordenanza estuvo abierta al público como se requiere y que se dio aviso público de la hora, el lugar y el propósito de dicha reunión como lo requiere la Ley de Reuniones Abiertas, Capítulo 551 del Código de Gobierno de Texas y dicho aviso y publicación están autorizados por la presente, aprobados, resueltos, ratificados y confirmados.

PASADO Y APROBADO este día 16 de mayo de 2024.

CIUDAD DE ALVIN, TEXAS ATESTIGUAR:

Por: __________________________
Gabe Adame, Alcalde

____
Dixie Roberts, Secretaria Municipal

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, Chris Vaughn, do solemnly affirm, that I will faithfully execute the duties of the office of City Council member District B of the City of Alvin and of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

____
Affiant

SWORN TO and subscribed before me by the affiant on this 16th day of May 2024.

____
Signature of Person Administering Oath

(Seal)

Mo Ghuneim
Printed Name

Alvin Municipal Court Judge
Title

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, Richard Garivey, do solemnly affirm, that I will faithfully execute the duties of the office of City Council member District C of the City of Alvin and of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

____
Affiant

SWORN TO and subscribed before me by the affiant on this 16th day of May 2024.

____
Signature of Person Administering Oath

(Seal)

Mo Ghuneim
Printed Name

Alvin Municipal Court Judge
Title

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, Keko Moore, do solemnly affirm, that I will faithfully execute the duties of the office of City Council member At Large Position 1 of the City of Alvin and of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

____
Affiant

SWORN TO and subscribed before me by the affiant on this 16th day of May 2024.

____
Signature of Person Administering Oath

(Seal)

Mo Ghuneim
Printed Name

Alvin Municipal Court Judge
Title

Office of the Mayor, City of Alvin, Texas

Proclamation

WHEREAS, 2024 marks the 50th Anniversary of Emergency Services Week with the theme "Honoring Our Past. Forging Our Future."; and

WHEREAS, Emergency Medical Services teams provide live-saving pre-hospital care, vital data collection and valuable community-based healthcare; and

WHEREAS, Thousands of area residents are served by the dedicated members of Emergency Medical Services teams, who are ready to provide lifesaving care twenty-four hours a day, seven days a week; and

WHEREAS, Emergency Medical Services teams in the City of Alvin are commended for their commitment of their knowledge, skills and abilities to provide emergency medical service for the greater Alvin area.

NOW, **THEREFORE**, I, Gabe Adame, as Mayor of the City of Alvin, Texas, and on behalf of the City Council hereby declare the week of **May 19 - May 25, 2024,** as:

Emergency Medical Services Week

in the City of Alvin and encourage citizens to join us in honoring our frontline heroes who are dedicated to providing emergency medicine that saves countless lives every day.

WITNESS my hand and seal this 16th day of May 2024.

____

Gabe Adame, Mayor

Office of the Mayor, City of Alvin, Texas

Proclamation

WHEREAS, Public Works Week, celebrated in the United States since 1960, carries the theme this year of "Advancing Quality of Life for All"; and

WHEREAS, infrastructure, facilities, and services are the foundation of a sustainable and resilient community made possible by the efforts of Public Works Professionals; and

WHEREAS, the rapid current growth of the Alvin Community is enhanced by our Public Works Teams who build, improve and protect the systems and facilities essential for all citizens.

NOW, THEREFORE I, Gabe Adame, as Mayor of the City of Alvin, Texas, and on behalf of the City Council do hereby proclaim **May 19-25, 2024**, as:

Public Works Week

in the City of Alvin and urge each and every citizen to recognize the substantial contributions that the City of Alvin Public Works professionals make to protecting our health, safety, and advancing quality of life for all.

WITNESS my hand and seal this 16th day of May 2024.

____

Gabe Adame, Mayor

Office of the Mayor, City of Alvin, Texas

Proclamation

WHEREAS, the Alvin Music Office and Advisory Board were established on August 3, 2023, and are coordinated by the Alvin Convention and Visitors Bureau to promote a supportive local environment for Texas Musicians; and

WHEREAS, the Texas Music Office of the Office of the Governor certified the City of Alvin as a Music Friendly Texas Community on May 16, 2024; and

WHEREAS, music brings people together, enhances our lives, and inspires generations; and

WHEREAS, the City of Alvin has a rich history of celebrating music together as a community at Alvin Music Fest, Alvin Opry House and other local music venues, dedicated to celebrating, supporting, and preserving the heritage and legacy of Texas Music.

NOW, THEREFORE, I, Mayor Gabe Adame, as Mayor of the City of Alvin Texas and on behalf of the City Council do hereby proclaim May 25-26, 2024, as

The Sound of Alvin Music Weekend

in the City of Alvin and encourage all citizens to support local artists that contribute to our "Small Town, Big Sound!"

WITNESS my hand and seal
this 16th day of May 2024.

____
Gabe Adame, Mayor

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Legal Department **Contact:** Suzanne Hanneman, City Attorney

Agenda Item: Public hearing to receive comment on the proposed annexation of an 18.23-acre tract of land, and a 0.44-acre tract of land, both located along State Highway 6, in Brazoria County, Texas.

Type of Item: Public Hearing

Summary: This is the second of two required public hearings for this annexation requested by the Alvin Independent School District. The land being petitioned for annexation is contiguous and adjacent to the corporate limits of the City of Alvin along State Highway 6, and the Alvin ISD Transportation Center.

This public hearing is a time for public comment on said annexation. Notices have been published in *The Alvin Sun*, and on the City's website.

Funding Expected: Revenue _ Expenditure _ N/A X **Budgeted Item:** Yes __ No _ N/A X

Funding Acount: ___ **Amount:** ____ **1295 Form Required?** Yes __ No X

Legal Review Required: N/A __ Required X **Date Completed:** 4/23/2024 SLH

Finance Review Required: N/A __ Required __ **Date Completed:** _________

Supporting documents attached:
1. Res. 24-R-16; Annexation for AISD
2. Exhibit A - Map
3. Exhibit B - Metes and Bounds
4. Exhibit C - Municipal Service Plan AISD
5. Annexation Schedule for AISD
6. Petition for Annexation

Recommendation: No action - public hearing only.

Reviewed by Department Head, if applicable: _
Reviewed by Chief Financial Officer, if applicable: _
Reviewed by City Attorney, if applicable: X
Reviewed by City Manager, if applicable: X

RESOLUTION NO. 24-R-16

A RESOLUTION OF THE CITY OF ALVIN, TEXAS, ACCEPTING THE PETITION FOR ANNEXATION OF AN 18.23 ACRE TRACT OF LAND, AND A 0.44 ACRE TRACT OF LAND, BOTH LOCATED ALONG STATE HIGHWAY 6, IN BRAZORIA COUNTY, TEXAS; SETTING AN ANNEXATION SCHEDULE; PROVIDING FOR OPEN MEETINGS AND PROVIDING FOR OTHER RELATED MATTERS RELATED THERETO.

WHEREAS, the owner of certain property located within Brazoria County, Texas, has petitioned the City of Alvin, Texas (herein the "City"), a home-rule City, for annexation of said property, more particularly described herein, into the City limits; and

WHEREAS, the subject property is contiguous and adjacent to the corporate limits of the City and the owners have made application for annexation; and

WHEREAS, the petitioner has agreed and consented to the annexation of the subject property by the City and further agreed to be bound by all acts, ordinances, and all other legal action now in force and effect within the corporate limits of the City and all those which may be hereafter adopted;

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

Section 1. Findings. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Proceedings. The petition for annexation of all portions of the following property not previously annexed into the City, and the Municipal Service Plan, attached as Exhibit C, submitted by Petitioner, are hereby accepted:

> Being a tract of land containing 18.23 acres located within the H. C. H. & B. Survey, Abstract No. 412, Brazoria County, Texas and being a portion of Restricted Reserve "A" of the Alvin I.S.D. Transportation Center, a subdivision plat of 44.770 acres recorded in Volume 23, Page 311 of the Brazoria County Plat Records, being more particularly shown in Exhibit "A" and described in Exhibit "B," attached hereto and incorporated herein for all purposes.
>
> Being a tract of land containing 0.44 acre located within the H. C. H. & B. Survey, Abstract No. 412, Brazoria County, Texas and being a portion of the dedication to the public for additional right-of-way in County Road 148 as shown on the Alvin I.S.D. Transportation Center, a subdivision plat of 44.770 acres recorded in Volume 23, Page 311 of the Brazoria County Plat Records, particularly shown in Exhibit "A" and described in Exhibit "B," attached hereto and incorporated herein for all purposes

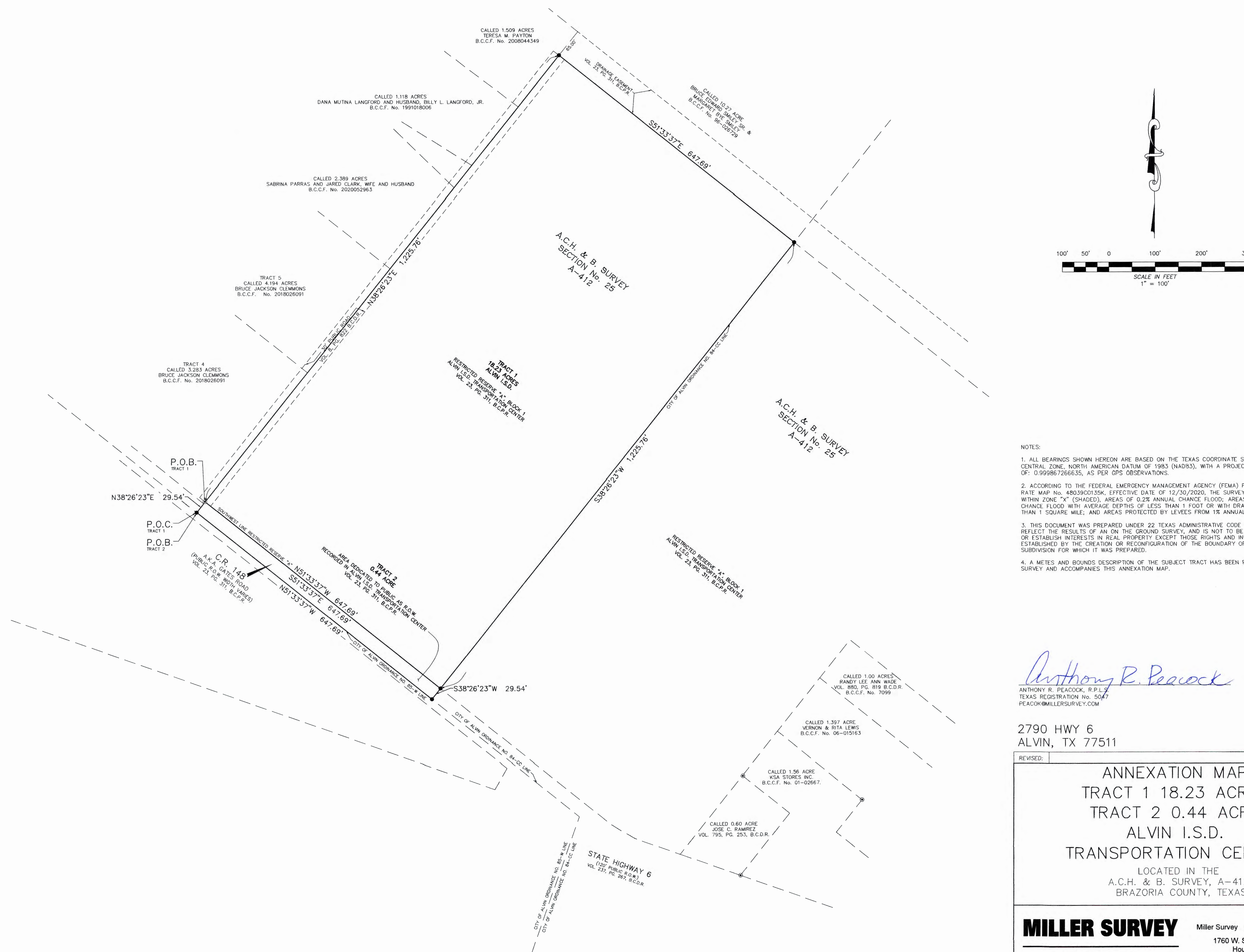
Two (2) public hearings are set for the dates of May 2, 2024 and May 16, 2024. Notice of such hearings shall be posted and the hearings shall be open to the public to accept public comment on the annexation request.

Section 3. Severability. Should any section or part of this Resolution be held unconstitutional, illegal, or invalid, or the application to any person or circumstance thereof ineffective or inapplicable, such unconstitutionality, illegality, invalidity, or ineffectiveness of such section or part shall in no way affect, impair or invalidate the remaining portion or portions thereof; but as to such remaining portion or portions, the same shall be and remain in full force and effect and to this end the provisions of this Resolution are declared to be severable.

Section 4. Open Meetings. It is hereby officially found and determined that the meeting at which this Resolution is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the *Texas Government Code*.

PASSED AND APPROVED this the 21st day of March 2024.

THE CITY OF ALVIN, TEXAS	**ATTEST**
______________________________	______________________________
Gabe Adame, Mayor	Dixie Roberts, City Secretary



SYMBOLS

- = FOUND 5/8-INCH IRON ROD (UNLESS OTHERWISE NOTED)
- = ANGLE POINT (UNLESS OTHERWISE NOTED)
- = A.C. PAD
- = BLOW OFF VALVE
- = BOLLARD
- = CABLE BOX
- = CABLE MARKER
- = CLEAN-OUT
- = E-INLET
- = ELECTRIC BOX
- = FIRE DEPARTMENT CONNECTION
- = FLAG POLE
- = FLUSH VALVE (FIRE HYDRANT)
- = GAS METER
- = GAS VALVE
- = GRATE INLET
- = GREASE TRAP
- = GUY ANCHOR
- = HANDICAPPED PARKING SPACE
- = LIGHT STANDARD
- = POWER POLE
- = SAMPLE WELL
- = SANITARY MANHOLE
- = SERVICE POLE
- = SIGN
- = STORM MANHOLE
- = TREE
- = TELEPHONE PEDESTAL
- = WATER METER
- = WATER VALVE

LEGEND

AC. = ACRE
A.E. = AERIAL EASEMENT
B.L. = BUILDING LINE
CHB = CHORD BEARING
CHD = CHORD LENGTH
D.E. = DRAINAGE EASEMENT
ESMT. = EASEMENT
B.C.C.F. = BRAZORIA COUNTY CLERK'S FILE
B.C.D.R. = BRAZORIA COUNTY DEED RECORDS
B.C.P.R. = BRAZORIA COUNTY MAP RECORDS
L = LENGTH
L.E. = LANDSCAPE EASEMENT
LTD. = LIMITED
No. = NUMBER
NR = NON-RADIAL
P.U.E. = PUBLIC UTILITY EASEMENT
PVT. = PRIVATE
S.F. = SQUARE FEET
SAN.S.E. = SANITARY SEWER EASEMENT
STM.S.E. = STORM SEWER EASEMENT
U.E. = UTILITY EASEMENT
W.L.E. = WATER LINE EASEMENT
P.O.B. = POINT OF BEGINNING
I.R. = IRON ROD
I.P. = IRON PIPE
H.L.&P. = HOUSTON LIGHTING AND POWER
R.O.W. = RIGHT-OF-WAY

H:\A JOB FOLDER\4648-ALVIN ISD TRANSPORTATION CENTER\DWG\4648-DS - ANNEX.DWG 2/8/24 Anthony Hanson

NOTES:

1. ALL BEARINGS SHOWN HEREON ARE BASED ON THE TEXAS COORDINATE SYSTEM, SOUTH CENTRAL ZONE, NORTH AMERICAN DATUM OF 1983 (NAD83), WITH A PROJECT SCALE FACTOR OF: 0.999867266635, AS PER GPS OBSERVATIONS.

2. ACCORDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FLOOD INSURANCE RATE MAP No. 48039C0135K, EFFECTIVE DATE OF 12/30/2020, THE SURVEYED PROPERTY LIES WITHIN ZONE "X" (SHADED), AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD.

3. THIS DOCUMENT WAS PREPARED UNDER 22 TEXAS ADMINISTRATIVE CODE §138.95, DOES NOT REFLECT THE RESULTS OF AN ON THE GROUND SURVEY, AND IS NOT TO BE USED TO CONVEY OR ESTABLISH INTERESTS IN REAL PROPERTY EXCEPT THOSE RIGHTS AND INTERESTS IMPLIED OR ESTABLISHED BY THE CREATION OR RECONFIGURATION OF THE BOUNDARY OF THE POLITICAL SUBDIVISION FOR WHICH IT WAS PREPARED.

4. A METES AND BOUNDS DESCRIPTION OF THE SUBJECT TRACT HAS BEEN PREPARED BY MILLER SURVEY AND ACCOMPANIES THIS ANNEXATION MAP.

Anthony R. Peacock

ANTHONY R. PEACOCK, R.P.L.S.
TEXAS REGISTRATION No. 5047
PEACOCK@MILLERSURVEY.COM

STATE OF TEXAS
REGISTERED
ANTHONY R. PEACOCK
5047
PROFESSIONAL LAND SURVEYOR

2790 HWY 6
ALVIN, TX 77511

REVISED:

ANNEXATION MAP
TRACT 1 18.23 ACRES
TRACT 2 0.44 ACRE
ALVIN I.S.D.
TRANSPORTATION CENTER

LOCATED IN THE
A.C.H. & B. SURVEY, A-412
BRAZORIA COUNTY, TEXAS

MILLER SURVEY
DCCM
Miller Survey | Firm Reg. No. 10047100
1760 W. Sam Houston Pkwy N.
Houston, TX 77043
713.413.1900 | millersurvey.com

JOB No.: 4648-DS	SCALE: 1"= 100'	DATE: 1/31/2024	FIELD BOOK: N/A
DWG. No.: 4648-DS - ANNEX.DWG	DRAWN BY: ARH	CHECKED BY: ARP	M&B No.: 241013, 241014

County: Brazoria
Project: Alvin I.S.D. Transportation Center Annexation
M.S.G. No.: 241013
Job Number: 4648-DS

FIELD NOTES FOR 18.23 ACRES
TRACT 1

Being a tract of land containing 18.23 acres located within the H. C. H. & B. Survey, Abstract No. 412, Brazoria County, Texas and being a portion of Restricted Reserve “A” of the Alvin I.S.D. Transportation Center, a subdivision plat of 44.770 acres recorded in Volume (Vol.) 23, Page (Pg.) 311 of the Brazoria County Plat Records (B.C.P.R.). Said 18.23 acre tract being more particularly described by metes and bounds as follows (all bearings are referenced to the Texas Coordinate System of 1983 (NAD83), South Central Zone):

COMMENCING at a point on the City of Alvin Ordinance No. 85-W line at the northwest corner of said Alvin I.S.D. Transportation Center subdivision plat in County Road 148 (a.k.a. Gates Road) (width varies);

Thence, North 38 degrees 26 minutes 23 seconds East along the north line of said 44.770 acre subdivision plat, a distance of 25.94 feet to the **POINT OF BEGINNING**, being the northwest corner of Restricted Reserve “A”, Block 1 of said Alvin I.S.D. Transportation Center subdivision plat;

Thence, North 38 degrees 26 minutes 23 seconds East continuing along said north line and the line common to a called 3.283 acre tract (Tract 4) recorded in the name of Bruce Jackson Clemmons of the Brazoria County Clerk’s File Number (B.C.C.F. No.) 2018026091 and continuing along the line common to a called 4.194 acres (Tract 5) recorded in the name of Bruce Jackson Clemmons of the B.C.C.F. No. 2018026091, a called 2.389 acre tract recorded in the name of Sabrina Parras and Jared Clark, wife and husband B.C.C.F. No. 2020052963, a called 1.118 acre tract recorded in the name of Dana Mutina Langford and husband, Billy L. Langford, Jr. B.C.C.F. No. 1991018006, a called 1.509 acre tract recorded in the name of Teresa M. Payton B.C.C.F. No. 2008044349, for a total distance of 1,225.76 feet to the northeast corner of said Restricted Reserve “A”, the northwest corner of a Drainage Easement recorded in Vol. 23, Pg. 311 of the Brazoria County Plat Records B.C.P.R. and the herein described tract;

Thence, South 51 degrees 33 minutes 37 seconds East, along the line common to said Restricted Reserve “A” and said Drainage Easement, a distance of 647.69 feet to a point on the City of Alvin Ordinance No. 84-CC line;

Thence, through and across said Restricted Reserve “A” and along said City of Alvin Ordinance No. 84-CC line, South 38 degrees 26 minutes 23 seconds West, a distance of 1,225.76 to a point on the southwesterly line of said Restricted Reserve “A”, in the northeasterly line of County Road 148;

Thence, North 51 degrees 33 minutes 37 seconds West, along said southwesterly line, a distance of 647.69 feet to the **POINT OF BEGINNING** and containing 18.23 acres of land.

This document was prepared under 22 Texas Administrative Code §138.95, does not reflect the results of an on the ground survey, and is not to be used to convey or establish interests in real property except those rights and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.

An Annexation Map of the described tract has been prepared by Miller Survey and accompanies this description.

Anthony R. Peacock

Anthony R. Peacock, R.P.L.S.
Texas Registration No. 5047

STATE OF TEXAS
REGISTERED
ANTHONY R. PEACOCK
5047
PROFESSIONAL
LAND SURVEYOR

Miller Survey | DCCM
www.millersurvey.com
Texas Firm Reg. 10047100
Ph: (713) 413-1900
M&B No. 241013
Date: January 31, 2024

County: Brazoria
Project: Alvin I.S.D. Transportation Center Annexation
M.S.G. No.: 241014
Job Number: 4648-DS

FIELD NOTES FOR 0.44 ACRE
TRACT 2

Being a tract of land containing 0.44 acre located within the H. C. H. & B. Survey, Abstract No. 412, Brazoria County, Texas and being a portion of the dedication to the public for additional right-of-way in County Road 148 as shown on the Alvin I.S.D. Transportation Center, a subdivision plat of 44.770 acres recorded in Volume (Vol.) 23, Page (Pg.) 311 of the Brazoria County Plat Records (B.C.P.R.). Said 0.44 acre tract being more particularly described by metes and bounds as follows (all bearings are referenced to the Texas Coordinate System of 1983 (NAD83), South Central Zone):

BEGINNING at a point on the City of Alvin Ordinance No. 85-W line at the northwest corner of said Alvin I.S.D. Transportation Center subdivision plat in County Road 148 (a.k.a. Gates Road) (width varies);

Thence, North 38 degrees 26 minutes 23 seconds East along the north line of said 44.770 acre subdivision plat, a distance of 25.94 feet to a point, being the northwest corner of Restricted Reserve "A", Block 1 of said Alvin I.S.D. Transportation Center subdivision plat;

Thence, South 51 degrees 33 minutes 37 seconds East, along the southwesterly line of said Restricted Reserve "A", a distance of 647.69 feet to a point on the City of Alvin Ordinance No. 84-CC line;

Thence, South 38 degrees 26 minutes 23 seconds West along said City of Alvin Ordinance No. 84-CC line, a distance of 25.94 to a point at the intersection of said City of Alvin Ordinance No. 84-CC line and City of Alvin Ordinance No. 85-W line in County Road 148;

Thence, North 51 degrees 33 minutes 37 seconds West, along said City of Alvin Ordinance No. 85-W line in County Road 148, a distance of 647.69 feet to the **POINT OF BEGINNING** and containing 0.44 acre of land.

This document was prepared under 22 Texas Administrative Code §138.95, does not reflect the results of an on the ground survey, and is not to be used to convey or establish interests in real property except those rights and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.

An Annexation Map of the described tract has been prepared by Miller Survey and accompanies this description.

Anthony R. Peacock

Anthony R. Peacock, R.P.L.S.
Texas Registration No. 5047

Miller Survey | DCCM
www.millersurvey.com
Texas Firm Reg. 10047100
Ph: (713) 413-1900
M&B No. 241013
Date: January 31, 2024

Exhibit C

**MUNICIPAL SERVICES PLAN
FOR PROPERTY TO BE
ANNEXED INTO THE CITY OF ALVIN**

WHEREAS, the City of Alvin, Texas (the "City") intends to institute annexation proceedings for a tract of land described more fully hereinafter (referred to herein as the "subject property");

WHEREAS, Section 43.056 of the Texas Local Government Code, requires a service plan be adopted with the annexation ordinance;

WHEREAS, the subject property is not included in the municipal annexation plan and is exempt from the requirements thereof;

WHEREAS, infrastructure provided for herein and that are existing are sufficient to service the subject property on the same terms and conditions as other similarly situated properties currently within the City limits, and no capital improvements are required to offer municipal services on the same terms and conditions as other similarly situated properties within the City; and

WHEREAS, it is found that all statutory requirements have been satisfied and the City is authorized by Chapter 43 of the Texas Local Government Code to annex the subject property into the City;

NOW, THEREFORE, the following services will be provided for the subject property on the effective date of annexation:

(1) **General Municipal Services.** Pursuant to the requests of the owner and this Plan, the following services shall be provided immediately from the effective date of the annexation:

A. Police protection as follows:

Routine patrols of areas, radio response to calls for police service and all other police services now being offered to the citizens of the City.

B. Fire protection and Emergency Medical Services as follows:

Fire protection by agreement between the City and the ESD present personnel and equipment of the ESD fire fighting force and the volunteer fire fighting force with the limitations of water available. Radio response for Emergency Medical Services with the present contract personnel and equipment of the ESD and the volunteer fire department.

C. Solid waste collection services as follows:

Solid waste collection and services as now being offered to the citizens of the City.

D. Animal control as follows:

Service by present personnel, equipment and facilities or by contract with a third party, as provided within the City.

E. Maintenance of parks and playgrounds within the City.

F. Inspection services in conjunction with building permits and routine City code enforcement services by present personnel, equipment and facilities.

G. Maintenance of other City facilities, buildings and service.

H. Land use regulation as follows:

On the effective date of annexation, the regulatory jurisdiction of the City shall be extended to include the annexed area, and all property therein shall be subject to the City's police power regulations as set forth in state law and duly adopted ordinances.

(2) **Scheduled Municipal Services.** Due to the location of the subject property, the plans and schedule for the development of the subject property, the following municipal services will be provided on a schedule and at increasing levels of service as provided in this Plan:

A. Water service and maintenance of water facilities as follows:

(i) Inspection of water distribution lines as provided by statutes of the State of Texas.

(ii) In accordance with the applicable rules and regulations for the provision of water service, water service will be provided to the subject property, or applicable portions thereof, by the utility holding a water certificate of convenience and necessity ("CCN") for the subject property, or portions thereof as applicable, or absent a water CCN, by the utility in whose jurisdiction the subject property, or portions thereof as applicable, are located, in accordance with all the ordinances, regulations, and policies of the City in effect from time to time for the extension of water service. If connected to the City's water utility system, the subject property's owner shall construct the internal water lines and pay the costs of line extension and construction of such facilities necessary to provide water service to the subject property as required in City ordinances. Upon acceptance of any off-site improvements, water service will be provided by the City utility department on the same terms, conditions and requirements as are applied to all similarly situated areas and customers of the City, subject to all the ordinances, regulations and policies of the City in effect from time to time. The system will be accepted and maintained by the City in accordance with its usual acceptance and maintenance policies. The ordinances of the City in effect at the time a request for service is submitted shall govern the costs and request for service.

B. Wastewater service and maintenance of wastewater service as follows:

(i) Inspection of sewer lines as provided by statutes of the State of Texas.

(ii) In accordance with the applicable rules and regulations for the provision of wastewater service, wastewater service will be provided to the subject property, or applicable portions thereof, by the utility holding a wastewater CCN for the subject property, or portions thereof as applicable, or absent a wastewater CCN, by the utility in whose jurisdiction the subject property, or portions thereof as applicable, are located, in accordance with all the ordinances, regulations, and policies of the City in effect from time to time for the extension of wastewater service. If connected to the City's wastewater utility system, the subject property's owner shall construct the internal wastewater lines and pay the costs of line extension and construction of facilities necessary to provide wastewater service to the subject property as required in City ordinances. Upon acceptance of the wastewater lines within the subject property and any off-site improvements, wastewater service will be provided by the City utility department on the same terms, conditions and requirements as are applied to all similarly situated areas and customers of the City, subject to all the ordinances, regulations and policies of the City in effect from time to time. The wastewater system will be accepted and maintained by the City in accordance with its usual policies. Requests for new wastewater line extensions will be installed and extended upon request under the same costs and terms as with other similarly situated customers of the City. The ordinances in effect at the time a request for service is submitted shall govern the costs and request for service.

SCHEDULE FOR VOLUNTARY ANNEXATION
AISD

DATE	ACTION/EVENT	LEGAL AUTHORITY
March 21, 2024	**COUNCIL BY WRITTEN RESOLUTION** Directs notification to landowners; and sets two (2) Public Hearings **May 2, 2024 and May 16, 2024**; Council directs development of service plan for area to be annexed.	Loc. Gov't Code, §§ 43.063 & 43.065; Public Hearings – on or after the 40th day but before 20th day before First Reading of Ordinance
April 1, 2024	**NOTICE TO PROPERTY OWNERS** & utility providers	Loc. Gov't Code § 43.062
April 21, 2024* Publish notice of First Public Hearing (1 time) Send School District Notice	**NEWSPAPER NOTICE** RE: FIRST PUBLIC HEARING; (If applicable Notice to Railroad) **SCHOOL DISTRICT NOTICE** (notify each school district of possible impact) POST NOTICE ON WEB SITE and MAINTAIN UNTIL COMPLETE	Not less than 10 days nor more than 20 days before 1st public hearing. Loc. Gov't Code, §43.063 (c).
May 5, 2024* Publish notice of Second Public Hearing (1 time)	**NEWSPAPER NOTICE** RE: SECOND PUBLIC HEARING	Not less than 10 days nor more than 20 days before 2nd public hearing. Loc. Gov't Code, § 43.063 (c).
Ten days after the date the first notice of Public Hearing is published	LAST DAY FOR SUBMISSION OF WRITTEN PROTEST BY RESIDENTS (10 days after first newspaper notice)	Site hearing required if 20 adult residents of tracts protest within 10 days after 1st newspaper notice. Loc. Gov't Code, § 43.063 (b)
May 2, 2024*	**1st PUBLIC HEARING** AND PRESENT SERVICE PLAN (Not more than 40 days before the reading of ordinance) *Regular Meeting*	Not less than 20 days nor more than 40 days before reading of ordinance. Loc. Gov't Code, §§ 43.065 & 43.063(a).
May 16, 2024*	**2nd PUBLIC HEARING** AND PRESENT SERVICE PLAN (At least 20 days before reading of ordinance.) *Regular Meeting*	Not less than 20 days nor more than 40 days before reading of ordinance. Loc. Gov't Code, §§ 43.065 & 43.063 (a).
Institution Date **June 6, 2024***	**READING** OF ORDINANCE *Regular Meeting*	Date of institution of proceedings. Not less than 20 days from the second public hearing nor more than 40 days from the first public hearing.
Within 30 days of Reading (before July 3, 2024)	**CITY SENDS COPY OF MAP** showing boundary changes to County Voter Registrar in a format that is compatible with mapping format used by registrar	Elec. Code §42.0615
Within 60 days of Reading (before August 5, 2024)	**CITY PROVIDES CERTIFIED COPY OF ORDINANCE AND MAPS TO:** 1. County Clerk 2. County Appraisal District 3. County Tax Assessor Collector 4. 911 Addressing 5. Sheriff's Office 6. City Department Heads	

***Dates in BOLD are MANDATORY dates to follow this schedule. Please advise if deviation.**

ALVIN INDEPENDENT SCHOOL DISTRICT

Carol Nelson
Superintendent of Schools

February 15, 2024

PETITION FOR ANNEXATION

The Alvin Independent School District owns the following real property "the Property" in Brazoria County, Texas;

Tract 1, an 18.23 acre tract of land located within the H.C.H.& B. Survey, Abstract No. 412, Brazoria County, Texas and being a portion of Restricted Reserve "A" and, Tract 2, a 0.44 acre tract of land located within the H.C.H.& B. Survey, Abstract No. 412, Brazoria County, Texas and being a portion of the dedication to the public for additional right-of-way in County Road 148, as shown on the Alvin ISD Transportation Center, a subdivision plat of 44.770 acres recorded in Volume (Vol.) 23, Page (Pg.) 311 of the Brazoria County Plat Records (B.C.P.R.)
(see attached)

The Alvin Independent School District hereby petitions the City of Alvin, Texas, to annex the remaining portions of our property located at 2790 Hwy 6.

The Property is one half mile or less in width, contiguous to the City of Alvin, and has no qualified voters residing on it.

OWNER: Alvin Independent School District

Carol Nelson
Signature of Authorized Agent
Printed Name: Carol Nelson
Title: Superintendent of Schools

THE STATE OF TEXAS $
COUNTY OF BRAZORIA $

This instrument was acknowledged before me, on the 20 day of February 2024, by

Carol Nelson, as the Superintendent on behalf of

Alvin ISD

Billie J Cunningham

NOTARY PUBLIC STATE OF TEXAS
BILLIE J CUNNINGHAM
My Notary ID # 11917839
Expires April 27, 2024

301 E. House Street • Alvin, TX 77511 • Phone 281-388-1130 • FAX 281-331-3319

MINUTES
CITY OF ALVIN, TEXAS
216 W. SEALY STREET
CITY COUNCIL REGULAR MEETING
AND EXECUTIVE SESSION
THURSDAY, MAY 2, 2024
7:00 PM

CALL TO ORDER

BE IT REMEMBERED that, on the above date, the City Council of the City of Alvin, Texas, met in Regular Session and Executive Session at 7:00 PM in the Council Chambers at City Hall, with the following members present: Mayor Gabe Adame; Council members: Martin Vela, Keko Moore, Joel Castro, Glenn Starkey, Richard Garivey and Meagan DeKeyzer.

Staff members present: Junru Roland, City Manager; Suzanne Hanneman, City Attorney; Dixie Roberts, Assistant City Manager/City Secretary; Paul Chavez, Economic Development Director; Chris Thomas, Director of Administrative Services; Dan Kelinske, Parks and Recreation Director; Michael Medwedeff, Assistant City Engineer; Nick Newell, Information Technology Manager; Brandon Moody, Director of Public Services and Robert E. Lee, Police Chief.

INVOCATION AND PLEDGE OF ALLEGIANCE

Council member Castro gave the invocation. Council member DeKeyzer led the Pledge of Allegiance to the American Flag. Council member Garivey led the Pledge to the Texas Flag.

PRESENTATIONS

Proclamation - Police Week May 12-18, 2024.

Mayor Adame proclaimed May 12-18, 2024 as Police Week and formally issued the proclamation to members of the Alvin Police Department in attendance.

Proclamation - Motorcycle Awareness Month.

Mayor Adame proclaimed the month of May to be Motorcycle Awareness Month and formally issued the proclamation to members of Warriors Bikers 4 Charity in attendance.

Information Technology Annual Departmental Presentation.

Nick Newell, Information Technology Manager, gave the annual departmental update of the Information Technology Department.

PUBLIC COMMENT

Becky Ullman presented comments regarding the Kendall Lakes South Planned Development variance request.

Kathleen Holton presented comments regarding traffic concerns on West Adoue Street.

Nancy Knape also presented comments regarding traffic concerns on West Adoue Street.

PUBLIC HEARING

Public hearing to receive comment on the proposed annexation of an 18.23-acre tract of land, and a 0.44-acre tract of land, both located along State Highway 6, in Brazoria County, Texas.

Mayor Adame opened the public hearing at 7:26 p.m.

No comments were presented by the public.

Mayor Adame closed the public hearing at 7:26 p.m.

CONSENT AGENDA

Consider approval of the April 18, 2024, City Council Workshop minutes.

Consider approval of the April 18, 2024, City Council meeting minutes.

Consider Addendum No. 3 for a one (1) year renewal agreement with LTS Lawncare for manicured mowing services of select parkland and other City-owned property and State Right of Way, in an amount not to exceed $161,176.35; and authorize the City Manager to sign the Addendum upon legal review.

This Agreement with LTS Lawncare was originally approved for the amount of $114,355.59 by City Council on May 6, 2021, utilizing the public bid process, Bid # B-21-11. Addendum No. 1 began October 1, 2022, and ended September 30, 2023. Addendum No. 2 began October 1, 2023, and will end September 30, 2024. Amendment 1 adding the new Recreation Center was approved by City Council on February 1, 2024, for an amount not to exceed $31,500 for service dates from March 1 through September 30, 2024. Addendum No. 3 is the third of three one (1) year renewal options and includes the Recreation Center location, which would begin October 1, 2024, and end September 30, 2025.

Service Year	*Proposal*
FY25 (3rd one year renewal option - Addendum 3)	*$161,176.35*
FY24 (2nd one year renewal option - Addendum 2)	*$123,714.91 + $31,500 = $155,214.91*
FY23 (1st one year renewal option - Addendum 1)	*$118,956.64*
FY22 (Initial Award)	*$114,355.59*

This addendum is the third and final of three, one-year renewals allowed per the agreement, having an effective date of October 1, 2024, to September 30, 2025. The 3% proposed increase is below the latest consumer price index for all urban consumers. Staff recommends approval of addendum No. 3 allowed in the manicured mowing agreement in the amount of $161,176.35 with LTS Lawncare as their performance continues to provide good value to the City of Alvin.

Consider Addendum No. 2 for a one (1) year renewal agreement with LTS Lawncare for manicured mowing services of select City-owned and State Right of Way property including parkland, lift stations, water wells, and various building grounds, in an amount not to exceed $56,252.65; and authorize the City Manager to sign the Addendum upon legal review.

This is the second of two manicured mowing agreements, originally approved in the amount of $54,614.22 with LTS Lawncare by City Council on April 21, 2022, utilizing the public bid process, Bid# B-22-05. The first year of service began October 1, 2022, and will end September 30, 2023. Addendum No. 1 was the first of up to three one (1) year renewal options, which began October 1, 2023, and will end September 30, 2024. Addendum No. 2 is the second of up to three one (1) year renewal options, which would begin October 1, 2024, and end September 30, 2024.

Service Year	*Proposal*
FY25 (2nd one year renewal option - Addendum 2)	*$56,252.65 (3%)*
FY24 (1st one year renewal option - Addendum 1)	*$54,614.22*
FY23 (Initial Award)	*$54,614.22*

The 3% proposed increase for FY25 is below the consumer price index for all urban users. Staff recommends approval of Addendum No. 2 allowed in the manicured mowing agreement in the amount of $56,252.65 with LTS Lawncare as their performance continues to provide good value to the City of Alvin.

Consider Addendum No. 1 for a one (1) year renewal agreement with Horticare Landscape Management for landscape maintenance services for flowerbeds of City-owned buildings, parks, and other City property

<u>and rights-of-way, in an amount not to exceed $82,772; and authorize the City Manager to sign the Addendum upon legal review.</u>

This agreement was originally approved in the amount of $82,772.00 with Horitcare Landscape Management by City Council on August 3, 2023, utilizing the public request for pricing, RFP 23-04. The first year of service began August 3, 2023, and will end September 30, 2024. Addendum No. 1 is the first of three one (1) year renewal options, which would begin October 1, 2024, and end September 30, 2025.

At the March 7, 2023, budget workshop, City Council directed staff to focus on better servicing the exterior of city properties, in particular landscaping. Thereafter, on March 16, 2023, City Council adopted Ordinance 23-E which expanded the use of funds received in the Tree Preservation Fund to be used for beautification activities in the form of landscaping and landscaping maintenance, which was used to fund the first year of this agreement. Thereafter, staff would include the cost of landscape maintenance service agreement within the facility maintenance fund budget.

This addendum is the first of up to three, one-year renewals allowed per the agreement, having an effective date October 1, 2024, to September 30, 2025. Staff recommends approval of Addendum No. 1 allowed in the landscape maintenance service agreement in the amount of $82,772.00 with Horticare Landscape Management as their performance continues to provide good value to the City of Alvin.

<u>Consider Addendum No. 2 for a one (1) year renewal agreement with American Janitorial Services LTD, for janitorial services of City-owned buildings and park restrooms, in an amount of $220,340.40; and authorize the City Manager to sign the Addendum upon legal review.</u>

This agreement with American Janitorial Services LTD was originally approved for the amount of $140,976.00 by City Council on April 21, 2022, utilizing the public bid process, Bid # B-22-04. Addendum No. 1 was the first of up to three one-year renewal options which began October 1, 2023, and ended September 30, 2024. Amendment 1, adding the new Recreation Center, was approved by City Council on February 1, 2024, for an amount not to exceed $38,456 for janitorial service from March 1 through September 30, 2024. Addendum No. 2 is the second of up to three one-year renewal options and includes the full year of janitorial service ($77,204.00) at the Recreation Center location, which would begin October 1, 2024, and end September 30, 2025.

Service Year	***Proposal***
FY25 (2nd one year renewal option - Addendum 2)	*$220,340.40*
FY24 (1st one year renewal option - Addendum 1)	*$143,136 + $38,456 = $181,592*
FY23 (Initial Award)	*$140,976*

Staff recommends approval of Addendum No. 2 as allowed in the Janitorial Services agreement in the amount of $220,340.40 with American Janitorial Services as their performance continues to provide good value to the City of Alvin.

<u>Consider Addendum No. 2 for a one (1) year renewal agreement with The Brandt Companies, LLC, for HVAC preventative Maintenance services of City-owned buildings, in an amount not to exceed $109,958; and authorize the City Manager to sign the Addendum upon legal review.</u>

The agreement with The Brandt Companies, LLC, was originally approved for the amount of $10,437 for the remaining months of August and September 2022 and $84,667 for the first full year of service from October 1, 2022, through September 30, 3023. Addendum No. 1 began October 1, 2023, and will end September 30, 2024. Amendment 1 added the new Recreation Center and was approved by City Council on February 1, 2024, for an amount not to exceed $15,489 for service beginning March 1 through September 30, 2024. Addendum No. 2 is the second of up to three one (1) year renewal options and includes the Recreation Center ($22,751 full annual cost) and a separate increase of $2,540 (3%) of the annual cost $84,667, which will begin October 1, 2024, and end September 30, 2025. Per the current agreement, "This contract is subject to a price revision upon the renewal date. The revision will be based on the current Consumer Price Index (CPI)."

Service Year	***Proposal***
FY25 (2nd one year renewal option - Addendum 2)	*$109,958 = ($84,667+ 22,751 +$2,540)*
FY24 (1st one year renewal option - Addendum 1 + amendment 1)	*$100,156 = ($84,667 + $15,489)*
FY23 (1st full year of service)	*$84,667*

FY22 (Initial Award, 2 months of service)	*$10,437*

HVAC equipment repair and replacement services provided by The Brandt Companies, LLC, are utilized on an "as needed" basis with all costs pre-priced with "not to exceed" pricing already established by the Choice Partners cooperative purchasing network.

Advantages of using Choice Partners Cooperative Purchasing Network:
1.) Fast Track procurement process
2.) Lower procurement process
3.) Fewer change orders and claims
4.) Competitively bid local pricing in lump sum proposal
5.) Ability to accomplish a substantial number of individual projects with a competitively bid contract
6.) Oversight through Choice Partners which audits the accuracy of all job order contract proposals

Staff recommends approval as their performance continues to provide good value to the City of Alvin.

<u>Consider a final plat of Preservation Creek Phase I, Preservation Creek Boulevard Segment 1 (located along the south side of FM 1462 one mile east of the SH-288 intersection), being a Planned Unit Development of 7.225 acres, out of the C.M. Hayes survey, Abstract No. 534, City of Alvin, Brazoria County, Texas.</u>

On March 19, 2024, the Engineering Department received the final plat of Preservation Creek Phase I, Preservation Creek Boulevard Segment 1 for review. The property is located along the south side of FM 1462 one mile east of the SH-288 intersection, being a Planned Unit Development of 7.225 acres containing a public boulevard width ROW dedication for the construction of Preservation Creek Boulevard, and complies with the Preservation Creek Development Agreement (Ordinance 23-O) approved June 15, 2023 and the General Plan previously approved by Council on December 7, 2023

The City Planning Commission approved the plat unanimously at their meeting on April 16, 2024. Staff recommends approval of the plat.

<u>Consider a final plat of Preservation Creek Municipal Utility District No. 1 Lift Station No. 1 (located along the south side of FM 1462 one mile east of the SH-288 intersection), being a Planned Unit Development of 0.19 acres containing 1 reserve and one block, out of the W.D.C. Hall survey, Abstract No. 69, City of Alvin, Brazoria County, Texas.</u>

On March 18, 2024, the Engineering Department received the final plat of Preservation Creek Municipal Utility District No. 1 Lift Station No. 1 for review. The property is located along the south side of FM 1462 one mile east of the SH-288 intersection, being a Planned Unit Development of 0.19 acres containing 1 reserve and 1 block, and complies with the Preservation Creek Development Agreement (Ordinance 23-O) approved June 15, 2023 and the General Plan previously approved by Council on December 7, 2023.

The City Planning Commission unanimously approved the plat at their meeting on April 16, 2024. Staff recommends approval of the plat.

<u>Consider Resolution 24-R-18, declaring the results of the Local Option Petition to "legalize the sale of all alcoholic beverages, including mixed beverages;" declaring that the petition issued on February 5, 2024, was circulated by the Petitioners through April 12, 2024; finding that the petition did not contain the required number of signatures by City of Alvin qualified voters to order a Special Local Option Election in the City of Alvin; and setting forth other provisions related thereto.</u>

On February 5, 2024, the City Secretary's Office received an application for a Local Option Petition to legalize the sale of all alcoholic beverages, including mixed beverages, in the City of Alvin. The petition contained the names and verified signatures of 10 qualified voters of the City of Alvin.

The petition was issued by the City Secretary's Office on February 12, 2024, for circulation. The required number of signatures needed by City of Alvin registered voters was equivalent to 35% of the total votes cast in the last gubernatorial election, which amounted to 2,212 signatures based on the 6,320 votes recorded in the 2022 gubernatorial election within Alvin. The petition was circulated and was turned in by the petitioner on April 12, 2024, as required by state law. After thorough review, it has been determined that the circulated petition did not acquire the necessary number of valid signatures needed to call for a Local Option Election as mandated by state law. The petition submitted contained a total of 2,871 signatures. However, upon examination, only 1,504 of these signatures were verified as registered voters in the City of Alvin. Therefore, the petition fell short of the required number of valid signatures by 708 signatures. This item is on the City Council agenda for City Council's acknowledgment, ensuring its official recording in the minutes of the governing body in accordance *with state law,*

Staff recommends approval of Resolution 24-R-18

Texas Election Code §501.023, §501.024, §501.025
Texas Election Code §501.032
Texas Election Code §501.032, §1.006
Texas Election Code §501.033

Consider the resignation of Missy Jordan for an unexpired term on the Planning Commission ending December 31, 2025.

Missy Jordan submitted her resignation from the Alvin Planning Commission for her term ending December 31, 2025. Her letter of resignation is included in the City Council packet.

Council member Castro moved to approve the consent agenda as presented. Seconded by Council member Garivey; motion carried with all members present voting Aye.

OTHER BUSINESS

Consider authorizing an expenditure of $119,700 for the roof replacement of the Verhalen Water Tower to Maguire Iron Inc. through the Interlocal Purchasing System (TIPS); and authorize the City Manager to sign related documents upon legal review.

On February 1, 2024, City Council approved the expenditure of $766,670 to Maguire Iron for the rehabilitation of the Bypass 35 and Verhalen Water Towers. Maguire promptly mobilized in March 2024 to start the necessary work on the Bypass 35 Tower, which included the cleaning of the interior and exterior of the tank, applying a new protective coating layer with the approved City logos, and disinfecting the tank before it was placed back into service. The work completed will extend the life of the structure for many years and ensure compliance with TCEQ rules and regulations.

While work was starting on the Bypass Tower, Maguire's crew started visiting and planning the necessary work needed and approved for the Verhalen Tower. Upon their mobilization, Maguire's crew discovered that the overall condition of the steel on the roof of the tower was far more deteriorated than what was initially assessed. Upon discovering the condition of the roof steel, Maguire informed City staff that a repair of the roof was not feasible and that a 28' diameter portion of the roof would need to be replaced. The council's agenda packet includes a letter from Maguire outlining the need for additional work and the proposal for the additional work needed.

Funding for this project will come from interest earnings on the 2020 Water & Sewer Revenue Bonds. In order to extend the life of the Verhalen Water Tower structure, meet TCEQ rules and regulations, and enhance water quality, staff recommends approving the replacement of the roof steel on the Verhalen Water Tower.

Brandon Moody, Director of Public Services, presented this item before City Council with explanation. Council member Starkey asked if the Lower Water Level condition should be investigated now to determine if the quoted additional costs will be needed. Roxanne from Maguire stated that there is no indication at this time that the additional work will be required. Further discussion was had on the history of repairs and the 5-year tank inspection plan to be implemented moving forward.

Council member Moore moved to approve an expenditure of $119,700 for the roof replacement of the Verhalen Water Tower to Maguire Iron Inc. through the Interlocal Purchasing System (TIPS); and authorize the City Manager to sign related documents upon legal review. Seconded by Council member Garivey; motion carried with all members present voting Aye.

Consider a variance request for the property owner at 1974 Jobes Court to deviate from a side building setback requirement set forth in Chapter 21, Subdivisions and Property Development, Article III, Section 37(a) – Minimum Setback Lines, and through provisions set forth in the recorded Final Plat of Forest Heights Section 4, for the construction of a swimming pool.

On April 8, 2024, the Engineering Department received a variance request for 1974 Jobes Court to encroach 17 feet into the 25-foot side building setback for the construction of a swimming pool. The City Planning Commission unanimously approved the variance at their meeting on April 16, 2024. Staff recommends approval of the variance.

Michael Medwedeff, Assistant City Engineer, presented this item before City Council with explanation. The homeowner was also in attendance. It was explained that the homeowner was requesting this variance to accommodate a need for aquatic therapy for an injury he has sustained. Mr. Medwedeff stated the Panning Commission had approved the variance request unanimously.

Council member Castro moved to approve a variance request for the property owner at 1974 Jobes Court to deviate from a side building setback requirement set forth in Chapter 21, Subdivisions and Property Development, Article III, Section 37(a) – Minimum Setback Lines, and through provisions set forth in the recorded Final Plat of Forest Heights Section 4, for the construction of a swimming pool. Seconded by Council member Garivey; motion carried with all members present voting Aye.

Consider a variance request for the Kendall Lakes South development, a Planned Unit Development of 51.52 acres, to deviate from a requirement set forth in Chapter 21, Subdivisions and Property Development, Article VI, Planned Unit Developments Section 110(c.)(6.), to construct park equipment amenities after plat recordation, instead of prior to plat recordation.

On April 1, 2024, the Engineering Department received a variance request for the proposed Kendall Lakes South Development to construct park amenities after plat recordation, instead of prior to recordation, to mitigate potential damage to installed equipment during the infrastructure construction phase and to delay the start of the warranty period for installed equipment to the developer. The City Planning Commission unanimously approved the plat at their meeting on April 16, 2024. Staff recommends approval of the variance.

Michael Medwedeff, Assistant City Engineer, presented this item before City Council with explanation. Becky Ullman, representative of Lennar Homes, further explained the need to access the water that would not be available prior to platting to complete construction of said park equipment.

Council member Vela moved to approve a variance request for the proposed Kendall Lakes South development, a Planned Unit Development of 51.52 acres, to deviate from a requirement set forth in Chapter 21, Subdivisions and Property Development, Article VI, Planned Unit Developments Section 110(c.)(6.), to construct park equipment amenities after plat recordation, instead of prior to plat recordation. Seconded by Council member Garivey; motion carried with all members present voting Aye.

Consider an agreement for the roof replacement of the city-owned building located at 302 W. House Street (Recreation Station) to JACO Roofing & Construction, Inc. through the Interlocal purchasing system (TIPS) in an amount not to exceed $114,904.00; and authorize the City Manager to sign related documents upon legal review.

The existing upper and lower roof of the building were installed January 1997. Both roofing systems have surpassed their useful life of approximately 20-25 years. During that time professional patchwork has been completed when necessary and now replacement is inevitable. The rain event on 4/28 saw water penetration in five different areas of the building. (Kitchen, Storage, Exercise, Pre-School and Art room). Both existing roofing systems and gutter will be removed and replaced. The new roofing system would be duro-last mechanically fastened roof system, providing a 15-year warranty on labor and materials. The not to exceed price includes $108,400 quote + $6,504 (6% contingency) = $114,904.00.

Funds for this project come from interest earned on money the City of Alvin received related to the American Rescue Plan Act of 2021. Interest earned on this money is not restricted per the ARPA guidelines and can be used for any worthwhile project. Staff recommends approval of the agreement with JACO Roofing & Construction Inc.

Dan Kelinske, Director of Parks and Recreation Department, presented this item before City Council with explanation.

Council member Moore moved to approve an agreement for the roof replacement of the city-owned building located at 302 W. House Street (Recreation Station) to JACO Roofing & Construction, Inc. through the Interlocal purchasing system (TIPS) in an amount not to exceed $114,904.00; and authorize the City Manager to sign related documents upon legal review. Seconded by Council member Starkey; motion carried with all members present voting Aye.

Consider appointment to the Planning Commission to fill the unexpired term of Missy Jordan through December 31, 2025.

With the resignation of Ms. Jordan, there will be six (6) members on the Planning Commission. The Alvin Code of Ordinances states that the Planning Commission shall consist of no less than five (5) members, and may not have more than eleven (11) members. As outlined in the Board and Commission manual, City Council's preference is to maintain all boards and commissions at seven (7) members uniformly. Therefore, an appointment to the Planning Commission would be appropriate.

Current members on the Planning Commission are: Abrin brooks, Ashley Davis, Santos Garza, Jason Jones, Scott Loy and Samuel Washington.

Staff reviewed the notes from the Board and Commission interviews held in December 2024. Despite listing the Planning Commission as their first choice of service, the individuals below were appointed to their subsequent choices due to the lack of vacancies on the Planning Commission at that time.

- ***Clenon Mitchell,*** *(Building Board of Adjustments and Appeals and the Civil Service Commission)*
- ***Caiden Anderson,*** *(Parks & Recreation Board)*

Staff reached out to both individuals. Mr. Mitchell expressed keen interest in being considered for placement on the Planning Commission, indicating his readiness to resign from his position on the BBOAA if necessary. Mr. Anderson expressed interest in serving on the Planning Commission; however, he has decided to forgo consideration for appointment at this time and will remain on the Parks & Recreation Board.

Dixie Roberts, Assistant City Manager/City Secretary, presented this item before City Council with explanation.

Council member Castro moved to appoint Clennon Mitchell to fill the unexpired term of Missy Jordon on the Planning Commission through December 31, 2025. Seconded by Council member Vela; motion carried with all members present voting Aye.

Discuss the placement of east/west stop signs at the intersection of Adoue Street and Hill Street.

This item is on the agenda for discussion per Council member DeKeyzer's request at the April 18, 2024, city council meeting. A map of the area is included for discussion.

Council member DeKeyzer stated she received a complaint from resident Nancy Knape regarding the traffic situation, and explained what information she discovered in her research of the area. Mayor Adame further explained the history behind removing the stop sign at that location. Chief Lee then provided statistics from the speed trailer that was parked at the intersection of Hill and Adoue Streets for two weeks. Chief Lee suggested placing a covert traffic counter to obtain more data to ensure an accurate count of vehicles are traversing that location. Discussion was had on options moving forward. The consensus of City Council was for the Police Department to place the covert traffic counter for two weeks at the intersection to gather more data and to revisit this item after said time.

Consider, if any, requests from individual council members for an item or items to be placed on the upcoming agenda for the next regularly scheduled meeting.

Council member Vela stated he has received complaints regarding unsafe road conditions in his district. He requested a workshop to review these conditions and also the expansion of FM 528 Road.

Council member Starkey also requested a workshop regarding the area known as the "Ugly Corner."

REPORTS FROM THE CITY MANAGER

Items of Community Interest and/or review preliminary list of items for next Council meeting.

Mr. Roland announced items of community interest.

ITEMS OF COMMUNITY INTEREST

Hear announcements concerning items of community interest from the Mayor, Council members, and City staff, for which no action will be discussed or taken.
Starkey congratulated the Sunrise Rotary for the repairs at Briscoe park.

EXECUTIVE SESSIONS
Mayor Adame called for executive session at 8:18 p.m. in accordance with the following:

Section 551.074 of the Local Government Code: Deliberation on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

Section 551.071(1)(A) of the Local Government Code provides as follows: Consultation with City Attorney regarding pending or contemplated litigation or **(B)** settlement offer.

RECONVENE TO OPEN SESSION
Mayor Adame reconvened the meeting to open session at 10:24 p.m.

ADJOURNMENT
Mayor Adame adjourned the meeting at 10:24 p.m.

PASSED and APPROVED the 16th day of May 2024.

ATTEST:

Gabe Adame, Mayor

Dixie Roberts, City Secretary

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Parks and Recreation

Contact: Dan Kelinske, Director of Parks and Recreation

Agenda Item: Consider an agreement for replacement of the existing playground, including Poured in Place safety surfacing, at the Recreation Center, located at 3201 Highway 35, to Cunningham Recreation through the Interlocal purchasing system (Buy Board), in an amount not to exceed $227,627.00; and authorize the City Manager to sign related documents upon legal review.

Type of Item: Contract/Agreement

Summary: The existing playground was installed around 2007, with the original construction of the building. Most, if not almost all, of the components of the existing playground have significant rust and are in need of replacement. Upon further examination, staff noticed rust had penetrated into the support posts as well. Staff is recommending replacement of the playground, including the "Poured in Place" safety surfacing, and expanding the sidewalk to meet with the safety surface, creating a seamless transition for handicap accessibility to the playground. The "not to exceed price" includes $214,742.26 quote + 12,872.40 (6% contingency) = $227,627.00.

Funds for this project come from the Park Dedication fund. These funds are collected from developers upon final platting of single or multifamily developments. The Parks Board unanimously approved replacement of the playground using Park Dedication funds at their May 7, 2024, regular meeting.

Staff recommends approval of the agreement with Cunningham Recreation to replace the playground including pour in place fall surface at the Recreation Center.

Funding Expected: Revenue _ Expenditure X N/A __ **Budgeted Item:** Yes __ No X N/A _

Funding Acount: 129-7001-00-3100 **Amount:** $227,627.00 **1295 Form Required?** Yes X No __

Legal Review Required: N/A __ Required X **Date Completed:** 5/9/2024 SLH

Finance Review Required: N/A __ Required X **Date Completed:** _________

Supporting documents attached:

1. Rec Center - Playground Proposal
2. Former YMCA Playground

Recommendation: Move to approve an agreement for replacement of the existing playground, including Poured in Place safety surfacing, at the Recreation Center, located at 3201 Highway 35, to Cunningham Recreation through the Interlocal purchasing system (Buy Board), in an amount not to exceed $227,627.00; and authorize the

City Manager to sign related documents upon legal review.

Reviewed by Department Head, if applicable: X
Reviewed by City Attorney, if applicable: X
Reviewed by Chief Financial Officer, if applicable: __
Reviewed by City Manager, if applicable: X

Proposal for

Recreation Center
Alvin, TX

Prepared by

CUNNINGHAM RECREATION

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04/15/2024
Job# 169746-01-01

GameTime

A PLAYCORE Company

800-438-2780 | cunninghamrec.com

Hello!

We are excited for the opportunity to work with you on your upcoming exciting new playground project! For almost 60 years, Cunningham Recreation has designed and built thousands of playgrounds for children of all ages and all abilities. We partner with municipalities, schools, architects and youth organizations to plan, design and build their vision from the ground-up.

Cunningham Recreation is the exclusive representative for GameTime park and playground equipment in North Carolina, South Carolina, Virginia, West Virginia, Arkansas, Kansas, Missouri, Illinois, Oklahoma, Texas, Tennessee, Iowa, Nebraska, North Dakota, South Dakota, Delaware, Maryland, and DC.

The following pages will provide greater detail about our proposal(s), more information on Cunningham Recreation and GameTime and how we can meet the goals of your project.

Please reach out with any questions or additional details. I look forward to working with you.

Sincerely,

Tim Duckworth
Sales Associate
281-300-8583
tduckworth@cunninghamrec.com

CUNNINGHAM RECREATION
Design • Build • PLAY!

About Cunningham Recreation and GameTime

Since 1929, GameTime has been a pioneer in the commercial playground equipment industry. GameTime has continued to bring meaningful research around the importance of play to the design, engineering, manufacture, and delivery of play equipment. GameTime Play Equipment's work has elevated industry standards on safety, physical and mental development, inclusion, and intergenerational interaction.

GameTime play systems, site furnishings and amenities are constructed from the highest quality materials and are backed by the industry's best warranty and customer service. Equipment is manufactured to meet current ASTM, CPSC and ADA guidelines for playground safety and accessibility.

For almost 60 years, Cunningham Recreation has been providing commercial park and playground equipment from design to construction. We are proud to serve as GameTime Play Equipment's exclusive representative in North Carolina, South Carolina, Virginia, West Virginia, Arkansas, Kansas, Missouri, Illinois, Oklahoma, Tennessee, Texas, Iowa, Nebraska, North Dakota, South Dakota, Delaware, Maryland, and DC.

Cunningham Recreation has adequate coverage in each territory to ensure our customers receive professional assistance and excellent customer service.

Range of Installation and Services

GameTime holds an ISO 9001 certification, which validates our high-quality manufacturing standards and our commitment to excellence in the design, production, installation, inspection and testing of our products. Our ISO 14001 certification supports our dedication to environmental sustainability and our commitment to eliminating waste, implementing recycling practices in our manufacturing facility, and offering recycled and recyclable products to our customers.

Cunningham Recreation specializes in complete park and playground solutions. We offer a full range of commercial park and play equipment for children of all ages and all abilities, and we have completed thousands of installations.

Cunningham Recreation offers a variety of resources and design approaches for planning and maintaining parks and playgrounds.

Both Cunningham Recreation and GameTime are considered leaders in the playground industry. Why not partner with a leader? Our research, design principles, innovative products and available resources are at your disposal.

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Southeast Metro Park – Austin, TX

This playground is for all ages and abilities; and somewhat of an outdoor museum. Its focal point is that of a Mosasaur, a prehistoric sea creature, discovered years ago in Travis County. Children are able to explore the full-length skeleton of the Mosasaur including crawling through the gigantic open toothed mouth. The playground provides a colorful and inclusive experience with its custom GFRC sea turtles and sea coral climbers, half spheres and other playful landscape features. It is completed with poured-in-place rubber safety surfacing.

Total Cost: $600,000

College View Park – Carthage, TX

This 3-acre park is designed to reach all ages and abilities! It includes a GameTime inclusive play structure with integrated shade and freestanding play items consisting of an arch saucer swing, a 3-bay swing with adaptive seats, an inclusive whirl, multiple sensory wave seats, a Tri Runner and freestanding musical components. The project is completed with 7400 sq ft of poured-in-place rubber safety surfacing. A walking path wraps the area with multiple freestanding fitness components, several shades with benches and a gazebo.

Total Cost: $700,000

Alcott Station Park – Mesquite, TX

This unique 5 acre park features a large GameTime Modern City play structure with beautiful turf safety surfacing as well as a Thrive 450 adult outdoor fitness area with poured-in-place rubber safety surfacing; and a two mile walking trail connecting all the other amenities in the park. Employees of the adjacent businesses as well as residents of the local neighborhoods are sure to utilize this beautiful space.

Total Cost: $250,000

CR est. 1966
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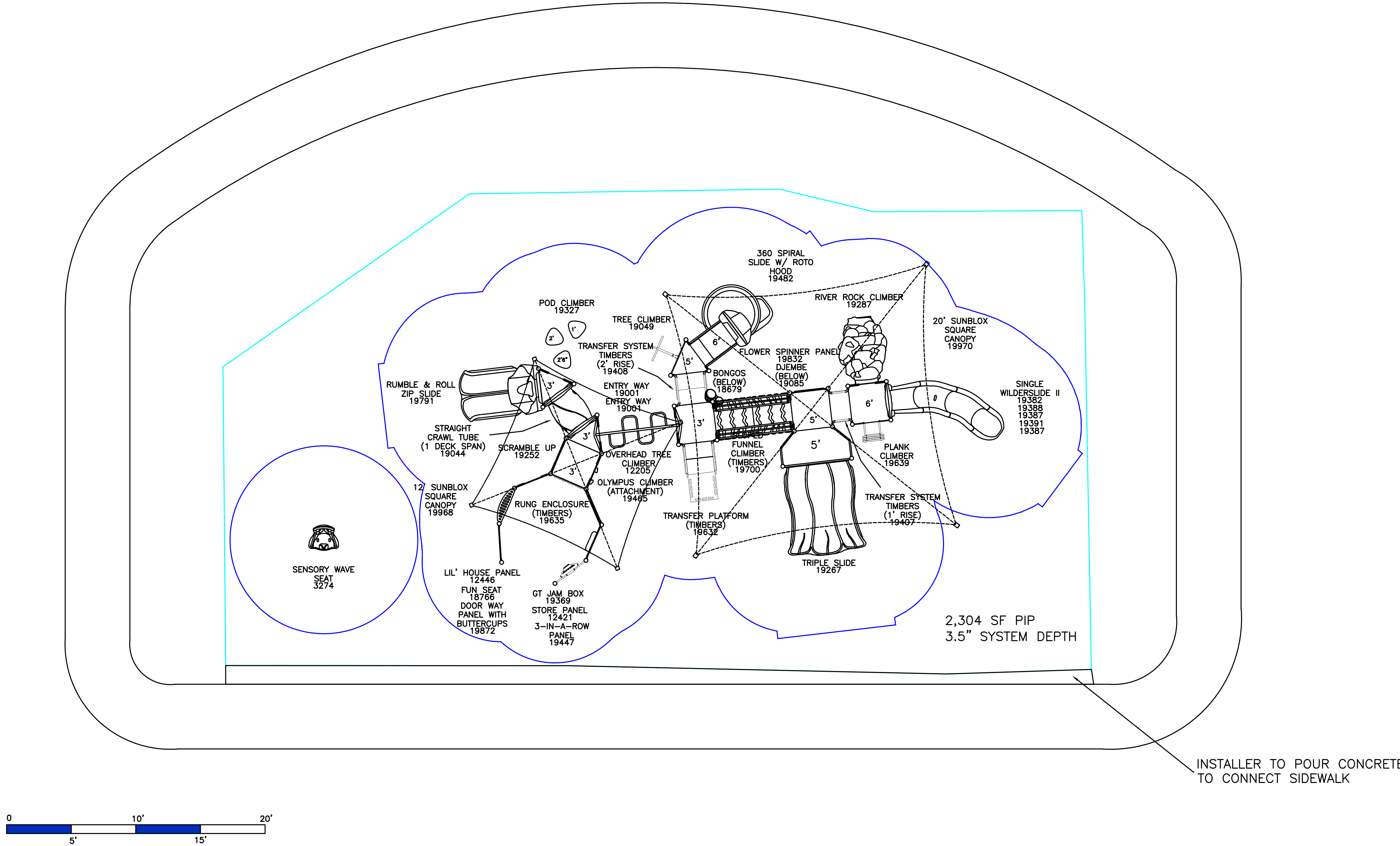
Community Center Park
Alvin, TX

Design • Build • PLAY!

Color Palette - Malibu
PIP - 50/50 Black & Beige



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ISO 9001 CERTIFIED
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150 PlayCore Drive SE
Fort Payne, AL 35967
www.gametime.com

Community Center Park

Alvin, TX

Representative
Cunningham Recreation

This Unit includes play events and routes or travel specifically designed for special needs users. It is the opinion of the manufacturer that these play events and routes of travel conform to the accessibility requirements of the ADA (Americans with Disabilities Act)

Total Elevated Play Components	14		
Total Elevated Play Components Accessible By Ramp	0	Required	0
Total Elevated Components Accessible By Transfer	9	Required	7
Total Accessible Ground Level Components Shown	8	Required	5
Total Different Types Of Ground Level Components	4	Required	3

This play equipment is recommended for children ages 5-12

Minimum Area Required:
66'-6" x 37'-6"

Scale:
This drawing can be scaled only when in an 18" x 24" format

IMPORTANT: Soft resilient surfacing should be placed in the use zones of all equipment, as specified for each type of equipment, and at depths to meet the critical fall heights as specified by the U.S. consumer Product Safety Commission, ASTM standard F 1487 and Canadian Standard CAN/CSA-Z-614

Drawn By:
MW

Date:
04/11/2024

Drawing Name:
169743-01-01

Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX
www.cunninghamrec.com

05/08/2024
Quote #
169746-01-01

Recreation Center

City of Alvin
Attn: Javier Lopez
3201 S Highway 35
Alvin, TX 77511
Phone: 281-388-4354
jlopez@psf.cityofalvin.com

Ship to Zip 77301

Quantity	Part #	Description	Unit Price	Amount
1	RDU	GameTime - Modular Primetime 5-12 Unit *[Basic:___________]* *[Accent:___________]* *[HDPE:___________]* *[2ColorHDPE:___________]* *[Deck:Pvc:___________]* *[RotoPlastic:___________]* *[Tube:___________]* *[Arch:___________]* *[UniPlastic:___________]* *[Fabric1:___________]*	$122,213.88	$122,213.88
1	3274	GameTime - Sensory Wave Seat *[Accent:___________] [Basic:___________] [Roto Plastic:___________]*	$2,661.00	$2,661.00
1	178749	GameTime - Owner's Kit	$89.00	$89.00
1	INSTALL	MISC - Installation of Above Equipment- *Price includes heavy machinery/lifts for shades and saw cutting exiting concrete subbase*	$42,200.00	$42,200.00
1	INSTALL	MISC - Demo / Removal of Existing Equipment and Surfacing	$9,875.00	$9,875.00
1	INSTALL	MISC - Concrete Sidewalk - Connect PIP to Existing Sidewalk	$3,460.00	$3,460.00
2304	PIP	GT-Impax - Poured in Place Safety Surfacing (SF)- Includes: Materials (50% standard color/50% black) Aromatic Binder 3.75" Depth for 7' CFH Installation Freight Dumpster *Security not included*	$23.09	$53,199.36
Contract: Buy Board Contract #679-22			**Sub Total**	$233,698.24
			Discount	($28,552.22)
			Freight	$9,596.24
			Total	**$214,742.26**

Comments

* Site must be clear, level, free of obstructions, and accessible. Site should permit installation equipment access. Purchaser shall be responsible for unknown conditions such as buried utilities, tree stumps, bedrock or any concealed materials or conditions that may result in additional costs.

Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX
www.cunninghamrec.com

05/08/2024
Quote #
169746-01-01

Recreation Center

TERMS & CONDITIONS:

- **PRICING: Due to volitile economic demand, pricing is valid for 60 days. Pricing is subject to change. Request updated pricing when purchasing from quotes more than 60 days old.**
- **PAYMENT TERMS:** Net 30 days subject to approval by Credit Manager. A signed P.O. made out to Cunningham Recreation or this signed quotation is required for all orders unless otherwise noted. Equipment shall be invoiced separately from other services and shall be payable in advance of those services and project completion. Checks should be made payable to Cunningham Recreation unless otherwise directed. **Any order exceeding $300,000 will require progress payments during the course of completion.**
- **FINANCE CHARGE:** A 1.5% monthly finance charge (or as permitted by law) will be added to invoices over 30 days past due.
- **TAXES:** Taxes will be be shown as a separate line item when included. Any applicable taxes not shown will be added to final invoice. A copy of your tax exemption certificate must be submitted at time of order or taxes will be added to your invoice.
- **SHIPMENT:** Multiple shipments may be required based on point of origin. Above costs assume one shipment for each vendor quoted.
- **LEAD TIME:** Standard orders ship **10-12 weeks** after receipt of order and acceptance of your purchase order, color selections, approved submittals (if required) unless otherwise noted. Custom equipment and shades may require a longer lead times. Surfacing lead time is approximately 2 weeks after scheduling request.
- **DELIVERY:** It is the responsibility of the owner to offload and inventory equipment, unless other arrangements have been made. Missing or damaged equipment must be reported within 60 days of acceptance of delivery.

INSTALLATION CONDITIONS:

- **ACCESS:** Site should be clear, level and allow for unrestricted access of trucks and machinery.
- **STORAGE:** Customer is responsible for providing a secure location to off-load and store the equipment during the installation process. Once equipment has delivered to the site, the owner is responsible should theft or vandalism occur unless other arrangements are made and noted on the quotation.
- **FOOTER EXCAVATION:** Installation pricing is based on footer excavation through earth/soil only. Customer shall be responsible for unknown conditions such as buried utilities (public & private), tree stumps, rock, or any concealed materials or conditions that may result in additional labor or materials cost.
- **UTILITIES:** Installer will contact 811 to locate all public utilities prior to layout and excavation of any footer holes. Owner is responsible for locating any private utilities.
- **ADDITIONAL COSTS:** Pricing is based on a single mobilization for installation unless otherwise noted. Price includes ONLY what is stated in this quotation. If additional site work or specialized equipment is required, pricing is subject to change.

ACCEPTANCE OF QUOTATION:

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Accepted By (printed): ________________________________ Title: ________________________________

Telephone: ____ Fax: ________________________________

P.O. Number:____ Date: _______________________________

Purchase Amount: **$214,742.26**

SALES TAX EXEMPTION CERTIFICATE #:__________________________

(PLEASE PROVIDE A COPY OF CERTIFICATE)

____ ____
Salesperson's Signature Customer Signature

Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX
www.cunninghamrec.com

Recreation Center

BILLING INFORMATION:

Bill to: ____

Contact: ____

Address: ____

Address: ____

City, State: _________________________________ Zip: ____________

Tel: _________________________ Fax: _________________________

E-mail: ____

SHIPPING INFORMATION:

Ship to: ____

Contact: ____

Address: ____

Address: ____

City, State: _________________________________ Zip: ____________

Tel: _________________________ Fax: _________________________

E-mail: ____

MATERIAL COLOR OPTIONS

METAL

- Black
- Starlight Black
- Metallic
- White
- Vanilla
- Champagne
- Beige
- Brown
- Bronze
- Dark Green
- Green
- Sage
- Ice Butter
- Ice Mint
- Chartreuse
- Spring Green
- Ocean
- Azure
- Sea Mist
- Sky Blue
- Blue
- Periwinkle
- Royal Purple
- Burgundy
- Red
- Orange
- Butterscotch
- Yellow

PLASTIC

- Champagne
- Beige
- Brown
- Green
- Chartreuse
- Spring Green
- Azure
- Sky Blue
- Blue
- Periwinkle
- Royal Purple
- Burgundy
- Red
- Orange
- Yellow

HDPE

- Black
- Dolphin Gray
- Beige
- Brown
- Green
- Spring Green
- Azure
- Sky Blue
- Blue
- Purple
- Burgundy
- Red
- Orange
- Yellow

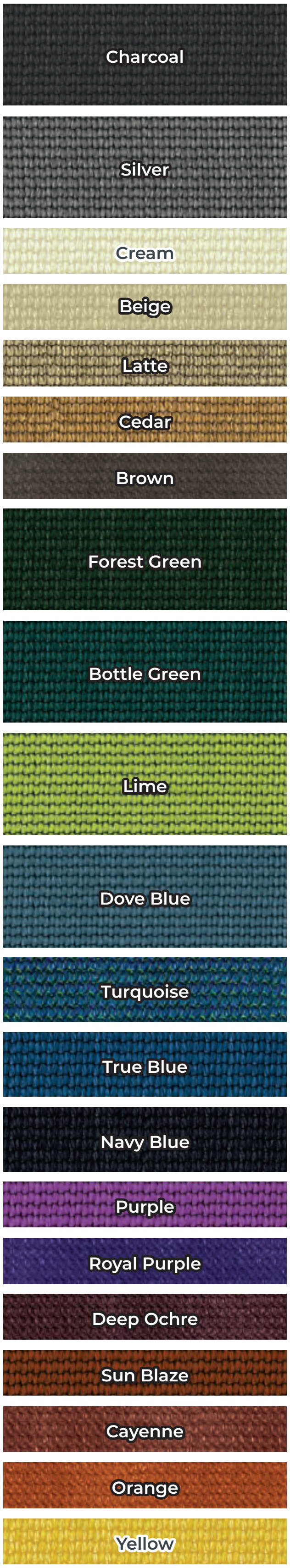
2 COLOR HDPE

- Black/White
- Gray/Black
- White/Black
- Beige/Green
- Brown/White
- Green/White
- Spring Green/White
- Azure/White
- Sky Blue/White
- Blue/White
- Purple/White
- Burgundy/White
- Red/White
- Orange/White
- Yellow/Black

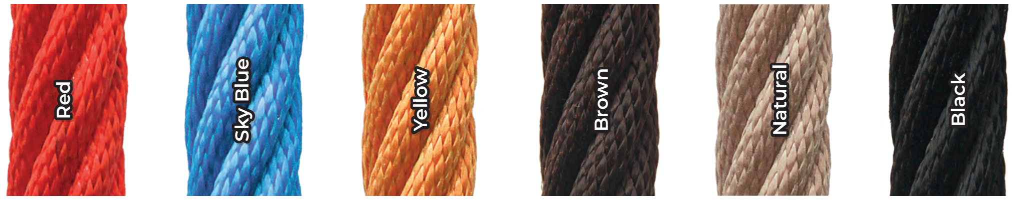
Actual colors may differ from the images represented here. Contact your local GameTime representative for sample materials.

MATERIAL COLOR OPTIONS

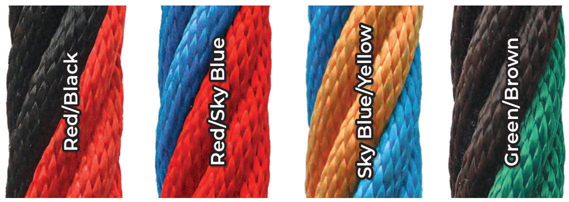
SHADE FABRIC



VISTAROPE™ STANDARD

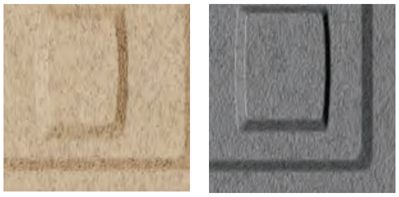


VISTAROPE™ CUSTOM



*Colors for VistaRope products only. All standard GameTime ropes are black.

SPECIAL ROCK

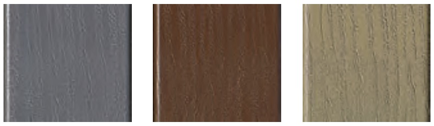


Sandstone | Deep Granite

WALLCANO® HANDHOLDS

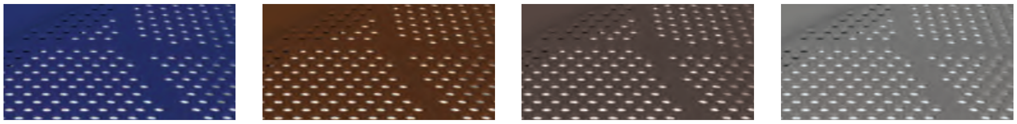
Red | Green | Blue | Beige

SITE RECYCLED PLASTIC LUMBER



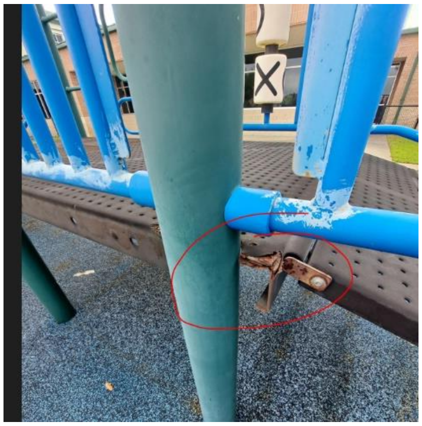
Gray | Tudor | Sand

DECKS



Blue | Brown | NEW! Chocolate | Gray

Former YMCA Playground



AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Parks and Recreation

Contact: Michelle Nesrsta, Recreation Superintendent

Agenda Item: Call a public hearing to receive comment regarding an ordinance establishing Standards of Care for Youth Recreation Programs conducted by the City of Alvin Parks and Recreation Department for elementary age children ages five (5) through – thirteen (13) for Thursday, June 6, 2024, at 7:00 p.m. in the City Council Chambers of Alvin City Hall, 216 West Sealy.

Type of Item: Action Item

Summary: In response to community demand for after-school and summer day camp programs, the Parks and Recreation Department plans to offer these style camps. A day camp is considered extending 11.5 hours per day for approximately five (5) days per week. A participant (ages 5 to 13) can expect daily engagement from instructor lead learning, crafts, physical activity, as well as the inclusion of lunch and snacks.

Chapter 42 of the Texas Human Resources Code exempts certain after-school and summer recreation programs from state licensing requirements as identified in Subsection 42.041 (14), provided that the governing body of the municipality annually adopts standards of care by ordinance after a public hearing, and that such standards are provided to the parents of each program participant. The ordinance shall include minimum staffing ratios, qualifications, facility, health and safety standards and mechanisms for monitoring and enforcing the adopted local standards, as well as notify parents that the program is not licensed by the state and cannot be advertised as a child-care facility.

Before the adoption of this ordinance, a public hearing must be held before the governing body. The notice of said public hearing will be published in the Alvin Sun on May 26, 2024, and posted on the City's website. At the June 6th meeting, City Council will conduct the public hearing and consider the annual adoption of said ordinance.

Funding Expected: Revenue _ Expenditure _ N/A X

Budgeted Item: Yes __ No _ N/A X

Funding Acount: ___ **Amount:** ____

1295 Form Required? Yes __ No X

Legal Review Required: N/A __ Required X

Date Completed: 5/9/2024 SLH

Finance Review Required: N/A X Required __

Date Completed: _________

Supporting documents attached:

1. Public Hearing Ad; Standards of Care Youth Programs

Recommendation:

Reviewed by Department Head, if applicable: __
Reviewed by City Attorney, if applicable: X

Reviewed by Chief Financial Officer, if applicable: __
Reviewed by City Manager, if applicable: X

[PUBLISH ON May 26, 2024]

NOTICE OF PUBLIC HEARING

The City Council of the City of Alvin, Texas , will hold a public hearing in the Council Chambers at the Alvin City Hall at 216 West Sealy, Alvin, Texas, on Thursday, June 6, 2024, at 7:00 p.m. The purpose of the public hearing will be to receive public comments on the proposed Ordinance for the Standards of Care for the Youth Programs, which will provide basic childcare regulations for day camp activities operated by the City of Alvin Parks and Recreation Department, in accordance with Section 42.041(b)(14) of the Human Resources Code.

(s) Dixie Roberts, City Secretary

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Legal Department **Contact:** Suzanne Hanneman, City Attorney

Agenda Item: Consider Resolution 24-R-17, authorizing and approving renewed membership in the Gulf Coast Coalition of Cities ("GCCC") for the purpose of protecting the interests of the City and its citizens with respect to electric and gas utility matters; finding that the meeting at which this Resolution is passed is open to the public as required by law; requiring notice of this Resolution to legal counsel.

Type of Item: Resolution

Summary: The City of Alvin has been a member of the Gulf Coast Coalition of Cities since 2012. GCCC has been the primary public interest advocate before the Public Utility Commission, ERCOT, the Courts, and the Legislature on electric utility regulation matters for nearly two decades. There are non-reimbursable proceedings, rulemakings, and legislative efforts impacting the rates charged within the City. It is possible that additional efforts will be necessary on new issues that arise during the year, and it is important that GCCC be able to fund its participation on behalf of its member cities. When needed, a per capita assessment has historically been used, and is a fair method for the members to bear the burdens associated with the benefits received from that membership.

At its annual meeting in April 2024, the Coalition approved the budget and a membership fee for 2024-2025. The 2024-2025 assessment for existing members is $0.06 per capita as contained in the TML Online Directory. With the current population of 28,205, the City of Alvin's shared cost will be $1,692.30.

Staff recommends approval of Resolution 24-R-17.

Funding Expected:	Revenue _ Expenditure _ N/A X	**Budgeted Item:**	Yes __ No _ N/A X
Funding Acount: ___	**Amount:** ____	**1295 Form Required?**	Yes __ No __
Legal Review Required:	N/A __ Required X	**Date Completed:**	5/9/2024 SLH
Finance Review Required:	N/A __ Required X	**Date Completed:**	CT 5/13/24

Supporting documents attached:
1. Res. 24-R-17; GCCC Membership and Assessment 2024
2. GCCC Membership Invoice

Recommendation: Move to approve Resolution 24-R-17, authorizing and approving renewed membership in the Gulf Coast Coalition of Cities ("GCCC") for the purpose of protecting the interest of the City and its citizens with respect to electric and gas utility matters; finding that the meeting at which this Resolution is passed is open to the public as required by law; requiring notice of this Resolution to legal counsel.

Reviewed by Department Head, if applicable: __

Reviewed by Chief Financial Officer, if applicable: X

Reviewed by City Attorney, if applicable: _X_

Reviewed by City Manager, if applicable: __x

RESOLUTION NO. 24-R-17

A RESOLUTION OF THE CITY OF ALVIN, TEXAS, AUTHORIZING AND APPROVING RENEWED MEMBERSHIP IN THE GULF COAST COALITION OF CITIES ("GCCC") FOR THE PURPOSE OF PROTECTING THE INTEREST OF THE CITY AND ITS CITIZENS WITH RESPECT TO ELECTRIC AND GAS UTILITY MATTERS; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO LEGAL COUNSEL.

WHEREAS, the City of Alvin, Texas ("City") is an electric and gas utility customer and a regulatory authority over electric rates with an interest in the rates that it and its citizens are charged; and

WHEREAS, the City is concerned about the impact of such rates on its citizenry; and

WHEREAS, the Gulf Coast Coalition of Cities ("GCCC") is a coalition of 41 similarly situated political subdivisions in the Greater Houston area that represents the interests of its members on gas and electric utility matters before the Public Utility Commission, the Railroad Commission, the Electric Reliability Council of Texas, and the courts; and

WHEREAS, the GCCC has been an active intervenor in all of the major electric and gas ratemaking proceedings involving CenterPoint Electric, Texas-New Mexico Power Company, CenterPoint Gas, and Texas Gas Service Co. during the past 20 years; and

WHEREAS, GCCC was created in response to concerns about the price of gas and electricity paid by its member cities as well the citizens living within the boundaries of its members and to ensure a separate representation in order to ensure that their interests were not being overlooked; and

WHEREAS, by joining together, the members of the GCCC have been able to present a strong voice to the Railroad Commission, Public Utility Commission, and courts; and

WHEREAS, GCCC's participation has served to reduce the prices that member cities and their residents pay for gas and electricity; and

WHEREAS, by participating in the GCCC, its members are taking an active role in promoting economic development through reasonable gas and electric rates; and

WHEREAS, participation in GCCC demonstrates the concern of its members about the reliability, quality of service and prices its citizens pay for gas and power; and

WHEREAS, in order for GCCC to continue its participation in these activities that affect the provision of electric and gas utility service and the rates to be charged, it must assess its members for such costs.

WHEREAS, the City is currently a member of GCCC and is free to withdraw from the GCCC at its discretion.

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

Section 1. The City authorizes renewed membership and participation in the Gulf Coast Coalition of Cities and cooperation with the members of the Coalition on electric and gas utility matters.

Section 2. Subject to City retaining the right to withdraw from any proceeding, the City authorizes the GCCC to intervene and participate on its behalf in reimbursable electric and gas utility ratemaking proceedings according to the Public Utility Regulatory Act and the Gas Utility Regulatory Act.

Section 3. The City is further authorized to pay its 2024 assessment to GCCC of six cents ($0.06) per capita based on the population figures for the City shown in the latest TML Directory of City Officials.

Section 4. The assessment payment check made payable to "Gulf Coast Coalition of Cities" shall be sent to: Sherri Russell, City Attorney, 5B Oak Drive, Lake Jackson, Texas 77566.

Section 5. It is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the *Texas Government Code*.

Section 6. That a copy of this Resolution shall be sent to Thomas Brocato, General Counsel to the Gulf Coast Coalition of Cities, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Austin, Texas 78701.

PASSED AND APPROVED on this 16th day of May 2024.

CITY OF ALVIN, TEXAS

By: ______________________________
Gabe Adame, Mayor

ATTEST

By: ______________________________
Dixie Roberts, City Secretary

APPROVED AS TO FORM:

____
Suzanne L. Hanneman
City Attorney

Alvin Invoice

Date	Invoice #
2024	Alvin-2024

Gulf Coast Coalition of Cities

Bill To:
City of Alvin

Population	Item	Per Capita	Amount
28,205	2024 Membership Dues	0.06	$1,692.30
		Total	**$1,692.30**

For EFT/ACH:

Name of Account: Gulf Coast Coalition of Cities

Bank/Branch: Moody Bank
128 Oyster Creek Drive
Lake Jackson, Texas 77566

Account Number: 3010103749

Routing Number: 113100091

For Checks:

Pay to: Gulf Coast Coalition of Cities

Mail to: GCCC
c/o Sherri Russell
City Attorney
5B Oak Drive
Lake Jackson, Texas 77566

8803020

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Finance

Contact: Chris Thomas, Director of Administrative Services

Agenda Item: Presentation of the City's Annual Comprehensive Financial Report (ACFR) as of September 30, 2023; and acknowledge receipt of the 2023 ACFR.

Type of Item: Action Item

Summary: As required by state statute, an independent audit has been completed by the CPA firm of Belt Harris Pechacek LLLP (Crowe LLP), for the fiscal year ending September 30, 2023. At the end of an audit, Generally Accepted Auditing Standards mandate that auditors must express an opinion on the financial records. For FY23, the City received an unqualified opinion from the auditors -- which is the highest form of assurance that our financial statements "give a true and fair view" of the City's financial position.

Pursuant to Section 103.003 of the Texas Local Government Code, the Annual Comprehensive Financial Report (ACFR), including the auditor's opinion, is to be filed with the City Secretary within 180 days after the last day of the fiscal year (September 30, 2023). The filing of the ACFR was delayed due to employee turnover in the Finance Department, in particular, the hiring of a new Finance Director *after* the close of the fiscal year. The ACFR, which includes the auditor's opinion, will be presented to the Mayor and City Council, and to the City Secretary for filing.

Mike Brotherton, from Belt Harris Pechacek (Crowe), will present the report, and hard copies of the report will be provided at the city council meeting.

Government Finance Officer Association Award
Taking the recent employee turnover into consideration, the Government Finance Officers Association (GFOA) approved an extension of the 180-day application deadline; allowing the City to submit the ACFR to the GFOA review committee to apply for the Certificate of Achievement for Excellence in Financial Reporting award.

Funding Expected:	Revenue _ Expenditure _ N/A X	**Budgeted Item:**	Yes X No _ N/A _
Funding Acount: ___	**Amount:** ____	**1295 Form Required?**	Yes __ No X
Legal Review Required:	N/A X Required __	**Date Completed:**	5/9/2024 SLH
Finance Review Required:	N/A __ Required X	**Date Completed:**	CT 5/8/24

Supporting documents attached:
1. Draft - City of Alvin, ACFR, FY23
2. Draft - City of Alvin, SA Report, FY23

Recommendation: Move to acknowledge receipt of the Annual Comprehensive Financial Report as of September 30, 2023.

Reviewed by Department Head, if applicable: X

Reviewed by Chief Financial Officer, if applicable: X

Reviewed by City Attorney, if applicable: X

Reviewed by City Manager, if applicable: X

City of Alvin, Texas

Annual Comprehensive Financial Report

For the Fiscal Year Ended 9/30/2023

ANNUAL COMPREHENSIVE FINANCIAL REPORT

of the

CITY OF ALVIN, TEXAS

For the Year Ended
September 30, 2023

Official Issuing Report:

Junru Roland
City Manager

Christopher Thomas
Chief Financial Officer

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City of Alvin, Texas

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INTRODUCTORY SECTION

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CITY OF ALVIN
216 West Sealy Street • Alvin, Texas 77511 • (281) 388-4200 • FAX (281) 388-4294

April 30, 2024

Honorable Mayor, Members of City Council, and Citizens of the City of Alvin, Texas:

The Annual Comprehensive Financial Report of the City of Alvin, Texas (the "City") for the fiscal year ended September 30, 2023 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with management. We believe the data, as presented, is accurate in all material respects and is presented in a manner designed to present fairly the financial position and results of operations of the City as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. We believe that the City's current system of internal controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

As required by the City's charter, the financial statements have been audited by Belt Harris Pechacek, LLLP, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2023 are free from material misstatement. 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 auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for fiscal year ended September 30, 2023 are presented in conformity with generally accepted accounting principles (GAAP).

The Annual Comprehensive Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, the City's organizational chart, the Certificate of Achievement for Excellence in Financial Reporting, and the Principal Officials. The financial section includes the auditors' report on the financial statements, a narrative introduction, overview and analysis required by GAAP in the form of the Management's Discussion and Analysis ("MD&A"), the basic financial statements, fund financial statements, combining and individual financial statements and schedules, and other statements. 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 of the independent auditors. The statistical section includes selected unaudited financial and demographic information generally presented on a multi-year basis.

PROFILE OF THE GOVERNMENT

The City of Alvin is located in the southern part of Texas, which is considered to be one of the fastest growing areas of the state. The City, located approximately 25 miles southeast of downtown Houston, occupies an area of approximately 15 square miles and services a population of 28,780. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation.

The City operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing body consisting of the Mayor and seven council members. The governing body is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's manager and attorney. The governing body also approves the selection of department heads. The government's manager is responsible for carrying out the policies and ordinances of the governing body and for overseeing the day-to-day operations of the government. The council is elected on a non-partisan basis. Council members serve three-year staggered terms. The Mayor is elected to serve a three-year term. Five of the council members are elected by single member districts. The Mayor and two remaining council members are elected at large.

The City provides a full range of services including police and fire protection, the construction and maintenance of streets and other infrastructure, and recreational activities. Through enterprise fund operations, the City also provides Emergency Medical Services (EMS), water and sewer services, and sanitation services.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City submit requests for appropriation to the City Manager each year in April. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents the proposed budget to the council for review by July 31. By September 29, the budget and tax adoption must be approved by City Council. The appropriated budget is prepared by fund and department (e.g., police). Department heads may make transfers of appropriations within a department with approval from the City Manager. Supplemental appropriations for departments, however, require the special approval of the governing body. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

For the general fund, this comparison is presented on page 90 as part of the Required Supplementary Information.

For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 105 for the debt service fund and page 116 for the nonmajor special revenue funds and permanent fund.

ECONOMIC CONDITIONS

"A city government with individuals who, through cooperation, teamwork and pride, serve to provide the highest level of service to its community." This mission statement is what guides the City staff as they go about working for the community. Our strategic partners, from the public to private sector, are invaluable to Alvin and volunteer organizations are part of the life blood that continues to bring quality events to the community.

The community maintained growth momentum with 339 new residential homes constructed in fiscal year 2023. The value for new residential permits equaled $53.8 million. Along with construction in existing neighborhoods of Mustang Crossing, Kendall Lakes, Martha's Vineyard, Imperial Forest, Mustang Ridge, and Forest Heights, new subdivisions started were Laurel Landing (30 acres 120 lots), Watermark (103.5 acres, 223 lots), Fairway Lakes (92 acres, 50 lots), and Preservation Creek, 2,962 acre master planned community.

New commercial construction permits in 2023 equaled $47.8 million in value. Additionally, the value for remodels/additions/etc. of commercial permits equaled $26.7 million.

MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING

In 2021, the City engaged the services of a consultant to draft a Wastewater Master Plan, Sanitary Sewer Evaluation Study (SSES), and Water/Wastewater Rate Study. The Wastewater Master Plan was completed in 2022 and identified approximately $116 million in utility projects to be completed over the next 20 years. These improvements are necessary to provide for future growth, replace aging infrastructure, improve efficiency , and keep the City in compliance with TCEQ regulations.

In 2022 the City completed a water & wastewater rate study to develop a multi-year plan of rate increases that would provide sufficient revenues to implement the first 5 years of capital improvements identified in the Wastewater Master Plan to fund water and wastewater operations and maintenance, and to fund the annual principal and interest on debt. The total projected cost of projects for the first 5 years is approximately $95 million. The projects identified for the first 5 years are needed to address the existing water and wastewater system problems and to serve anticipated growth that the existing system does not have the capacity to currently serve. Those projects include:

Project	Cost (in 2022 Dollars)
2.5 MGD Expansion of WWTP (to 7.5 MGD)	$69.5 million
Lift Station 8 Improvement Phase 1	$4.1 million
Lift Stations 2 & 3 Rehab	$1.4 million
Lift Station 33 Rehab	$2.0 million
SCADA for WWTP	$2.4 million
SSES	$9.5 million

The City continues to be dedicated to annually funding roadway improvements. The fiscal year (FY) 2023 Asphalt Pavement Program consists of $1.7 million to fund Windsor Square, Oxfor Road, Hurstgreen Lane, and Coventry Lane. The FY 2023 Concrete Pavement and Drainage Program consists of $1.8 million for Westfield Road, Perry Road, and Adams Road.

THE FUTURE IS BRIGHT

The Texas Department of Transportation (TxDOT) announced execution of the project primacy agreements to begin the development of a portion of State Highway Segment B running from League City to Alvin. According to TxDOT, the project has an anticipated contract award in 2025 and an estimated completion in 2030.

The Grand Parkway Project has been an idea since the 1960s with the goal of connecting the Greater Houston area. This initial portion of Segment B of State Highway 99 is planned to connect from Interstate 45 South in League City to FM 2403 in Alvin. Benefits of the expansion will include increased commercial traffic and interconnectivity, storm evacuation capacity, and addressing growth in the City and county.

RELEVANT FINANCIAL POLICIES

It is the goal of the City to achieve and maintain an unassigned general fund balance equal to 25% of expenditures. The City considers a balance of less than $1,500,000 to be cause for concern, barring unusual or deliberate circumstances. Also, it is the goal of the City to achieve and maintain an unassigned general debt service fund balance equal to 50% of annual debt payments.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alvin for its Annual Comprehensive Financial Report

(ACFR) for the fiscal year ended September 30, 2022. This was the forty-second consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the government also received the GFOA Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning October 1, 2023. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient as a policy document, a financial plan, an operation guide, and as a communication device.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Alvin's finances.

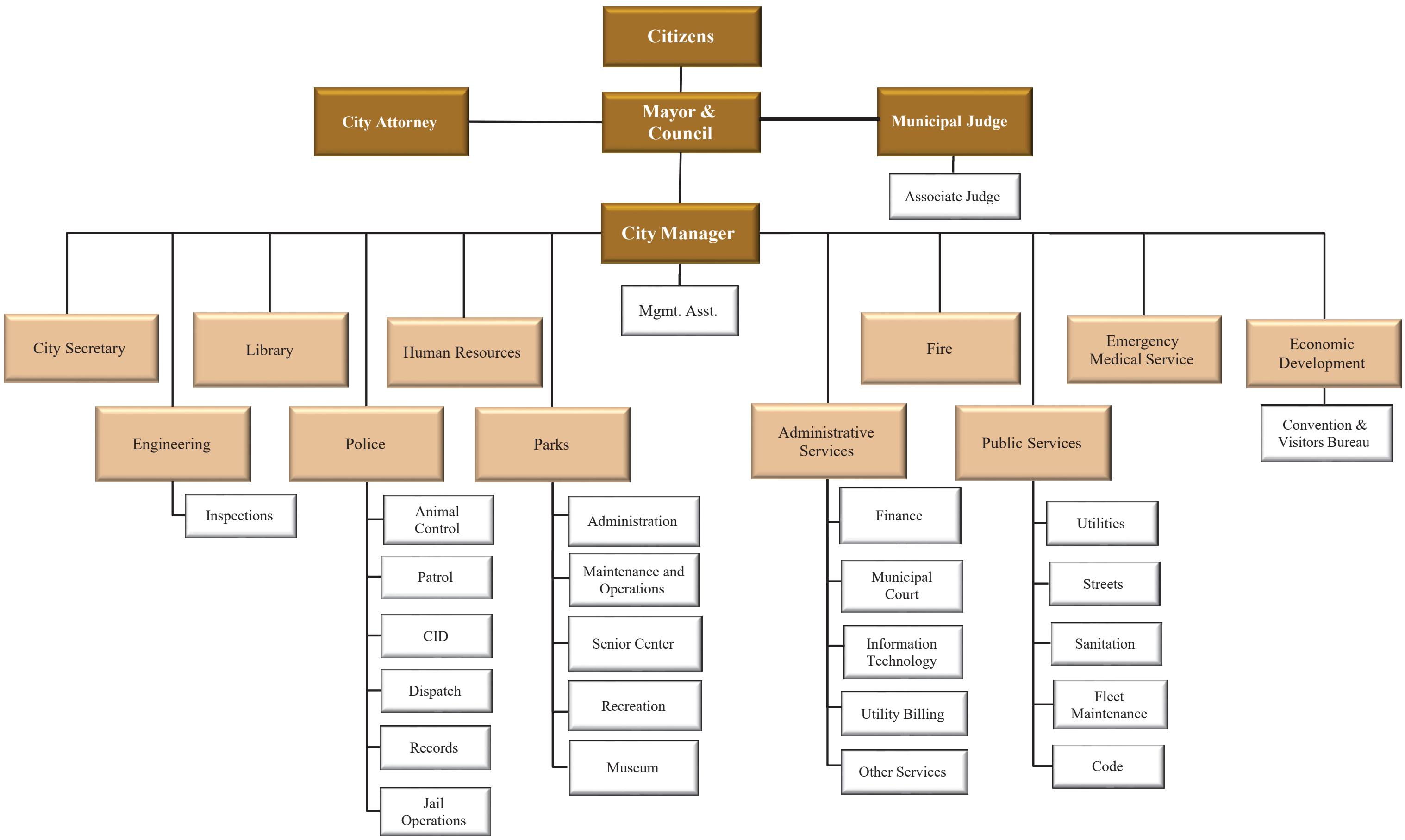
Respectfully submitted,

Junru Roland
City Manager

City of Alvin, Texas

ORGANIZATIONAL CHART

September 30, 2023



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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Alvin
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO

City of Alvin, Texas

PRINCIPAL OFFICIALS

September 30, 2023

City Officials	Elective Position	Term Expires
Gabe Adame	Mayor	2026
Martin Vela	Council Member - District A	2025
Chris Vaughn	Mayor Pro Tem, Council Member - District B	2024
Richard Garivey	Council Member - District C	2024
Glenn Starkey	Council Member - District D	2025
Meagan DeKeyzer	Council Member - District E	2026
Keko Moore	Council Member - At Large 1	2024
Joel Castro	Council Member - At Large 2	2025

Key Staff	Position
Junru Roland	City Manager
Christopher Thomas	Chief Financial Officer
Dixie Roberts	Assistant City Manager / City Secretary
Mo Ghuneim	Municipal Court Judge
Suzanne Hanneman	City Attorney
Kendall Hunting	Fire Department Administrator
Brandon Moody	Public Services Director
Michelle H. Segovia	City Engineer
Robert Lee	Chief of Police
Dan Kelinske	Director of Parks and Recreation
Ron Schmitz	EMS / Emergency Management Director
Paul Chavez	Economic Development Director
Brandi Molina	Human Resources Director

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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 Alvin, Texas (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management 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 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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.

Belt Harris Pechacek, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
April 30, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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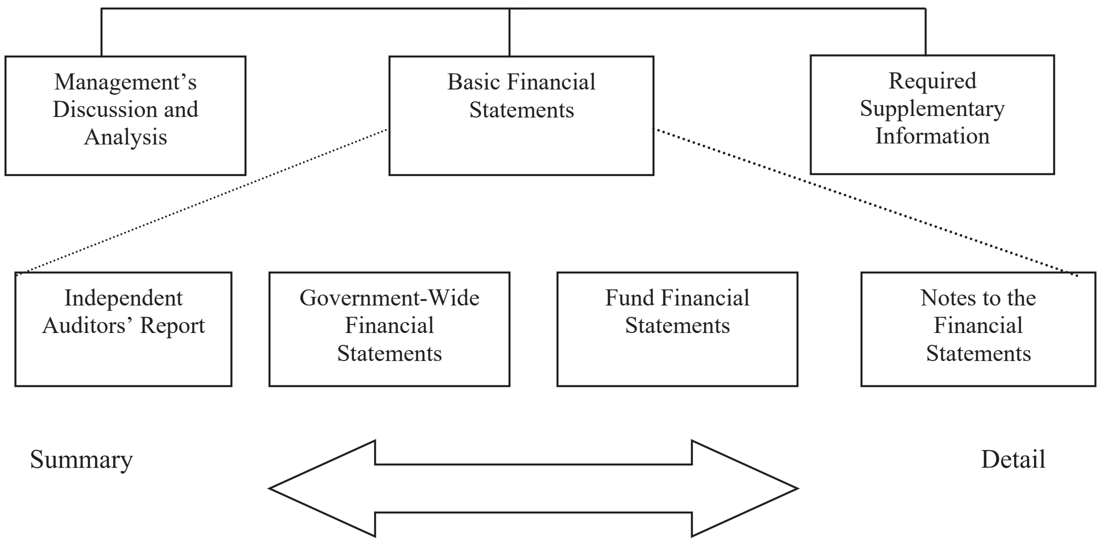
The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Alvin, Texas (the "City") for the year ended September 30, 2023. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the City's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT

Components of the Financial Section



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The government-wide statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the most recent 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 – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here including police and fire protection, municipal court, streets, drainage, leisure services, community development, and general administrative services. Interest payments on the City's debt are also reported here. Sales tax, property tax, franchise fees, municipal court fines, and permit fees finance most of these activities.

2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water and sewer services, solid waste collection, and emergency medical services.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of City funds are governmental and proprietary.

<u>Governmental Funds</u>

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

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

The City maintains 19 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund (considered a nonmajor fund for reporting purposes, but the City has elected to present as major due to its significance), the bond capital projects fund, and the sales tax capital projects fund, which are considered to be major funds.

The City adopts an annual appropriated budget for its general fund, debt service fund, and select special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

Proprietary Funds

The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer system, sanitation, and emergency medical services. The proprietary fund financial statements provide separate information for the water and sewer system, sanitation, and emergency medical services. The proprietary fund financial statements can be found in the basic financial statements of this report.

The City also uses internal service funds to account for its vehicle maintenance, vehicle replacement, information technology maintenance, computer replacement services, and building maintenance. These internal service funds have been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund, schedules of changes in net pension and total other postemployment benefits liability and related ratios for Texas Municipal Retirement System (TMRS), schedule of the City's proportionate share of the net pension liability for Texas Emergency Services Retirement System (TESRS), and schedules of contributions for both TMRS and TESRS. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by $125,945,036 as of September 30, 2023. The largest portion of the City's net position, 56.9 percent, reflects its investment in capital assets (e.g., land, building, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 53,879,407	$ 47,904,039	$ 67,672,867	$ 75,683,979	$ 121,552,274	$ 123,588,018
Capital assets, net	55,589,990	56,586,539	73,019,182	60,904,761	128,609,172	117,491,300
Total Assets	109,469,397	104,490,578	140,692,049	136,588,740	250,161,446	241,079,318
Deferred outflows - pensions	6,906,190	2,183,633	1,088,182	537,724	7,994,372	2,721,357
Deferred outflows - OPEB	81,427	123,146	26,428	31,724	107,855	154,870
Deferred loss on refunding	64,100	73,850	828,073	909,421	892,173	983,271
Total Deferred Outflows of Resources	7,051,717	2,380,629	1,942,683	1,478,869	8,994,400	3,859,498
Long-term liabilities	42,287,448	27,452,308	80,750,931	83,721,773	123,038,379	111,174,081
Current liabilities	4,357,557	8,036,834	5,142,784	5,337,974	9,500,341	13,374,808
Total Liabilities	46,645,005	35,489,142	85,893,715	89,059,747	132,538,720	124,548,889
Deferred inflows - pensions	4,652	3,766,220	-	873,785	4,652	4,640,005
Deferred inflows - OPEB	258,325	38,655	39,240	11,356	297,565	50,011
Deferred gain on refunding	341,610	384,311	28,263	30,148	369,873	414,459
Total Deferred Inflows of Resources	604,587	4,189,186	67,503	915,289	672,090	5,104,475
Net Position:						
Net investment in capital assets	38,560,039	38,814,020	33,115,625	26,142,987	71,675,664	64,957,007
Restricted	17,786,795	15,299,861	1,764,472	1,764,472	19,551,267	17,064,333
Unrestricted	12,924,688	13,078,998	21,793,417	20,185,114	34,718,105	33,264,112
Total Net Position	$ 69,271,522	$ 67,192,879	$ 56,673,514	$ 48,092,573	$ 125,945,036	$ 115,285,452

A portion of the City's net position, $19,551,267 or 15.5 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, $34,718,105 or 27.6 percent, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by $10,659,584 which is from a surplus for both governmental and business-type activities. Current and other assets decreased compared to the prior year primarily from the use of bond proceeds for capital projects and the use of grant awards unspent in the prior fiscal year. Deferred outflows of resources increased and deferred inflows of resources decreased primarily due to the change in the net differences between the projected and actual investment earnings related to pensions, which was a deferred inflow of resources in the prior year but was a deferred outflow of resources in the current year. Current liabilities decreased mostly due to grant funds spent in the current year that were unearned at the end of the prior fiscal year. The increase in long-term liabilities is largely due to the issuance of debt and increase in the net pension liability in the current year.

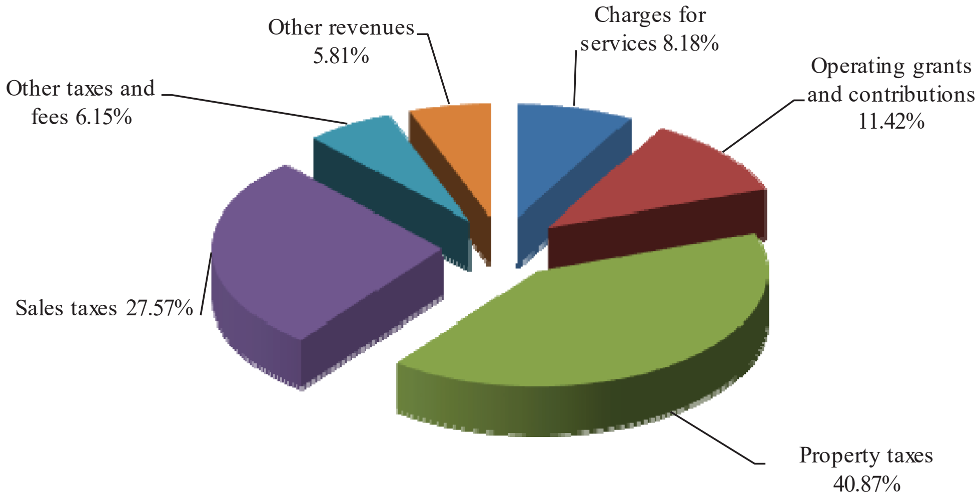
Statement of Activities

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

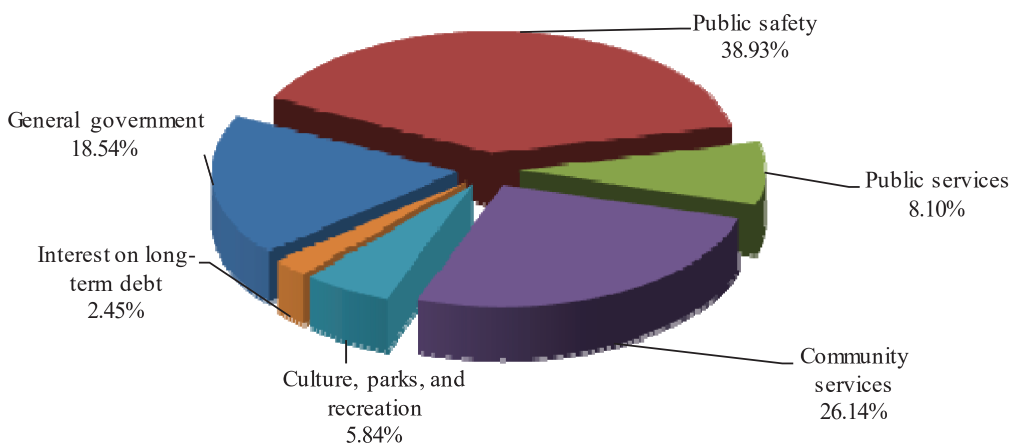
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Revenues						
Program revenues:						
Charges for services	$ 2,875,771	$ 2,794,790	$ 21,384,408	$ 18,313,057	$ 24,260,179	$ 21,107,847
Operating grants and contributions	4,011,859	418,037	865,249	988,487	4,877,108	1,406,524
General revenues:						
Property taxes	14,357,992	13,328,999	-	-	14,357,992	13,328,999
Sales taxes	9,684,800	9,080,301	-	-	9,684,800	9,080,301
Other taxes and fees	2,158,887	2,033,549	-	-	2,158,887	2,033,549
Other revenues	2,041,822	647,211	2,744,437	414,654	4,786,259	1,061,865
Total Revenues	35,131,131	28,302,887	24,994,094	19,716,198	60,125,225	48,019,085
Expenses						
General government	5,876,508	5,091,166	-	-	5,876,508	5,091,166
Public safety	12,337,564	11,405,942	-	-	12,337,564	11,405,942
Public services	2,566,046	2,290,213	-	-	2,566,046	2,290,213
Community services	8,283,523	4,789,306	-	-	8,283,523	4,789,306
Culture, parks, and recreation	1,852,365	2,077,227	-	-	1,852,365	2,077,227
Interest and fiscal agent fees	776,984	561,311	-	-	776,984	561,311
Water and sewer	-	-	12,102,713	10,549,382	12,102,713	10,549,382
Sanitation	-	-	2,900,824	2,639,440	2,900,824	2,639,440
EMS	-	-	2,769,114	2,891,219	2,769,114	2,891,219
Total Expenses	31,692,990	26,215,165	17,772,651	16,080,041	49,465,641	42,295,206
Increase in Net Position Before Transfers	3,438,141	2,087,722	7,221,443	3,636,157	10,659,584	5,723,879
Transfers in (out)	(1,359,498)	734,521	1,359,498	(734,521)	-	-
Change in Net Position	2,078,643	2,822,243	8,580,941	2,901,636	10,659,584	5,723,879
Beginning net position	67,192,879	64,370,636	48,092,573	45,190,937	115,285,452	109,561,573
Ending Net Position	$ 69,271,522	$ 67,192,879	$ 56,673,514	$ 48,092,573	$ 125,945,036	$ 115,285,452

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

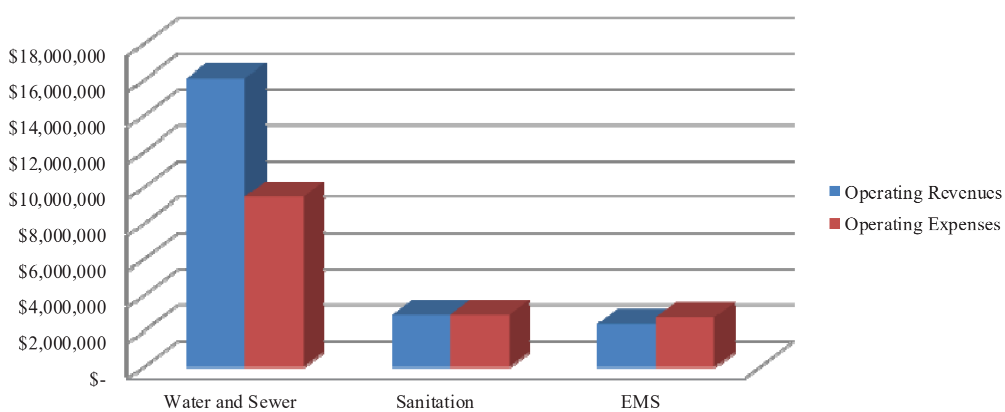
Governmental Revenues



Governmental Expenses



Business-Type Activities



For the year ended September 30, 2023, revenues from governmental activities totaled $35,131,131, which is an increase of $6,828,244 from last year. This is primarily due to an increase in operating grants and contributions from coronavirus local relief fiscal recovery funds, property tax revenues from an increase in assessed property values, increase in sales tax revenues due to more economic activity in the City, and an increase in investment revenue from an increase in interest earned.

For the year ended September 30, 2023, expenses for governmental activities totaled $31,692,990. Overall governmental expenses increased by $5,477,825 due largely to increases in personnel and salary-related expenses and maintenance costs.

Net position for business-type activities increased $8,580,941 compared to the prior year. Revenues increased $5,277,896 compared to the prior year due to an increase in water and sewer revenue as a result of an increase in monthly water and sewer rates and consumption. Expenses increased $1,692,610 compared to the prior year due mostly to an increase in maintenance expenses.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure 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, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of $43,594,842. Of this, $86,789 is nonspendable, $28,865,456 is restricted for various purposes, and $4,107,635 is assigned for various projects. The remaining balance of $10,534,962 is unassigned in the general fund.

There was a net increase in the combined fund balance of $9,370,288 compared to the prior year, due mainly to proceeds from debt issued and increases in property tax revenue resulting from increased property values, sales tax revenues due to an increase in taxable sales within the City, and investment revenue from an increase in interest rates. Expenditures increased compared to prior year mainly due to an increase in personnel costs, contracted services, and maintenance costs.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was $10,534,962, while total fund balance reached $13,841,186. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 42 percent of total general fund expenditures while total fund balance represents 56 percent of the same amount. The general fund demonstrated an overall increase of $915,057 in fund balance. Compared to the prior year, revenues increased roughly 36 percent due mainly to an increase in revenues from property taxes, sales taxes, grants, and investment earnings. Expenditures increased roughly 35 percent compared to the prior year due to increases in expenditures from personnel costs, contractual payments, and maintenance costs.

The debt service fund has a total fund balance of $57,576, all of which is restricted for the payment of debt service. The net increase in fund balance during the year was $16,525. This increase can be attributed to property tax collections in excess of the debt service expenditures.

The sales tax capital projects fund recorded an increase of $1,739,673 in fund balance. This is primarily due to the collection of more sales tax revenues than anticipated.

The bond capital projects fund recorded an increase of $5,865,133 in fund balance. This is primarily due to the issuance of debt.

Proprietary Funds – The City's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. The City's water and sewer fund reported an increase of $8,830,662 primarily due to an increase in operating revenues from an increase in customer consumption and rates in addition to grant revenues, investments earnings, and capital contributions. The sanitation and emergency medical services funds remained consistent with a combined net decrease of $249,721. The ending net position for the water and sewer fund was $53,950,859, the sanitation fund was $2,379,125, and the emergency medical services fund was $343,530.

GENERAL FUND BUDGETARY HIGHLIGHTS

There had been a planned decrease in budgeted fund balance in the amount of $2,095,295 in the general fund. However, the net change in fund balance increased by $915,057, resulting in a positive variance of $3,010,352 from budgeted as amended over actual. Actual general fund revenues were less than original and amended budgeted revenues by $5,021,990 during 2023. The City realized less revenues than anticipated from intergovernmental revenues and property tax revenues. Actual expenditures were less than budgeted amounts by $7,685,465 for the fiscal year. Departments with the largest positive budget variances include finance, fire, community services, and capital outlay.

CAPITAL ASSETS

At the end of the current fiscal year, the City's governmental and business-type activities had invested $128,609,172 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of $11,117,872.

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

- Vehicles and equipment and buildings purchased in the internal service fund of $490,652
- Asphalt-Pothole truck for $234,994
- Completion of the following capital projects:
  - Generators for $1,405,715
  - Concession stand for $538,980
  - Lift station expansions for $9,256,900
- Construction in progress additions related to the following:
  - Street and storm line improvements for $294,832
  - Street projects for $1,414,559
  - Water line and wastewater collection line improvements for $6,793,094
  - Water plant #4 tank replacement for $3,621,617
  - Waste water treatment plant upgrade for $1,163,829

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

LONG-TERM DEBT

At the end of the current fiscal year, the City had total bonds, certificates of obligation, and notes payable outstanding of $98,941,847. Of this amount, $6,294,998 was general obligation bonds, certificates of obligation accounted for $29,790,000, revenue bonds totaled $62,685,000, and notes payable totaled $171,849.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

Current underlying ratings on debt issues are as follows:

	Moody's Investors Services	Standard and Poor's
Tax and revenue certificates of obligation	Aa3	AA
General obligation bonds	Aa3	AA
Revenue bonds	N/A	AA

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City adopted a fiscal year 2023-2024 expenditure budget of $78,723,464, which is a decrease of 21 percent from the prior year amended budget. The City budgeted for fiscal year 2023-2024 revenues of $75,453,054, which is a decrease of 16 percent from the prior year budget. The 2023 net taxable value is $1,936,303,970 while the tax rate decreased to $0.7100 per $100 of taxable property value.

The proposed general fund budget for fiscal year 2023-2024 is $23,003,135, which is consistent with prior year actual general fund expenditures of $24,844,110.

For fiscal year 2023-2024, the City anticipates generating $15.4 million in total utility fund operating revenues, a 15 percent increase from the prior year's budget of $13.4 million. Fiscal year 2023-2024 proposed budgeted costs, including costs for capital outlay that are capitalized, are anticipated to be $15.4 million, a 15 percent increase from the prior year's budget of $13.4 million.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Christopher Thomas, Chief Financial Officer, 216 West Sealy Street, Alvin, Texas 77511.

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BASIC FINANCIAL STATEMENTS

City of Alvin, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

September 30, 2023

	Primary Government		
	Governmental Activities	**Business-Type Activities**	**Total**
Assets			
Cash and equity in pooled cash and investments	$ 49,507,427	$ 7,667,299	$ 57,174,726
Investments	1,263,359	4,707,178	5,970,537
Receivables, net of allowances	3,067,596	3,329,381	6,396,977
Inventory	4,236	12,319	16,555
Prepaids and other assets	36,789	-	36,789
Restricted assets:			
Temporarily restricted cash and cash equivalents	-	51,956,690	51,956,690
	53,879,407	67,672,867	121,552,274
Capital assets:			
Nondepreciable/nonamortizable capital assets	10,458,915	28,162,001	38,620,916
Depreciable/amortizable capital assets, net	45,131,075	44,857,181	89,988,256
	55,589,990	73,019,182	128,609,172
Total Assets	109,469,397	140,692,049	250,161,446
Deferred Outflows of Resources			
Deferred outflows - Pensions (TMRS)	6,410,475	1,088,182	7,498,657
Deferred outflows - Pensions (TESRS)	495,715	-	495,715
Deferred outflows - OPEB	81,427	26,428	107,855
Deferred loss on refunding	64,100	828,073	892,173
Total Deferred Outflows of Resources	7,051,717	1,942,683	8,994,400

City of Alvin, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable and accrued liabilities	$ 1,366,253	$ 4,567,644	$ 5,933,897
Unearned revenue	2,690,415	-	2,690,415
Accrued bond interest	300,889	575,140	876,029
Noncurrent liabilities:			
Portion due within one year:			
Compensated absences	823,144	130,854	953,998
Bonds payable	1,309,980	4,720,016	6,029,996
Notes payable	32,189	-	32,189
Leases payable	-	-	-
Portion due in more than one year:			
Compensated absences	91,460	14,539	105,999
Bonds payable (net of deferred charges)	26,097,548	73,643,282	99,740,830
Notes payable	139,660	-	139,660
Leases payable	301,725	-	301,725
Net pension liability - TMRS	12,118,289	2,099,876	14,218,165
Net pension liability - TESRS	925,228	-	925,228
Total OPEB liability	448,225	142,364	590,589
Total Liabilities	46,645,005	85,893,715	132,538,720
Deferred Inflows of Resources			
Deferred inflows - Pensions (TESRS)	4,652	-	4,652
Deferred inflows - OPEB	258,325	39,240	297,565
Deferred gain on refunding	341,610	28,263	369,873
Total Deferred Inflows of Resources	604,587	67,503	672,090
Net Position			
Net investment in capital assets	38,560,039	33,115,625	71,675,664
Restricted for:			
Nonexpendable			
Perpetual care	50,000	-	50,000
Expendable			
Sidewalk projects	99,312	-	99,312
Debt service	57,576	1,764,472	1,822,048
Enabling legislation	1,191,123	-	1,191,123
Tax increment reinvestment zone	2,798,120	-	2,798,120
Capital projects	12,810,130	-	12,810,130
Permanent fund	780,534	-	780,534
Unrestricted	12,924,688	21,793,417	34,718,105
Total Net Position	$ 69,271,522	$ 56,673,514	$ 125,945,036

See Notes to Financial Statements.

City of Alvin, Texas

Statement of Activities

For the Year Ended September 30, 2023

		Program Revenues	
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**
Primary Government			
Governmental Activities			
General government	$ 5,876,508	$ 815,595	$ 3,685,390
Public safety	12,337,564	2,060,176	7,392
Public services	2,566,046	-	319,077
Community services	8,283,523	-	-
Culture, parks, and recreation	1,852,365	-	-
Interest and fiscal agent fees	776,984	-	-
Total Governmental Activities	31,692,990	2,875,771	4,011,859
Business-Type Activities			
Water and sewer	12,102,713	16,091,171	440,249
Sanitation	2,900,824	2,901,121	-
Emergency medical services	2,769,114	2,392,116	425,000
Total Business-Type Activities	17,772,651	21,384,408	865,249
Total Primary Government	$ 49,465,641	$ 24,260,179	$ 4,877,108

General Revenues:

Property taxes

Sales taxes

Franchise fees

Other taxes

Investment revenue

Other revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

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Net Revenue (Expense) and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (1,375,523)	$ -	$ (1,375,523)
(10,269,996)	-	(10,269,996)
(2,246,969)	-	(2,246,969)
(8,283,523)	-	(8,283,523)
(1,852,365)	-	(1,852,365)
(776,984)	-	(776,984)
(24,805,360)	-	(24,805,360)
-	4,428,707	4,428,707
-	297	297
-	48,002	48,002
-	4,477,006	4,477,006
(24,805,360)	4,477,006	(20,328,354)
14,357,992	-	14,357,992
9,684,800	-	9,684,800
1,244,260	-	1,244,260
914,627	-	914,627
1,794,604	2,744,437	4,539,041
247,218	-	247,218
(1,359,498)	1,359,498	-
26,884,003	4,103,935	30,987,938
2,078,643	8,580,941	10,659,584
67,192,879	48,092,573	115,285,452
$ 69,271,522	$ 56,673,514	$ 125,945,036

City of Alvin, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2023

	General	Debt Service	Sales Tax Capital Projects	Bond Capital Projects
Assets				
Cash and equity in pooled cash and investments	$ 14,867,882	$ 57,576	$ 11,846,451	$ 11,135,302
Investments	1,015,046	-	248,313	-
Receivables, net	1,713,474	93,953	1,160,056	-
Prepaid items	36,717	-	-	-
Total Assets	$ 17,633,119	$ 151,529	$ 13,254,820	$ 11,135,302
Liabilities				
Accounts payable and accrued liabilities	$ 474,745	$ -	$ 444,690	$ 6,641
Other payables	97,828	-	-	-
Unearned revenue	2,690,415	-	-	-
Total Liabilities	3,262,988	-	444,690	6,641
Deferred Inflows of Resources				
Unavailable revenue - property taxes	528,945	93,953	-	-
	528,945	93,953	-	-
Fund Balances				
Nonspendable:				
Prepaid items	36,717	-	-	-
Perpetual care	-	-	-	-
Restricted for:				
Debt service	-	57,576	-	-
Sidewalk projects	-	-	-	-
Enabling legislation	-	-	-	-
Tax increment reinvestment zone	-	-	-	-
Capital projects	-	-	12,810,130	11,128,661
Permanent fund	-	-	-	-
Assigned to:				
Special projects	2,088,099	-	-	-
Disaster recovery	266,804	-	-	-
Compensated absences	914,604	-	-	-
Unassigned	10,534,962	-	-	-
Total Fund Balances	13,841,186	57,576	12,810,130	11,128,661
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,633,119	$ 151,529	$ 13,254,820	$ 11,135,302

See Notes to Financial Statements.

Nonmajor Governmental	Total
$ 5,671,673	$ 43,578,884
-	1,263,359
96,495	3,063,978
72	36,789
$ 5,768,240	$ 47,943,010
$ 10,951	$ 937,027
-	97,828
-	2,690,415
10,951	3,725,270
-	622,898
-	622,898
72	36,789
50,000	50,000
-	57,576
99,312	99,312
1,191,123	1,191,123
2,798,120	2,798,120
-	23,938,791
780,534	780,534
838,128	2,926,227
-	266,804
-	914,604
-	10,534,962
5,757,289	43,594,842
$ 5,768,240	$ 47,943,010

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City of Alvin, Texas

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

September 30, 2023

Total fund balances - total governmental funds	$	43,594,842
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets, nondepreciable/nonamortizable		10,458,915
Capital assets, net depreciable/amortizable		43,734,135
Long-term liabilities and deferred outflows and deferred inflows related to the net pension and total other postemployment benefits (OPEB) liability are not recognized in the governmental funds.		
Net pension liability		(12,579,596)
Deferred outflows - pensions		6,683,462
Deferred inflows - pensions		(4,652)
Total OPEB liability		(448,225)
Deferred outflows - OPEB		81,427
Deferred inflows - OPEB		(258,325)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		622,898
Internal service funds are used by management to charge the costs of certain capital assets and maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		6,701,779
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(300,889)
Noncurrent liabilities due in one year		(2,165,313)
Noncurrent liabilities due in more than one year		(26,571,426)
Deferred gain on refunding		(341,610)
Deferred loss on refunding		64,100
Net Position of Governmental Activities	$	69,271,522

See Notes to Financial Statements.

CITY OF ALVIN, TEXAS

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

For the Year Ended September 30, 2023

	General	Debt Service	Sales Tax Capital Projects	Bond Capital Projects
Revenues				
Property taxes	$ 11,336,825	$ 2,076,658	$ -	$ -
Sales taxes	3,217,140	-	6,467,660	-
Franchise fees	1,216,125	-	-	-
Other taxes	612,316	-	-	-
Licenses and permits	1,541,846	-	-	-
Fines and forfeitures	492,749	-	-	-
Charges for services	726,349	-	-	-
Intergovernmental	3,759,123	-	180,917	-
Investment revenue	645,138	113	489,166	248,969
Other revenue	66,986	-	18,819	-
Total Revenues	23,614,597	2,076,771	7,156,562	248,969
Expenditures				
Current:				
General government	5,308,566	-	-	-
Public safety	12,132,104	-	-	-
Public services	1,381,851	-	-	-
Community services	2,845,827	-	4,872,318	-
Culture, parks, and recreation	1,827,351	-	-	-
Capital outlay	1,270,073	-	127,545	536,040
Debt service:				
Principal	71,758	1,363,641	-	-
Interest and fiscal agent fees	6,580	696,605	-	-
Bond issuance costs	-	-	-	205,812
Total Expenditures	24,844,110	2,060,246	4,999,863	741,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,229,513)	16,525	2,156,699	(492,883)
Other Financing Sources (Uses)				
Debt issued	-	-	-	6,145,000
Premium on bonds	-	-	-	213,016
Transfers in	1,802,265	-	-	-
Transfers (out)	-	-	(417,026)	-
Leases	342,305	-	-	-
Total Other Financing Sources (Uses)	2,144,570	-	(417,026)	6,358,016
Net Change in Fund Balances	915,057	16,525	1,739,673	5,865,133
Beginning fund balances	12,926,129	41,051	11,070,457	5,263,528
Ending Fund Balances	$ 13,841,186	$ 57,576	$ 12,810,130	$ 11,128,661

See Notes to Financial Statements.

Nonmajor Governmental	Total
$ 848,633	$ 14,262,116
-	9,684,800
28,135	1,244,260
302,311	914,627
-	1,541,846
25,581	518,330
89,246	815,595
64,427	4,004,467
191,632	1,575,018
152,070	237,875
1,702,035	34,798,934
291,493	5,600,059
104,521	12,236,625
-	1,381,851
363,395	8,081,540
49,657	1,877,008
-	1,933,658
2,345	1,437,744
678	703,863
-	205,812
812,089	33,458,160
889,946	1,340,774
-	6,145,000
-	213,016
806,202	2,608,467
(862,248)	(1,279,274)
-	342,305
(56,046)	8,029,514
833,900	9,370,288
4,923,389	34,224,554
$ 5,757,289	$ 43,594,842

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City of Alvin, Texas

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

For the Year Ended September 30, 2023

Net changes in fund balances - total governmental funds	$	9,370,288
Amounts reported for governmental activities in the Statement of Activities are different because:		
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/amortization expense.		
Capital outlay		2,731,385
Depreciation/amortization expense		(3,939,815)
The issuance of long-term debt (e.g., bonds and certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Activities. Pension and other postemployment benefits (OPEB) expenses and the amortization of deferred items are recognized at the government-wide level.		
Principal payments on debt		1,406,566
Payment on notes payable		31,178
Leases		(342,305)
Amortization of deferred amounts		140,012
Compensated absences		(57,996)
Issuance of bonds		(6,145,000)
Premiums on issuance of bonds		(213,016)
Accrued interest		(7,321)
Deferred outflows - pensions		4,551,198
Deferred inflows - pensions		3,691,821
Net pension liability		(9,492,326)
Deferred outflows - OPEB		(41,719)
Deferred inflows - OPEB		(219,670)
Total OPEB liability		251,780
On-behalf revenues and expenses in the Statement of Activities that do not provide current financial resources are not reported as revenues/expenditures in the funds.		
Pension plan on-behalf revenues		7,392
Pension plan on-behalf expenses		(7,392)
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the funds. This includes the change in deferred inflows of resources - unavailable revenues.		95,876
Internal service funds are used by management to charge the costs of certain capital assets and maintenance to individual funds. The net revenue (expense) is reported with governmental activities.		267,707
Change in Net Position of Governmental Activities	$	2,078,643

See Notes to Financial Statements.

City of Alvin, Texas

STATEMENT OF NET POSITION (Page 1 of 2)
PROPRIETARY FUNDS
September 30, 2023

	Business-Type Activities			
	Water and Sewer	Sanitation	Emergency Medical Services	Total
Assets				
Current Assets				
Cash and equity in pooled cash and investments	$ 5,749,197	$ 1,864,822	$ 53,280	$ 7,667,299
Investments	4,707,178	-	-	4,707,178
Accounts receivable (net of allowance for uncollectibles)	2,124,700	381,319	823,362	3,329,381
Inventory	12,319	-	-	12,319
Restricted cash, cash equivalents, and investments:				
Construction and debt obligation	50,523,846	-	-	50,523,846
Customer deposits	1,432,844	-	-	1,432,844
Total Current Assets	64,550,084	2,246,141	876,642	67,672,867
Noncurrent Assets				
Capital assets:				
Land	937,829	37,780	-	975,609
Buildings	7,033,348	80,501	558,423	7,672,272
Improvements	5,643,222	2,581,071	36,879	8,261,172
Infrastructure	70,551,737	15,342	-	70,567,079
Machinery and equipment	6,585,172	-	604,665	7,189,837
Construction in progress	27,186,392	-	-	27,186,392
Less allowance for depreciation	(45,469,362)	(2,322,609)	(1,041,208)	(48,833,179)
Total Capital Assets (Net)	72,468,338	392,085	158,759	73,019,182
Total Noncurrent Assets	72,468,338	392,085	158,759	73,019,182
Total Assets	137,018,422	2,638,226	1,035,401	140,692,049
Deferred Outflows of Resources				
Deferred outflows - pensions	545,035	-	543,147	1,088,182
Deferred outflows - OPEB	13,529	-	12,899	26,428
Deferred loss on refunding	804,927	23,146	-	828,073
Total Deferred Outflows of Resources	1,363,491	23,146	556,046	1,942,683

Governmental Activities
Internal Service
$ 5,928,543
-
3,618
4,236
-
-
5,936,397
-
120,291
-
-
4,351,762
-
(3,075,113)
1,396,940
1,396,940
7,333,337
222,728
-
-
222,728

CITY OF ALVIN, TEXAS
STATEMENT OF NET POSITION (Page 2 of 2)
PROPRIETARY FUNDS
September 30, 2023

	Business-Type Activities			
	Water and Sewer	Sanitation	Emergency Medical Services	Total
Liabilities				
Current Liabilities				
Accounts payable and accrued liabilities	$ 2,840,345	$ 248,992	$ 45,463	$ 3,134,800
Accrued interest payable	574,321	347	472	575,140
Bonds payable - current	4,711,511	3,605	4,900	4,720,016
Compensated absences	84,180	-	46,674	130,854
Current Liabilities Payable From Restricted Assets	.			
Customer deposits	1,432,844	-	-	1,432,844
Total Current Liabilities	9,643,201	252,944	97,509	9,993,654
Noncurrent Liabilities				
Bonds payable, net of deferred charges	73,576,837	29,303	37,142	73,643,282
Compensated absences	9,353	-	5,186	14,539
Net pension liability	1,108,352	-	991,524	2,099,876
Total OPEB liability	73,866	-	68,498	142,364
Total Noncurrent Liabilities	74,768,408	29,303	1,102,350	75,900,061
Total Liabilities	84,411,609	282,247	1,199,859	85,893,715
Deferred Inflows of Resources				
Deferred inflows - OPEB	19,445	-	19,795	39,240
Deferred gain on refunding	-	-	28,263	28,263
Total Deferred Inflows of Resources	19,445	-	48,058	67,503
Net Position				
Net investment in capital assets	32,644,848	382,323	88,454	33,115,625
Restricted for:				
Debt service	1,764,472	-	-	1,764,472
Unrestricted net position	19,541,539	1,996,802	255,076	21,793,417
Total Net Position	$ 53,950,859	$ 2,379,125	$ 343,530	$ 56,673,514

See Notes to Financial Statements.

Governmental Activities
Internal Service
$ 331,398
-
-
53,069
-
384,467
-
5,898
463,921
-
469,819
854,286
-
-
-
1,396,940
-
5,304,839
$ 6,701,779

City of Alvin, Texas

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

For the Year Ended September 30, 2023

	Business-Type Activities			
	Water and Sewer	Sanitation	Emergency Medical Services	Total
Operating Revenues				
Water services	$ 6,997,656	$ -	$ -	$ 6,997,656
Sewer services	7,167,075	-	-	7,167,075
Sanitation services	-	2,882,650	-	2,882,650
Emergency medical services	-	-	2,381,060	2,381,060
Charges for services	-	-	-	-
Other revenues	1,926,440	18,471	11,056	1,955,967
Total Operating Revenues	16,091,171	2,901,121	2,392,116	21,384,408
Operating Expenses				
Water services	2,721,322	-	-	2,721,322
Sewer services	4,973,964	-	-	4,973,964
Sanitation services	-	2,846,569	-	2,846,569
Emergency medical services	-	-	2,723,665	2,723,665
Personnel services	-	-	-	-
Supplies	-	-	-	-
Depreciation	1,770,822	52,279	44,093	1,867,194
Total Operating Expenses	9,466,108	2,898,848	2,767,758	15,132,714
Operating Income (Loss)	6,625,063	2,273	(375,642)	6,251,694
Nonoperating Revenues (Expenses)				
Intergovernmental	440,249	-	425,000	865,249
Gain on sale of capital assets	-	-	-	-
Investment revenues	2,677,640	62,034	4,763	2,744,437
Interest and fiscal agent fees	(2,636,605)	(1,976)	(1,356)	(2,639,937)
Total Nonoperating Revenues	481,284	60,058	428,407	969,749
Income Before Contributions and Transfers	7,106,347	62,331	52,765	7,221,443
Contributions and Transfers				
Capital contributions	2,688,691	-	-	2,688,691
Transfers (out)	(964,376)	(264,817)	(100,000)	(1,329,193)
Total Contributions and Transfers	1,724,315	(264,817)	(100,000)	1,359,498
Change in Net Position	8,830,662	(202,486)	(47,235)	8,580,941
Beginning net position	45,120,197	2,581,611	390,765	48,092,573
Ending Net Position	$ 53,950,859	$ 2,379,125	$ 343,530	$ 56,673,514

See Notes to Financial Statements.

Governmental Activities
Internal Service
$ -
-
-
-
5,191,763
150,237
5,342,000
-
-
-
-
3,249,487
1,774,965
278,770
5,303,222
38,778
-
9,343
219,586
-
228,929
267,707
-
-
-
267,707
6,434,072
$ 6,701,779

City of Alvin, Texas

Statement of Cash Flows
Proprietary Funds (Page 1 of 2)

For the Year Ended September 30, 2023

	Business-Type Activities			
	Water and Sewer	Sanitation	Emergency Medical Services	Total
Cash Flows from Operating Activities				
Receipts from customers and users	$ 15,503,257	$ 2,868,700	$ 2,342,642	$ 20,714,599
Payments/credits to/from suppliers	(5,237,315)	(2,827,354)	(606,370)	(8,671,039)
Payments to employees	(2,749,558)	-	(2,284,379)	(5,033,937)
Net Cash Provided (Used) by Operating Activities	7,516,384	41,346	(548,107)	7,009,623
Cash Flows from Noncapital Financing Activities				
Transfer to other funds	(964,376)	(264,817)	(100,000)	(1,329,193)
Intergovernmental	440,249	-	425,000	865,249
Net Cash Provided (Used) by Noncapital Financing Activities	(524,127)	(264,817)	325,000	(463,944)
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	(11,222,927)	-	(69,998)	(11,292,925)
Proceeds from sale of capital assets	-	-	-	-
Interest and fiscal agent fees paid	(2,855,002)	(998)	(3,561)	(2,859,561)
Principal paid on capital debt	(3,795,875)	(3,451)	(4,690)	(3,804,016)
Net Cash (Used) by Capital and Related Financing Activities	(17,873,804)	(4,449)	(78,249)	(17,956,502)
Cash Flows from Investing Activities				
Purchase of investments	(2,000,000)	-	-	(2,000,000)
Interest on investments	2,677,640	62,034	4,763	2,744,437
Net Cash Provided by Investing Activities	677,640	62,034	4,763	744,437
Net Increase (Decrease) in Cash and Equity in Pooled Cash and Investments	(10,203,907)	(165,886)	(296,593)	(10,666,386)
Beginning cash and equity in pooled cash and investments	67,909,794	2,030,708	349,873	70,290,375
Ending Cash and Equity in Pooled Cash and Investments	$ 57,705,887	$ 1,864,822	$ 53,280	$ 59,623,989
Ending Cash and Equity in Pooled Cash and Investments:				
Unrestricted cash and equity in pooled cash and investments	$ 5,749,197	$ 1,864,822	$ 53,280	$ 7,667,299
Restricted cash and equity in pooled cash and investments	51,956,690	-	-	51,956,690
	$ 57,705,887	$ 1,864,822	$ 53,280	$ 59,623,989

See Notes to Financial Statements.

Governmental Activities
Internal Service
$ 5,340,771
(1,634,308)
(3,109,511)
596,952
-
-
-
(490,651)
9,343
-
-
(481,308)
-
219,586
219,586
335,230
5,593,313
$ 5,928,543
$ 5,928,543
-
$ 5,928,543

City of Alvin, Texas

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended September 30, 2023

	Business-Type Activities			
	Water and Sewer	Sanitation	Emergency Medical Services	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ 6,625,063	$ 2,273	$ (375,642)	$ 6,251,694
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,770,822	52,279	44,093	1,867,194
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in Assets:				
Accounts receivable	(630,948)	(32,421)	(49,474)	(712,843)
Deferred outflows of resources	(276,288)	-	(268,874)	(545,162)
Inventories	57,569	-	-	57,569
Increase (Decrease) in Liabilities:				
Accounts payable	(242,109)	19,215	(15,330)	(238,224)
Compensated absences	14,638	-	(13,026)	1,612
Customer deposits	43,034	-	-	43,034
Deferred inflows of resources	(418,412)	-	(427,489)	(845,901)
Net pension liability	589,212	-	573,398	1,162,610
Total OPEB liability	(16,197)	-	(15,763)	(31,960)
Net Cash Provided (Used) by Operating Activities	$ 7,516,384	$ 41,346	$ (548,107)	$ 7,009,623
Noncash investing, capital, and financing activities:				
Capital contribution	$ 2,688,691	$ -	$ -	$ 2,688,691

See Notes to Financial Statements.

Governmental Activities
Internal Service
$ 38,778
278,770
(3,618)
(171,359)
2,389
140,657
19,156
-
(69,747)
361,926
-
$ 596,952
$ -

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Alvin, Texas (the "City") was incorporated on July 25, 1893 and adopted the "Home Rule Charter" on February 23, 1963, pursuant to the laws of the State of Texas (the "State"), which provide for a Council-Manager form of government.

The City Council is the principal legislative body of the City. The City Manager is appointed by a majority vote of the City Council and is responsible to the Council for the administration of all the affairs of the City. The City Manager is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: public safety to include police and fire services, municipal court, drainage, building and code inspection, planning, engineering, street repair and maintenance, park maintenance, recreational activities for citizens, and general administrative services.

The City is an independent political subdivision of the State governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The three tax increment reinvestment zones (TIRZ), although legally separate, are considered part of the reporting entity. The Kendall Lakes TIRZ Redevelopment Authority, although legally separate, is considered part of the reporting unit. No other entities, organizations, or functions have been included as part of the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

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

Blended Component Units

<u>Tax Increment Reinvestment Zone Number One</u>

During fiscal year 2003, the City passed ordinances creating a tax increment reinvestment zone ("TIRZ No. 1") in accordance with Section 311.005 of the Texas Tax Code. TIRZ No. 1 was created to provide the financing and management tool needed to facilitate development of commercial and residential sites. TIRZ No. 1 is managed by an 11-member Board of Directors, of which the City Council appoints eight members and the remaining members are appointed by taxing units levying taxes within TIRZ No. 1.

Under this arrangement, increases in property taxes will be utilized to pay for certain infrastructure costs. As the developer of the commercial and residential sites completes infrastructure improvements within TIRZ No. 1, the City takes title to the infrastructure and TIRZ No. 1 is responsible for reimbursing the developer for the infrastructure costs.

Tax Increment Reinvestment Zone Number Two

During fiscal year 2004, the City passed an ordinance creating a tax increment reinvestment zone (“TIRZ No. 2”), in accordance with Section 311.005 of the Texas Tax Code. TIRZ No. 2 was created to provide the financing and management tool needed to facilitate development of the Kendall Lakes area. TIRZ No. 2 is managed by a 12-member Board of Directors, of which the City Council appoints eight members and the remaining members are appointed by taxing units levying taxes within TIRZ No. 2. Under this arrangement, increases in property taxes will be utilized to pay for certain infrastructure costs. As the developer of the Kendall Lakes area completes infrastructure improvements within TIRZ No. 2, the City takes title to the infrastructure and TIRZ No. 2 is responsible for reimbursing the developer for the infrastructure costs.

Tax Increment Reinvestment Zone Number Three

During fiscal year 2006, the City passed an ordinance creating a tax increment reinvestment zone (“TIRZ No. 3”), in accordance with Section 311.005 of the Texas Tax Code. TIRZ No. 3 was created to provide the financing and management tool needed to facilitate development of the Savannah Plantation area. TIRZ No. 3 is managed by an 11-member Board of Directors, of which the City Council appoints eight members and the remaining members are appointed by taxing units levying taxes within TIRZ No. 3. Under this arrangement, increases in property taxes will be utilized to pay for certain infrastructure costs. As the developer of the Savannah Plantation area completes infrastructure improvements within TIRZ No. 3, the City takes title to the infrastructure and TIRZ No. 3 is responsible for reimbursing the developer for the infrastructure costs.

Kendall Lakes TIRZ Redevelopment Authority

During fiscal year 2006, the City authorized the creation of the Kendall Lakes TIRZ Redevelopment Authority (the “Authority”), a public not-for-profit local government corporation organized and existing under the laws of the State. The Authority was created to aid, assist, and act on behalf of the City in performance of the City’s governmental and proprietary functions with respect to the common good and general welfare of TIRZ No. 2, including promoting, developing, encouraging, and maintaining housing, employment, commerce, and economic development of the Kendall Lakes area. The Authority Board is comprised of the same members that make up the Board for TIRZ No. 2. In the event of dissolution, all assets are to be turned over to the City for deposit into the TIRZ No. 2 fund unless City Council shall otherwise direct for a public purpose. The City, TIRZ No. 2, and the Authority entered into an agreement (the “Agreement”) authorizing the Authority to provide management and administrative functions for TIRZ No. 2, including aiding and assisting the City and TIRZ No. 2 (1) in preparation and implementation of a project plan and reinvestment zone financing plan and (2) in the development and implementation of a redevelopment policy for the Kendall Lakes area, including acquisition of land, installation of infrastructure, and related public improvements. The City and TIRZ No. 2 will pay for the Authority’s activities performed pursuant to the Agreement from tax increments realized in TIRZ No. 2.

The TIRZ No. 1, TIRZ No. 2, TIRZ No. 3, and the Authority are reported as special revenue funds and do not issue separate financial statements.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and wastewater functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds, including its blended component units. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government; public safety; public services; community services; and culture, parks, and recreation. The general fund is always considered a major fund for reporting purposes.

The debt service fund is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a nonmajor fund for reporting purposes, but the City has elected to present it as major due to its significance.

The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue funds include the hotel/motel fund, special investigation fund, court building security fund, municipal court technology fund, donation fund, juvenile case manager fund, senior fund, park dedication fund, Comcast PEG fees fund, TIRZ No. 1 fund, TIRZ No. 2 fund, TIRZ No. 3 fund, Kendall Lakes TIRZ Redevelopment Authority fund, and the sidewalk fund. The special revenue funds are considered nonmajor funds for reporting purposes.

The *capital projects funds* are used to account for the expenditures of resources accumulated from sales tax revenues and the sale of bonds and related interest earnings for capital improvement projects. The bond capital projects fund and the sales tax capital projects fund are considered major funds for reporting purposes.

Permanent funds are governmental funds that are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. The cemetery fund is considered a nonmajor fund for reporting purposes.

The City reports the following proprietary funds:

The *enterprise funds* are used to account for the operations that provide water and wastewater collection, wastewater treatment operations, solid waste collection and disposal, and emergency medical services. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water and sewer fund and sanitation fund are considered major funds for reporting purposes. The emergency medical services fund is considered a nonmajor fund for reporting purposes, but the City has elected to present as major due to its significance.

Additionally, the City reports the following fund type:

Internal service funds account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The vehicle maintenance fund is used to account for maintenance services. The vehicle replacement fund is used for the replacement of vehicles. The computer replacement fund is used to account for computer replacement services. The information technology maintenance fund is used to account for maintenance services.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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 imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized 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 to be available if they are collected within 60 days of the end of the current fiscal period. 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 payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City maintains pooled cash and investment accounts. Each fund whose monies are deposited in the pooled cash and investment accounts has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and equity in pooled cash and investments."

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

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

- Direct obligations of the U.S. government
- Money market mutual funds that meet certain criteria
- Statewide investment pools
- Certificates of deposit that meet certain criteria

3. Inventories and Prepaid Items

Inventories are stated at cost using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The consumption method is used to recognize expenditures.

Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) and are recorded as expenditures as consumed.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements. Restricted assets of the enterprise fund are restricted by bond covenants for repayment of debt and to finance construction projects and for customer deposits.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of four years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

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

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

Asset Description	Estimated Useful Life
Buildings	20 to 50 years
Improvements	4 to 50 years
Equipment	4 to 10 years
Water and sewer system	20 to 30 years
Infrastructure	40 to 50 years

6. Deferred Outflows/Inflows of Resources

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

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Compensated Employee Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and compensatory time. The City records vacation as it accrues up to a maximum of 240 hours for all employees hired after October 1, 1998. Employees hired prior to October 1, 1998 are allowed to carry over vacation time ("Old Vacation Time") accumulated prior to October 1, 1998, plus vacation accumulated after October 1, 1998 up to the maximum of 240 hours plus the Old Vacation Time. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

8. 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, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount 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.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

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

9. Leases

The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible, right-to-use asset (the "lease asset") in the government-wide financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis either over the term of the lease or the useful life of the asset (if the City is reasonably certain a purchase option will be recognized).

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

10. Subscription-Based Information Technology Arrangements

The City has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The City would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the financial statements. The City’s SBITAs to report are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

11. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

12. Fund Balance Flow Assumptions

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

13. Fund Balance Policies

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

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

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

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

By resolution, the Council has also authorized the City Manager and/or Finance Director as the officials authorized to assign fund balance to a specific purpose as approved by the City's fund balance policy. Assignments of fund balance by the City Manager and Finance Director do not require formal action by the City Council.

The City strives to maintain an unassigned fund balance of not less than 25 percent of the budgeted operational expenditures in all City funds. The purpose of the unassigned balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens. Should unassigned fund balance fall below the goal or have a deficiency, the City will seek to reduce expenditures prior to increasing revenues to replenish fund balance within a reasonable timeframe.

14. 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, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

15. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and the Texas Emergency Services Retirement System (TESRS) and additions to/deductions from TMRS's and TESRS's fiduciary net position have been determined on the same basis as they are reported by TMRS and TESRS. 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.

16. Other Postemployment Benefits

The City participates in a defined benefit group-term life insurance plan administered by 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 funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the City's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. The enterprise funds also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds and internal service 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.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except the capital projects funds, which adopt project length budgets. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the charter in the approved budget is the department level. The City Manager may transfer appropriations within a department without seeking the approval of City Council. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended September 30, 2023. The hotel/motel fund, special investigation fund, court building security fund, municipal court technology fund, donation fund, juvenile case manager fund, senior fund, park dedication fund, Comcast PEG fees fund, TIRZ No. 2 fund, and the Kendall Lakes TIRZ Redevelopment Authority fund are all special revenue funds that have adopted budgets. The cemetery fund is a permanent fund that has an adopted budget.

Encumbrances represent the estimated amount of expenditures ultimately to result when unperformed contracts (in progress at year end) are completed. Such encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2023, the City had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)	Fair Value Measurement
Certificates of deposit	$ 248,313	0.11	N/A
Federal Home Loan Mortgage Corporation	4,000,000	0.66	Level 1
Fannie May National Mortgage Corporation	1,000,000	1.00	Level 1
Federal Agricultural Mortgage Corporation	677,375	0.32	Level 1
LOGIC	17,720,405	0.12	N/A
TexPool	2,617,752	0.07	N/A
Texas CLASS	48,914,438	0.20	N/A
TexSTAR	15,883,864	0.03	N/A
Total Value	$ 91,062,147		
Portfolio weighted average maturity		0.18	

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. *72, Fair Value Measurement and Application*, provides a framework for measuring fair value establishing a three-level fair value hierarchy that describes the inputs used to measure assets and liabilities:

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

- Level 2 inputs are inputs other than quoted prices within Level 1 that are observable for an asset or liability, either directly or indirectly.

- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Fair value is measured in a manner consistent with one of the three approaches: market approach, cost approach, and the income approach. The valuation methodology used is based upon whichever technique is the most appropriate and provides the best representation of fair value for that particular asset or liability. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or groups of assets and liabilities. The cost approach reflects the amount that would be required to replace the present service capacity of an asset. The income approach converts future amounts, such as cash flows, to a single current (discounted) amount.

U.S. Government agency collateral mortgage obligations are classified in Level 1 and are valued using the Market approach.

Interest rate risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. The City's investment policy limits investments in public fund investment pools rated as to investment quality not less than "AAA" or "AAA-m", or at an equivalent rating by at least one nationally recognized rating service. Investments in Securities Exchange Commission (SEC) registered and regulated money market mutual funds must have an investment quality not less than "AAA-", or at an equivalent rating by at least one nationally recognized rating service. As of September 30, 2023, the City's investments in investment pools were rated "AAAm" by Standard & Poor's.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2023, market values of pledged securities were $29,978,465 and bank balances were $24,821,811.

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

TexPool

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Standard & Poor's rated TexPool "AAAm". As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of $1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS' website at www.texasclass.com.

TexSTAR

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. J.P. Morgan Investment Management Inc. (JPMIM) and Hilltop Securities Inc. (HTS) serve as co-administrators. JPMIM provides investment management services and FirstSouthwest, a division of HTS, provides participant service and marketing. Custodial, fund accounting, and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary, J.P. Morgan Investor Services Co. Transfer agency services are provided by Boston Financial Data Services, Inc.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The City has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexSTAR's liquidity.

LOGIC

The Local Government Investment Cooperative (LOGIC) was created in 1994 by Texas local government officials who understand the specific needs and challenges of investing public funds. LOGIC is administered by Hilltop Securities and JPMorgan Chase. Together, these organizations bring to the LOGIC program the powerful partnership of two leaders in financial services with a proven track record in local government investment pool management and extensive industry resources. LOGIC was rated "AAA" by Standard & Poor's.

B. Receivables

The following comprise receivable balances at year end:

	Governmental Funds				
	General	Debt Service	Sales Tax Capital Projects	Nonmajor	Total
Property taxes	$ 630,177	$ 114,596	$ -	$ -	$ 744,773
Sales taxes	579,853	-	1,159,706	-	1,739,559
Franchise fees	465,885	-	-	-	465,885
Other taxes	-	-	-	84,873	84,873
Accounts receivable	-	-	350	11,622	11,972
Other receivables	138,791	-	-	-	138,791
Less allowance	(101,232)	(20,643)	-	-	(121,875)
	$ 1,713,474	$ 93,953	$ 1,160,056	$ 96,495	$ 3,063,978

	Enterprise Funds			
	Water and Sewer	Sanitation	Emergency Medical Services	Total Enterprise Funds
Accounts receivable	$ 2,102,025	$ 406,087	$ 2,185,562	$ 4,693,674
Other receivables	139,741	-	157,150	296,891
Less allowance	(117,066)	(24,768)	(1,519,350)	(1,661,184)
	$ 2,124,700	$ 381,319	$ 823,362	$ 3,329,381

C. Capital Assets

A summary of changes in capital assets for the year end is as follows:

	Beginning Balance	Increases	(Decreases)/ Reclassifications	Ending Balance
Governmental Activities:				
Capital assets not being depreciated/amortized:				
Land	$ 5,849,653	$ -	$ -	$ 5,849,653
Construction in progress	3,500,771	2,473,876	(1,365,385)	4,609,262
Total capital assets not being depreciated/amortized	9,350,424	2,473,876	(1,365,385)	10,458,915
Other capital assets:				
Buildings	22,962,910	538,980	-	23,501,890
Infrastructure	44,568,509	-	-	44,568,509
Improvements other than buildings	10,256,279	-	-	10,256,279
Machinery and equipment	20,871,505	1,232,260	-	22,103,765
Right-to-use leased equipment	-	342,305	-	342,305
Total other capital assets	98,659,203	2,113,545	-	100,772,748
Less accumulated depreciation/amortization for:				
Buildings	(11,453,120)	(580,565)	-	(12,033,685)
Infrastructure	(21,580,492)	(2,196,015)	-	(23,776,507)
Improvements other than buildings	(4,648,245)	(364,012)	-	(5,012,257)
Machinery and equipment	(13,741,231)	(1,043,762)	-	(14,784,993)
Right-to-use leased equipment	-	(34,231)	-	(34,231)
Total accumulated depreciation/amortization	(51,423,088)	(4,218,585)	-	(55,641,673)
Other capital assets, net	47,236,115	(2,105,040)	-	45,131,075
Governmental Activities Capital Assets, Net	$ 56,586,539	$ 368,836	$ (1,365,385)	55,589,990
			Plus unspent bond proceeds	11,128,661
			Less net deferred charge on refunding	(277,510)
			Less associated debt	(27,881,102)
			Net Investment in Capital Assets	$ 38,560,039

Depreciation/amortization was charged to governmental functions as follows:

General government	$ 95,577
Public safety	2,021,984
Public services	1,348,246
Community services	86,628
Culture, parks, and recreation	387,380
Internal service fund	278,770
Total Governmental Activities Depreciation/Amortization Expense	$ 4,218,585

The following is a summary of changes in capital assets for business-type activities for the year end:

	Beginning Balance	Increases	(Decreases)/ Reclassifications	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land	$ 975,609	$ -	$ -	$ 975,609
Construction in progress	23,562,608	15,285,694	(11,661,910)	27,186,392
Total capital assets not being depreciated	24,538,217	15,285,694	(11,661,910)	28,162,001
Other capital assets:				
Buildings	7,672,272	-	-	7,672,272
Infrastructure	61,427,378	9,139,701	-	70,567,079
Improvements other than buildings	8,261,172	-	-	8,261,172
Machinery and equipment	5,971,707	1,218,130	-	7,189,837
Total other capital assets	83,332,529	10,357,831	-	93,690,360
Less accumulated depreciation for:				
Buildings	(5,444,818)	(154,328)	-	(5,599,146)
Infrastructure	(34,984,013)	(1,169,743)	-	(36,153,756)
Improvements other than buildings	(3,664,124)	(194,545)	-	(3,858,669)
Machinery and equipment	(2,873,030)	(348,578)	-	(3,221,608)
Total accumulated depreciation	(46,965,985)	(1,867,194)	-	(48,833,179)
Other capital assets, net	36,366,544	8,490,637	-	44,857,181
Business-Type Activities Capital Assets, Net	$ 60,904,761	$ 23,776,331	$ (11,661,910)	73,019,182
			Plus unspent bond proceeds	37,659,931
			Plus deferred charge on refunding	799,810
			Less associated debt	(78,363,298)
			Net Investment in Capital Assets	$ 33,115,625

Depreciation was charged to business-type functions as follows:

Utility	$ 1,770,822
Sanitation	52,279
Emergency medical services	44,093
Total Business-Type Activities Depreciation Expense	$ 1,867,194

D. Long-Term Debt

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

	Beginning Balance	Additions	Reductions	Ending Balance		Amounts Due Within One Year
Governmental Activities:						
Bonds, notes, and other payables:						
General obligation bonds	$ 2,382,990	$ -	$ (355,986)	$ 2,027,004	*	$ 299,980
Certificates of obligation	18,355,000	6,145,000	(1,010,000)	23,490,000	*	1,010,000
Deferred amounts:						
For issuance discounts/premiums	1,784,569	213,016	(107,061)	1,890,524	*	-
Notes payable	203,027	-	(31,178)	171,849	*	32,189
Leases payable	-	342,305	(40,580)	301,725	*	-
	22,725,586	6,700,321	(1,544,805)	27,881,102		1,342,169
Other liabilities:						
Net pension liability - TMRS	2,959,232	9,159,057	-	12,118,289		-
Net pension liability - TESRS	230,033	695,195	-	925,228		-
Total OPEB liability	700,005	-	(251,780)	448,225		-
Compensated absences	837,452	924,504	(847,352)	914,604		823,144
Total Governmental Activities	$ 27,452,308	$ 17,479,077	$ (2,643,937)	$ 42,287,448		$ 2,165,313
			Long-term debt due in more than one year	$ 40,122,135		
			***Debt associated with governmental activities capital assets**	$ 27,881,102		

	Beginning Balance	Additions	Reductions	Ending Balance		Amounts Due Within One Year
Business-Type Activities:						
General obligation bonds	$ 1,797,010	$ -	$ (684,016)	$ 1,112,994	*	$ 370,016
General obligation bonds from direct borrowings/placements	3,420,000	-	(265,000)	3,155,000	*	270,000
Certificates of obligation	6,825,000	-	(525,000)	6,300,000	*	525,000
Revenue bonds	65,015,000	-	(2,330,000)	62,685,000	*	3,555,000
Deferred amounts:						
For issuance discounts/premiums	5,409,392	-	(299,088)	5,110,304	*	-
	82,466,402	-	(4,103,104)	78,363,298		4,720,016
Other liabilities:						
Net pension liability - TMRS	937,266	1,162,610	-	2,099,876		-
Total OPEB liability	174,324	-	(31,960)	142,364		-
Compensated absences	143,781	190,666	(189,054)	145,393		130,854
Total Business-Type Activities	$ 83,721,773	$ 1,353,276	$ (4,324,118)	$ 80,750,931		$ 4,850,870
			Long-term debt due in more than one year	$ 75,900,061		
			***Debt associated with business-type activities capital assets**	$ 78,363,298		

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences, net pension liability, and total OPEB liability are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

The City's long-term debt includes all outstanding bonded debt secured by the full faith and credit of the City. The bonds are certificates of obligation, general obligation, and contractual obligation bonds that are secured by the full faith and credit of the City and are paid through the debt service fund from tax revenues. The City's water and sewer fund has some general obligation bond issues recorded that are secured by the full faith and credit of the City. Although the debt payments are made from the water and sewer fund, the utilities revenue is not pledged to secure the bond payments.

In prior years, the City issued combined tax and revenue certificates of obligation for constructing and acquiring improvements, extensions, and additions to the City's sanitary sewer system. These certificates of obligation are payable from City property taxes and certain revenues of the City's combined water works and sanitary sewer system. The revenues are pledged to the extent that taxes may be insufficient or unavailable for the payment of the principal and interest on the certificates. Such pledge is, and shall be, junior and subordinate in all respects to the pledge of such net revenues to the payment of any obligation of the City that the City designates as having pledge senior to these certificates. The schedule includes these transactions in the enterprise fund as the City is currently repaying these bonds from water and sewer revenues.

The revenue bonds are pledged by revenues of the City's combined water works and sanitary sewer system. The schedule includes these transactions in the enterprise fund.

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

Description	Interest Rates	Balance
Governmental Activities		
General Obligation Bonds		
Series 2012 refunding	1.75-2.00%	$ 55,264
Series 2017 refunding	3.00%	1,971,740
Total General Obligation Bonds		2,027,004
Certificates of Obligation		
Series 2019	3.00-5.00%	12,645,000
Series 2020	1.00-4.00%	4,700,000
Series 2023	4.00-5.00%	6,145,000
Total Certificates of Obligation		23,490,000
Notes Payable		
Fire truck	3.24%	171,849
Total Notes Payable		171,849
Total Governmental Activities Long-Term Debt		$ 25,688,853

Description	Interest Rates	Balance
Business-Type Activities		
General Obligation Bonds		
Series 2012 refunding	1.75-2.00%	$ 264,736
Series 2017 refunding	3.00%	848,258
Direct borrowings/placements:		
Series 2013 refunding	2.95%	3,155,000
Total General Obligation Bonds		4,267,994
Certificates of Obligation		
Series 2015	2.00-4.00%	6,300,000
Total Certificates of Obligation		6,300,000
Revenue Bonds		
Series 2018	3.00-4.00%	6,965,000
Series 2019	3.00-5.00%	12,185,000
Series 2020	2.00-5.00%	14,700,000
Series 2021	2.00-5.00%	4,395,000
Series 2022	2.00-5.00%	24,440,000
Total Revenue Bonds		62,685,000
Total Business-Type Activities Long-Term Debt		$ 73,252,994

The annual requirements to amortize bond and certificate debt issues outstanding at year end were as follows:

	Governmental Activities			
Fiscal Year	**Bonds**		**Notes Payable**	
Ending	**Principal**	**Interest**	**Principal**	**Interest**
2024	$ 1,309,980	$ 817,843	$ 32,189	$ 5,569
2025	1,550,736	865,419	33,233	4,525
2026	1,557,728	795,042	34,311	3,448
2027	1,563,216	723,262	35,423	2,335
2028	1,578,704	652,524	36,693	1,186
2029-2033	7,326,640	2,305,287	-	-
2034-2038	6,540,000	1,180,263	-	-
2039-2043	3,785,000	289,188	-	-
2044	305,000	6,100	-	-
Total	$ 25,517,004	$ 7,634,928	$ 171,849	$ 17,063

	Business-Type Activities			
Fiscal Year	**Bonds**		**Bonds From Direct Borrowing/Placements**	
Ending	**Principal**	**Interest**	**Principal**	**Interest**
2024	$ 4,450,016	$ 2,581,159	$ 270,000	$ 89,235
2025	4,179,264	2,391,515	685,000	75,126
2026	4,182,272	2,199,314	710,000	54,516
2027	4,186,785	2,001,544	735,000	33,168
2028	4,191,296	1,803,083	755,000	11,154
2029-2033	20,663,361	6,405,812	-	-
2034-2038	18,740,000	3,034,891	-	-
2039-2043	9,505,000	699,579	-	-
Total	$ 70,097,994	$ 21,116,897	$ 3,155,000	$ 263,199

The City is not obligated in any manner for special assessment debt.

Certificates of Obligation

In September 2023, the City issued Tax and Revenue Certificates of Obligation, Series 2023 (the "Certificates") in the amount of $6,145,000. The Certificates were issued for the purpose of paying costs associated with construction, acquisition, and equipment of City parks and recreational facitilities. The Certificates mature on November 1, 2043 and have an interest rate that ranges from 4.00% to 5.00%.

Authorized Debt Limit

The City is authorized to issue debt up to 10% of the average full valuation of taxable real property which is currently $160,247,641. The net indebtedness subject to the debt limit is $6,294,998 resulting in a net debt contracting margin of $153,952,643.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

E. Lease Liability

The City was a lessee for the acquisition and use of equipment. As of September 30, 2023, the value of the lease liability was $301,725. The City made principal and interest payments on the lease in fiscal year 2023 for $40,580. The City will continue to make principal and interest payments on the leases through the end of fiscal year 2033. The interest rate on the equipment being leased is 4.00%. The equipment is amortized based on the useful life of the assets as the City expects to exercise the purchase option at the end of the lease term. The value of the right-to-use assets for equipment for fiscal year 2023 was $342,305 and had accumulated amortization of $34,231.

The future principal and interest lease payments as of September 30, 2023 were as follows:

Fiscal Year Ending	Principal	Interest
2024	$ -	$ -
2025	28,511	12,069
2026	29,651	10,929
2027	30,837	9,743
2028	32,071	8,509
2029-2033	180,655	22,245
Total	$ 301,725	$ 63,495

F. Interfund Transactions

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

Transfer In	Transfer Out	Amounts
General	Sales tax capital projects	$ 417,026
General	Nonmajor governmental	56,046
General	Sanitation	264,817
General	Water and sewer	964,376
General	Emergency medical services	100,000
Nonmajor governmental	Nonmajor governmental	806,202
		$ 2,608,467

Amounts transferred between the general and water and sewer funds and their subfunds are reported on the consolidated sub-fund statements with transfers related to specific activity and projects. Transfers between the nonmajor governmental funds and transfers to the general fund from sales tax capital projects, nonmajor governmental funds, water and sewer, sanitation, and emergency medical services funds were related to costs for special projects.

G. Fund Equity

As of September 30, 2023, $1,191,123 of the City's total fund balance is restricted by enabling legislation.

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,824 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

C. Construction and Other Significant Commitments

Commitments

Construction in progress and remaining commitments under related construction contracts for projects within governmental and business-type activities at year end are as follows:

Project Description	Authorized Contract	Contract Expenditures	Remaining Contract
Moller Storm Improvements	$ 1,699,594	$ 1,633,003	$ 66,591
Street Projects	1,720,695	1,414,559	306,136
Recreation Station Renovation	108,411	77,498	30,913
Total Governmental Activities	$ 3,528,700	$ 3,125,060	$ 403,640

Business-Type Activities:

Project Description	Authorized Contract	Contract Expenditures	Remaining Contract
54" Eastside Project	$ 17,869,140	$ 15,898,578	$ 1,970,562
Lift Station Expansion	16,841,000	1,368,638	15,472,362
Water Line Improvements Phase 4	2,329,400	309,737	2,019,663
Water Tank #4 Tank Replacement	5,063,600	3,843,256	1,220,344
Waste Water Treatment Plant Upgrade	7,072,800	1,223,292	5,849,508
Lift Station #33 Pump Replacement	436,350	58,252	378,098
Total Business-Type Activities	$ 49,612,290	$ 22,701,753	$ 26,910,537

Encumbrances

At year end, the amounts of encumbrances expected to be honored upon performance by the vendor in the next year that are within the governmental activities and business-type activities are as follows:

Governmental Activities	
General fund	$ 1,085,104
Sales tax capital projects fund	1,149,217
Bond capital projects fund	181,260
Internal service funds	227,718
Total Governmental Activities	$ 2,643,299
Business-Type Activities	
Water and sewer operating sub fund	$ 41,268
Water and sewer impact fees sub fund	201,478
Water and sewer projects sub fund	225,079
Water and sewer water line improvement sub fund	8,468,454
Emergency medical services fund	7,012
Total Business-Type Activities	$ 8,943,291

D. Pension Plans

1. Texas Municipal Retirement System

Plan Description

The City participates as one of 909 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the "TMRS Act") as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees (the "Board"); however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at 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 member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits, with interest, and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member contributions 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:

	2023	2022
Employee deposit rate	7.00%	7.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	150
Inactive employees entitled to, but not yet receiving, benefits	277
Active employees	231
Total	658

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 16.93% and 16.95% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2023 were $2,457,785, which were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2022 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 are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the 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 active members, 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 are 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 are 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. The assumptions were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for the annuity purchase rates is based on the mortality experience investigation study covering 2009 through 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 in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, TMRS' actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global public equity	35%	7.7%
Core fixed income	6%	4.9%
Non-core fixed income	20%	8.7%
Other public and private markets	12%	8.1%
Real estate	12%	5.8%
Hedge funds	5%	6.9%
Private equity	10%	11.8%
Total	100.00%	

Discount Rate

The discount rate used to measure the TPL was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute. Based on that assumption, TMRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (A)	**Plan Fiduciary Net Position (B)**	**Net Pension Liability (A) - (B)**
Changes for the year:			
Service cost	$ 2,246,496	$ -	$ 2,246,496
Interest	5,252,290	-	5,252,290
Difference between expected and actual experience	596,882	-	596,882
Contributions - employer	-	2,269,285	(2,269,285)
Contributions - employee	-	938,274	(938,274)
Net investment income	-	(5,442,664)	5,442,664
Benefit payments, including refunds of employee contributions	(3,556,911)	(3,556,911)	-
Administrative expense	-	(47,104)	47,104
Other changes	-	56,210	(56,210)
Net Changes	4,538,757	(5,782,910)	10,321,667
Balance at December 31, 2021	78,466,913	74,570,415	3,896,498
Balance at December 31, 2022	$ 83,005,670	$ 68,787,505	$ 14,218,165

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the City, calculated using the discount rate of 6.75%, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one 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	$ 26,318,468	$ 14,218,165	$ 4,382,145

Pension Plan Fiduciary Net Position

Detailed information about TMRS's fiduciary net position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at tmrs.com.

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

For the fiscal year ended September 30, 2023, the City recognized pension expense of $3,477,294.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Differences between expected and actual economic experience	$ 837,129	$ -
Net difference between projected and actual investment earnings	4,761,364	-
Contributions subsequent to the measurement date	1,900,164	-
Total	$ 7,498,657	$ -

$1,900,164 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 NPL for the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30	Pension Expense
2024	$ 864,726
2025	1,361,745
2026	1,276,791
2027	2,095,231
2028	-
Thereafter	-
Total	$ 5,598,493

2. Texas Emergency Services Retirement System

Plan Description

The City participates in a cost-sharing multiple employer pension plan that has a special funding situation. The plan is administered by Texas Emergency Services Retirement System (TESRS) and established and administered by the State of Texas (the "State") to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. At August 31, 2022, there were 239 contributing fire and/or emergency services department members participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a member department.

On August 31, 2022, the TESRS membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	3,991
Terminated Members Entitled to Benefits but Not Yet Receiving Them	1,813
Active Participants (Vested and Nonvested)	3,379

Pension Plan Fiduciary Net Position

Detailed information about the TESRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and Required Supplementary Information. TESRS issues a publicly available Annual Financial Report, which includes financial statements, notes, and Required Supplementary Information, which can be obtained at www.tesrs.org. The separately issued actuarial valuations that may be of interest are also available at the same link.

Benefits Provided

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

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

Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of TESRS, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is $36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the TESRS contribution that directly impacts future retiree annuities.

The State is required to contribute an amount necessary to make TESRS "actuarially sound" each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

The Board rule defining contributions was amended effective July 27, 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the State are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percentage of the Part One portion (not to exceed 15 percent), is to be actuarially adjusted near the end of each even-numbered calendar year based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2022, the Part Two contributions are not required for an adequate contribution arrangement.

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

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

Contributions

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by Board rule, and there is no maximum contribution rate. For the fiscal year ending August 31, 2022, total contributions (dues, prior service, and interest on prior service financing) of $109,675 were paid by the City. The State appropriated $1,262,763 for the fiscal year ending August 31, 2022 to the TESRS plan as a whole.

Actuarial Assumptions

The TPL in the August 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	August 31, 2022
Actuarial Cost Method	Entry Age
Amortization Method	Level Dollar, Open
Amortization Period	30 years
Asset Valuation Method	Market value smoothed by a 5-year deferred recognition method with a 80%/120% corridor on market value
Actuarial Assumptions:	
Investment Rate of Return*	7.50%
Projected Salary Increases	N/A
*Includes Inflation At	3.00%
Cost-of-Living Adjustments	None

Mortality rates were based on the PubS-2010 (public safety) below-median income mortality tables for employees and for retirees, projected for mortality improvement generationally using projected scale MP-2019. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future net real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These components 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 (currently 4.61%) and by adding expected inflation (3.00%). In addition, the final 7.50 percent assumption was selected by rounding down.

The target allocation and expected arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Net Real Rate of Return
Equities		
Large cap domestic	20%	5.83%
Small cap domestic	10%	5.94%
Developed international	15%	6.17%
Emerging markets	5%	7.36%
Global infrastrature	5%	6.61%
Multi-asset income	5%	3.86%
Real estate	10%	4.48%
Fixed income	30%	1.95%
Total	100%	
Weighted average		4.61%

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. No projection of cash flows was used to determine the discount rate because the August 31, 2022 actuarial valuation showed that expected contributions would pay the normal cost and amortize the unfunded actuarial accrued liability in 30 years using the conservative level dollar amortization method. Because of the 30-year amortization period with the conservative amortization method and with a lower value of assets, the pension plan's fiduciary net position is expected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity Analysis

The following presents the NPL of the City, calculated using the discount rate of 7.50%, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease in Discount Rate (6.50%)	**Discount Rate (7.50%)**	**1% Increase in Discount Rate (8.50%)**
City's proportionate share of the net pension liability/(asset)	$ 1,451,432	$ 925,228	$ (499,116)

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

At September 30, 2023, the City reported a liability of $925,228 for its proportionate share of TESRS NPL. The amount recognized by the City as its proportionate share of the NPL, the related State support, and the total portion of the NPL that was associated with the City were as follows:

City's proportionate share of the collective NPL	$ 925,228
State's proportionate share that is associated with the City*	240,173
Total	$ 1,165,401

**Calculated using the City's proportionate share of contributions multiplied by the State's share of the collective net pension liability.*

The TPL used to calculate the NPL was determined by an actuarial valuation as of August 31, 2022. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68) requires the NPL to be measured as of a date no earlier than the end of the employer's prior fiscal year. TESRS did not roll forward (nor did they provide the necessary information for the participants to roll forward) the NPL to be measured as of a date no earlier than the end of the City's prior fiscal year. While the City acknowledges that the measurement date does not fall within this 12-month period, the City elected to honor the conservatism principle and report a NPL measured as of August 31, 2022. The City used the assumption that any differences in the NPL measured as of August 31, 2022 versus September 30, 2022 would be immaterial. The employer's proportion of the NPL was based on the employer's contributions to TESRS relative to the contributions of all employers to TESRS for the period September 1, 2021 through August 31, 2022.

At September 30, 2023, the employer's proportion of the collective NPL was 2.255 percent, which was an increase of 0.108 percent from its proportion measured as of September 30, 2022.

There were no changes of assumptions or other inputs that affected measurement of the TPL during the measurement period.

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

For the measurement year ended August 31, 2022, the City recognized pension expense of $195,499. The City recognized on-behalf revenues of $7,392 calculated by taking the State's total contributions to TESRS multiplied by the City's proportionate share.

At August 31, 2022, the City reported its proportionate share of the TESRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings	$ 341,210	$ -
Changes in assumptions	-	4,652
Difference between expected and actual experience	35,220	-
Contributions paid to TESRS subsequent to the measurement date	119,285	-
Total	$ 495,715	$ 4,652

The contributions paid to TESRS subsequent to the measurement date of the NPL but before the end of the City's reporting period will be recognized as a reduction of the NPL in the subsequent fiscal year.

The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30	Pension Expense Amount
2024	$ 107,273
2025	66,593
2026	69,531
2027	128,381
Total	$ 371,778

3. Aggregate Pension Expense

The aggregate amounts of pension expense, NPL, deferred outflows, and deferred inflows for the TMRS and TESRS pension plans were $3,672,793, $15,143,393, $7,994,372, and $4,652.

E. Other Postemployment Benefits

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers 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 member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) 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 Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The SDBF's funding policy assures that adequate resources are available to meet all death benefit payments for the upcoming year. The SDBF is a pay-as-you-go fund, and any excess contributions are available for future SDBF benefits.

Benefits

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). The death benefit for retirees is considered an OPEB and is a fixed amount of $7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Participation in the SDBF as of December 31, 2022 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	100
Inactive employees entitled to, but not yet receiving, benefits	38
Active employees	231
Total	369

Total OPEB Liability

The City's total OPEB liability of $590,589 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%*
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of 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 3.0% 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 discount rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018. Due to the higher mortality rates associated with the global pandemic, the TMRS Board adopted changes to the assumptions and methodology used for calculating 2023 and 2024 rates as determined in the December 31, 2021 and December 31, 2022 actuarial valuations, respectively.

Changes in the Total OPEB Liability

	Total OPEB Liability
Changes for the year:	
Service cost	$ 45,573
Interest	16,371
Differences between expected and actual experience	(27,739)
Changes of assumptions	(303,201)
Benefit payments*	(14,744)
Net Changes	(283,740)
Beginning balance	874,329
Ending Balance	$ 590,589

* Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the City's yearly conributions for retirees.

The discount rate increased from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. There were no other changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

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

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (3.05%)	**Discount Rate (4.05%)**	**1% Increase in Discount Rate (5.05%)**
City's Total OPEB Liability	$ 706,363	$ 590,589	$ 500,527

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of $29,027. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ -	$ 48,085
Changes in actuarial assumptions	93,280	249,480
Contributions subsequent to the measurement date	14,575	-
Total	$ 107,855	$ 297,565

$14,575 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2024.

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended September 30	**OPEB Expense Amount**
2024	$ (31,648)
2025	(35,200)
2026	(56,411)
2027	(61,706)
2028	(19,320)
Thereafter	-
Total	$ (204,285)

F. Deferred Compensation Plan

The City offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Plan's trust arrangements are established to protect deferred compensation amounts of employees under the Plan from any other use than intended under the Plan (eventual payment to employees deferring the compensation) in accordance with federal tax laws. Amounts of compensation deferred by employees under Plan provisions are disbursed monthly by the City to a third-party administrator. The third-party administrator handles all funds in the Plan and makes investment decisions and disburses funds to employees in accordance with Plan provisions.

G. Industrial District Agreement

On November 21, 2013, the City entered into an industrial district agreement (the "Agreement") with one company (the "Company") that purchased property within the City's extraterritorial jurisdiction (known as the "industrial district"). This Company has agreed to pay an amount "in-lieu of taxes" in the unannexed area within the City's extraterritorial jurisdiction. This Agreement was executed for a ten-year period. In the Agreement, the Company agreed to pay the City 50 percent of what the ad valorem taxes would have been had the Company's land, improvements, and inventory been within the corporate limits of the City. During the fiscal year, the City received revenues of $543,626 related to this Agreement.

H. Subsequent Events

In December 2023, the City issued Water and Sewer System Revenue Bonds, Series 2023 for $24,115,000 to be used for costs related to acquiring, constructing, improving, equipping, and extending the sewer system. The bonds will mature on February 1, 2044 and have interest rates ranging from 4.00% to 5.00%.

REQUIRED SUPPLEMENTARY INFORMATION

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City of Alvin, Texas

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

GENERAL FUND

For the Year Ended September 30, 2023

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 11,627,492	$ 11,627,492	$ 11,336,825	$ (290,667)
Sales taxes	3,088,240	3,088,240	3,217,140	128,900
Franchise fees	1,190,000	1,190,000	1,216,125	26,125
Other taxes	524,255	524,255	612,316	88,061
Licenses and permits	1,345,190	1,345,190	1,541,846	196,656
Fines and forfeitures	589,500	589,500	492,749	(96,751)
Charges for services	602,310	602,310	726,349	124,039
Intergovernmental	4,502,378	9,387,877	3,759,123	(5,628,754)
Investment revenue	8,545	252,114	645,138	393,024
Other revenue	2,000	29,609	66,986	37,377
Total Revenues	23,479,910	28,636,587	23,614,597	(5,021,990)
Expenditures				
General government:				
Administrative	2,947,479	3,029,318	2,848,908	180,410
City attorney	381,595	393,595	390,507	3,088
City manager	406,864	406,864	398,226	8,638
Finance	2,014,015	2,029,469	1,566,784	462,685
Economic development	113,360	113,360	104,141	9,219
Total general government expenditures	5,863,313	5,972,606	5,308,566	664,040
Public safety:				
Police	10,378,479	10,399,273	10,216,120	183,153
Fire	1,600,529	2,418,742	1,915,984	502,758
Total public safety expenditures	11,979,008	12,818,015	12,132,104	685,911
Public services	1,600,824	1,641,689	1,381,851	259,838
Community services	3,315,290	7,124,540	2,845,827	4,278,713
Culture, parks, and recreation	1,809,407	1,878,926	1,827,351	51,575
Capital outlay	2,215,819	3,015,461	1,270,073	1,745,388
Debt service:				
Principal	31,178	71,758	71,758	-
Interest	6,580	6,580	6,580	-
Total Expenditures	26,821,419	32,529,575	24,844,110	7,685,465
(Deficiency) of Revenues (Under) Expenditures	(3,341,509)	(3,892,988)	(1,229,513)	2,663,475

City of Alvin, Texas

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

For the Year Ended September 30, 2023

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	$ 1,797,693	$ 1,797,693	$ 1,802,265	$ 4,572
Leases	-	-	342,305	342,305
Total Other Financing Sources	1,797,693	1,797,693	2,144,570	346,877
Net Change in Fund Balance	$ (1,543,816)	$ (2,095,295)	915,057	$ 3,010,352
Beginning fund balance			12,926,129	
Ending Fund Balance			$ 13,841,186	

Notes to Required Supplementary Information:

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

City of Alvin, Texas

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

For the Year Ended September 30, 2023

	Measurement Year*			
	2014	**2015**	**2016**	**2017**
Total Pension Liability				
Service cost	$ 1,460,829	$ 1,616,487	$ 1,738,557	$ 1,851,461
Interest (on the total pension liability)	3,560,403	3,719,799	3,776,318	3,959,729
Difference between expected and actual experience	(576,076)	(321,137)	(446,258)	(620,978)
Change of assumptions	-	(1,849)	-	-
Benefit payments, including refunds of employee contributions	(2,345,100)	(2,146,679)	(2,391,073)	(2,424,659)
Net Change in Total Pension Liability	2,100,056	2,866,621	2,677,544	2,765,553
Beginning total pension liability	51,305,029	53,405,085	56,271,706	58,949,250
Ending Total Pension Liability	$ 53,405,085	$ 56,271,706	$ 58,949,250	$ 61,714,803
Plan Fiduciary Net Position				
Contributions - employer	$ 1,632,538	$ 1,679,984	$ 1,720,047	$ 1,936,060
Contributions - employee	701,725	692,922	712,941	761,470
Net investment income	2,400,952	65,412	3,012,957	6,596,839
Benefit payments, including refunds of employee contributions	(2,345,100)	(2,146,679)	(2,391,073)	(2,424,659)
Administrative expense	(25,065)	(39,842)	(34,025)	(34,188)
Other	(2,061)	(1,967)	(1,833)	(1,733)
Net Change in Plan Fiduciary Net Position	2,362,989	249,830	3,019,014	6,833,789
Beginning plan fiduciary net position	41,966,465	44,329,454	44,579,284	47,598,298
Ending Plan Fiduciary Net Position	$ 44,329,454	$ 44,579,284	$ 47,598,298	$ 54,432,087
Net Pension Liability	$ 9,075,631	$ 11,692,422	$ 11,350,952	$ 7,282,716
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.01%	79.22%	80.74%	88.20%
Covered Payroll	$ 9,969,181	$ 9,898,879	$ 10,184,868	$ 10,878,149
Net Pension Liability as a Percentage of Covered Payroll	91.04%	118.12%	111.45%	66.95%

*Only nine years of information is currently available. The City will build this schedule over the next one-year period.

Measurement Year*				
2018	2019	2020	2021	2022
$ 1,815,221	$ 1,835,604	$ 1,960,996	$ 2,129,603	$ 2,246,496
4,146,821	4,370,163	4,647,018	4,910,093	5,252,290
(157,638)	83,126	25,922	1,296,789	596,882
-	341,667	-	-	-
(2,376,061)	(2,635,576)	(2,547,848)	(3,093,790)	(3,556,911)
3,428,343	3,994,984	4,086,088	5,242,695	4,538,757
61,714,803	65,143,146	69,138,130	73,224,218	78,466,913
$ 65,143,146	$ 69,138,130	$ 73,224,218	$ 78,466,913	$ 83,005,670
$ 1,884,709	$ 1,837,781	$ 1,990,464	$ 2,198,093	$ 2,269,285
748,324	762,113	819,734	887,863	938,274
(1,630,593)	8,197,761	4,640,479	8,606,491	(5,442,664)
(2,376,061)	(2,635,576)	(2,547,848)	(3,093,790)	(3,556,911)
(31,512)	(46,320)	(30,030)	(39,817)	(47,104)
(1,646)	(1,392)	(1,172)	273	56,210
(1,406,779)	8,114,367	4,871,627	8,559,113	(5,782,910)
54,432,087	53,025,308	61,139,675	66,011,302	74,570,415
$ 53,025,308	$ 61,139,675	$ 66,011,302	$ 74,570,415	$ 68,787,505
$ 12,117,838	$ 7,998,455	$ 7,212,916	$ 3,896,498	$ 14,218,165
81.40%	88.43%	90.15%	95.03%	82.87%
$ 10,690,348	$ 10,887,330	$ 11,700,455	$ 12,683,756	$ 13,403,916
113.35%	73.47%	61.65%	30.72%	106.07%

City of Alvin, Texas

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM
For the Year Ended September 30, 2023

	Measurement Year*			
	2014	**2015**	**2016**	**2017**
City's proportion of the net pension liability	2.245%	2.045%	2.284%	2.037%
City's proportionate share of the net pension liability	$ 407,953	$ 545,886	$ 665,359	$ 488,923
State's proportionate share of the net pension liability	137,856	189,220	230,021	160,103
Total	$ 545,809	$ 735,106	$ 895,380	$ 649,026
Number of Active Members**	44	50	50	44
City's net pension liability per active member	$ 9,272	$ 10,918	$ 13,307	$ 11,112
Plan fiduciary net position as a percentage of the total pension liability	83.5%	76.9%	76.3%	81.4%

*Only nine years of information is currently available. The City will build this schedule over the next one-year period.

**There is no compensation for active members. Number of active members is used instead.

Notes to Required Supplementary Information:

1. *Changes in benefit terms*

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

2. *Changes in assumptions*

Changes in assumptions reflect a change in investment rate of return on pension plan investments and discount rate used to measure the TPL from 7.75% to 7.50% based on August 31, 2022 actuarial valuation.

There were no other changes in assumptions or other inputs that affected measurement of the TPL during the measurement period.

Measurement Year*				
2018	2019	2020	2021	2022
2.175%	2.377%	2.338%	2.147%	2.255%
$ 470,897	$ 673,774	$ 589,430	$ 230,033	$ 925,228
130,691	199,860	168,029	63,685	240,173
$ 601,588	$ 873,634	$ 757,459	$ 293,718	$ 1,165,401
45	45	45	45	43
$ 10,464	$ 14,973	$ 13,098	$ 5,112	$ 21,517
84.3%	80.2%	83.2%	93.1%	75.2%

City of Alvin, Texas

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2023

	Measurement Year*			
	2017	**2018**	**2019**	**2020**
Total OPEB Liability				
Service cost	$ 20,668	$ 23,519	$ 21,775	$ 33,931
Interest (on the total OPEB liability)	18,568	19,029	20,877	18,881
Differences between expected and actual experience	-	(7,769)	(30,934)	(19,091)
Change of assumptions	47,344	(41,769)	110,590	110,294
Benefit payments**	(4,351)	(4,276)	(4,355)	(4,680)
Net Change in Total OPEB Liability	82,229	(11,266)	117,953	139,335
Beginning total OPEB liability	483,051	565,280	554,014	671,967
Ending Total OPEB Liability	$ 565,280	$ 554,014	$ 671,967	$ 811,302
Covered-Employee Payroll	$ 10,878,149	$ 10,690,348	$ 10,887,330	$ 11,700,455
Total OPEB Liability as a Percentage of Covered-Employee Payroll	5.20%	5.18%	6.17%	6.93%

*Only six years of information is currently available. The City will build this schedule over the next four-year period.

**Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%
Administrative expenses	All admininstrative expenses are paid through the PTF and accounted for under reporting requirements of 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 3.0% 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.

3. Other Information:

No assets are accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

The actuarial assumptions used in December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

There were no benefit changes during the year.

Measurement Year*	
2021	2022
$ 46,930	$ 45,573
16,556	16,371
(13,797)	(27,739)
27,290	(303,201)
(13,952)	(14,744)
63,027	(283,740)
811,302	874,329
$ 874,329	$ 590,589
$ 12,683,756	$ 13,403,916
6.89%	4.41%

City of Alvin, Texas

SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)

For the Year Ended September 30, 2023

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Actuarially determined contribution	$ 1,622,457	$ 1,658,549	$ 1,709,898	$ 1,875,080
Contributions in relation to the actuarially determined contribution	1,537,110	1,636,064	1,709,898	1,875,080
Contribution deficiency (excess)*	$ 85,347	$ 22,485	$ -	$ -
Covered payroll	$ 9,505,867	$ 9,753,201	$ 10,123,318	$ 10,679,704
Contributions as a percentage of covered payroll	16.17%	16.77%	16.89%	17.56%

*Contribution deficiencies are the result of the City contributing at the TMRS allowed phase-in rate.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years (longest amortization ladder)
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014 - December 31, 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

3. Other Information:

There were no benefit changes during the year.

Fiscal Year					
2018	**2019**	**2020**	**2021**	**2022**	**2023**
$ 1,872,284	$ 1,851,134	$ 1,943,783	$ 2,233,887	$ 2,232,695	$ 2,457,785
1,872,284	1,851,134	1,943,783	2,233,887	2,232,695	2,457,785
$ -	$ -	$ -	$ -	$ -	$ -
$ 10,592,375	$ 10,835,370	$ 11,455,188	$ 12,924,196	$ 13,116,767	$ 14,505,176
17.68%	17.08%	16.97%	17.28%	17.02%	16.94%

City of Alvin, Texas

SCHEDULE OF CONTRIBUTIONS

TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM (TESRS)

For the Year Ended September 30, 2023

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Contractually required contribution	$ 101,675	$ 96,600	$ 104,650	$ 98,525
Contributions in relation to the contractually required contribution	101,675	96,600	104,650	98,525
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Number of active members*	44	44	50	47
Contributions per active member	$ 2,311	$ 2,195	$ 2,093	$ 2,096

*There is no compensation for active members. Number of active members is used instead.

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 104,155	$ 106,520	$ 109,005	$ 103,075	$ 109,675	$ 119,285
104,155	106,520	109,005	103,075	109,675	119,285
$ -	$ -	$ -	$ -	$ -	$ -
47	46	47	44	47	46
$ 2,216	$ 2,316	$ 2,319	$ 2,343	$ 2,334	$ 2,593

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COMBINING STATEMENTS AND SCHEDULES

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City of Alvin, Texas

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

For the Year Ended September 30, 2023

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 2,251,393	$ 2,251,393	$ 2,076,658	$ (174,735)
Investment revenue	-	-	113	113
Total Revenues	2,251,393	2,251,393	2,076,771	(174,622)
Expenditures				
Debt service:				
Principal	1,363,641	1,363,641	1,363,641	-
Interest and fiscal fees	862,407	862,407	696,605	165,802
Total Expenditures	2,226,048	2,226,048	2,060,246	165,802
Net Change in Fund Balance	$ 25,345	$ 25,345	16,525	$ (8,820)
Beginning fund balance			41,051	
Ending Fund Balance			$ 57,576	

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted, committed, or assigned to expenditures for particular purposes.

Hotel/Motel Fund

This fund is used to account for hotel/motel tax revenue from local hotels and motels.

Special Investigation Fund

This fund is used to account for donations and expenditures related to law enforcement.

Court Building Security Fund

This fund is used to account for collection and disbursement of money used for court security.

Municipal Court Technology Fund

This fund is used to account for municipal court computer technology.

Donation Fund

This fund is designated to receive donations for various related activities.

Juvenile Case Manager Fund

This fund is used to account for revenues and expenditures related to juvenile case management.

Senior Fund

This fund is used to account for revenues and expenditures for senior citizen outreach.

Park Dedication Fund

This fund is designated to receive donations for local parks.

Comcast PEG Fees Fund

This fund is used to account for revenues and expenditures from Public, Educational, and Governmental (PEG) access

TIRZ No. 1 Fund

This fund is designated to separate property tax funds that will be utilized to pay for super speedway development.

TIRZ No. 2 Fund

This fund is designated to separate property tax funds that will be utilized to pay for certain infrastructure costs for the Kendall Lakes Redevelopment Authority.

TIRZ No. 3 Fund

This fund is designated to separate property tax funds that will be utilized to pay for certain infrastructure costs.

Kendall Lakes TIRZ Redevelopment Authority Fund

This fund is used to account for the development activity related to the Kendall Lakes area in TIRZ No. 2.

Sidewalk Fund

This fund is used to account for fees that are restricted for sidewalk projects.

PERMANENT FUND

The fund is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs.

Cemetery Fund

This fund is to account for the endowment of assets contributed and proceeds being expensed.

City of Alvin, Texas

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 2)

September 30, 2023

	Special Revenue Funds			
	Hotel/ Motel	**Special Investigation**	**Court Building Security**	**Municipal Court Technology**
Assets				
Cash and equity in pooled cash and investments	$ 415,464	$ 70,505	$ 144,391	$ 36,899
Receivables, net	84,873	-	-	-
Prepaid items	-	-	72	-
Total Assets	$ 500,337	$ 70,505	$ 144,463	$ 36,899
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	$ 8,535	$ -	$ -	$ 91
Total Liabilities	8,535	-	-	91
Fund balances:				
Nonspendable:				
Prepaid items	-	-	72	-
Perpetual care	-	-	-	-
Restricted for:				
Sidewalk projects	-	-	-	-
Enabling legislation	491,802	-	144,391	36,808
Tax increment reinvestment zone	-	-	-	-
Permanent fund	-	-	-	-
Assigned to:				
Special projects	-	70,505	-	-
Total Fund Balances	491,802	70,505	144,463	36,808
Total Liabilities and Fund Balances	$ 500,337	$ 70,505	$ 144,463	$ 36,899

Special Revenue Funds

Donation		Juvenile Case Manager		Senior		Park Dedication		Comcast PEG Fees		TIRZ No. 1	
$	129,738	$	74,233	$	22,017	$	543,960	$	506,500	$	10,363
	-		-		-		-		11,622		-
	-		-		-		-		-		-
$	129,738	$	74,233	$	22,017	$	543,960	$	518,122	$	10,363
$	-	$	415	$	1,910	$	-	$	-	$	-
	-		415		1,910		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		518,122		-
	-		-		-		-		-		10,363
	-		-		-		-		-		-
	129,738		73,818		20,107		543,960		-		-
	129,738		73,818		20,107		543,960		518,122		10,363
$	129,738	$	74,233	$	22,017	$	543,960	$	518,122	$	10,363

City of Alvin, Texas

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 2)

September 30, 2023

	Special Revenue Funds			
	TIRZ No. 2	TIRZ No. 3	Kendall Lakes TIRZ Redevelop-ment Authority	Sidewalk
Assets				
Cash and equity in pooled cash and investments	$ 224,561	$ 25,171	$ 2,538,025	$ 99,312
Receivables, net	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ 224,561	$ 25,171	$ 2,538,025	$ 99,312
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	$ -	$ -	$ -	$ -
Total Liabilities	-	-	-	-
Fund balances:				
Nonspendable:				
Prepaid items	-	-	-	-
Perpetual care	-	-	-	-
Restricted for:				
Sidewalk projects	-	-	-	99,312
Enabling legislation	-	-	-	-
Tax increment reinvestment zone	224,561	25,171	2,538,025	-
Permanent fund	-	-	-	-
Assigned to:				
Special projects	-	-	-	-
Total Fund Balances	224,561	25,171	2,538,025	99,312
Total Liabilities and Fund Balances	$ 224,561	$ 25,171	$ 2,538,025	$ 99,312

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Permanent Fund Cemetery	Total Nonmajor Governmental Funds
$ 830,534	$ 5,671,673
-	96,495
-	72
$ 830,534	$ 5,768,240
$ -	$ 10,951
-	10,951
-	72
50,000	50,000
-	99,312
-	1,191,123
-	2,798,120
780,534	780,534
-	838,128
830,534	5,757,289
$ 830,534	$ 5,768,240

City of Alvin, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 2)

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Hotel/ Motel	Special Investigation	Court Building Security	Municipal Court Technology
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Franchise fees	-	-	-	-
Hotel/motel occupancy tax	302,311	-	-	-
Fines and forfeitures	-	-	13,994	11,587
Charges for services	-	-	-	-
Intergovernmental	-	5,911	-	-
Investment revenue	54,255	2,041	2,565	104
Other revenue	-	31,838	-	-
Total Revenues	356,566	39,790	16,559	11,691
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	46,283	18,558	9,034
Community services	342,116	-	-	-
Culture, parks, and recreation	-	-	-	-
Debt service:				
Principal	2,345	-	-	-
Interest and fiscal charges	678	-	-	-
Total Expenditures	345,139	46,283	18,558	9,034
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,427	(6,493)	(1,999)	2,657
Other Financing Sources (Uses)				
Transfer in	-	-	-	-
Transfers (out)	(7,155)	-	-	-
Total Other Financing Sources (Uses)	(7,155)	-	-	-
Net Change in Fund Balances	4,272	(6,493)	(1,999)	2,657
Beginning fund balances	487,530	76,998	146,462	34,151
Ending Fund Balances	$ 491,802	$ 70,505	$ 144,463	$ 36,808

Special Revenue Funds

Donation	Juvenile Case Manager	Senior	Park Dedication	Comcast PEG Fees	TIRZ No. 1
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	28,135	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
58,516	-	-	-	-	-
5,428	219	219	16,284	1,391	-
-	14,587	26,782	78,600	-	263
63,944	14,806	27,001	94,884	29,526	263
-	-	-	-	-	-
-	30,646	-	-	-	-
-	-	10,747	-	-	-
49,217	-	-	440	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,217	30,646	10,747	440	-	-
14,727	(15,840)	16,254	94,444	29,526	263
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,727	(15,840)	16,254	94,444	29,526	263
115,011	89,658	3,853	449,516	488,596	10,100
$ 129,738	$ 73,818	$ 20,107	$ 543,960	$ 518,122	$ 10,363

City of Alvin, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 2)

For the Year Ended September 30, 2023

	Special Revenue Funds			
	TIRZ No. 2	TIRZ No. 3	Kendall Lakes TIRZ Redevelop-ment Authority	Sidewalk
Revenues				
Property taxes	$ 848,633	$ -	$ -	$ -
Franchise fees	-	-	-	-
Hotel/motel occupancy tax	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	7,496
Intergovernmental	-	-	-	-
Investment revenue	4,990	536	68,597	2,604
Other revenue	-	-	-	-
Total Revenues	853,623	536	68,597	10,100
Expenditures				
Current:				
General government	-	-	291,493	-
Public safety	-	-	-	-
Community services	-	-	-	-
Culture, parks, and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	291,493	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	853,623	536	(222,896)	10,100
Other Financing Sources (Uses)				
Transfer in	-	-	806,202	-
Transfers (out)	(806,202)	-	-	-
Total Other Financing Sources (Uses)	(806,202)	-	806,202	-
Net Change in Fund Balances	47,421	536	583,306	10,100
Beginning fund balances	177,140	24,635	1,954,719	89,212
Ending Fund Balances	$ 224,561	$ 25,171	$ 2,538,025	$ 99,312

Permanent Fund	
Cemetery	Total Nonmajor Governmental Funds
$ -	$ 848,633
-	28,135
-	302,311
-	25,581
81,750	89,246
-	64,427
32,399	191,632
-	152,070
114,149	1,702,035
-	291,493
-	104,521
10,532	363,395
-	49,657
-	2,345
-	678
10,532	812,089
103,617	889,946
-	806,202
(48,891)	(862,248)
(48,891)	(56,046)
54,726	833,900
775,808	4,923,389
$ 830,534	$ 5,757,289

City of Alvin, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended September 30, 2023

	Hotel/Motel			
	Original Budget Amounts	**Final Budget Amounts**	**Actual Amounts**	**Variance with Final Budget Positive (Negative)**
Revenues				
Hotel/motel occupancy tax	$ 220,000	$ 220,000	$ 302,311	$ 82,311
Investment revenue	32,150	32,150	54,255	22,105
Total Revenues	252,150	252,150	356,566	104,416
Expenditures				
Current:				
Community services	368,996	368,996	342,116	26,880
Debt service:				
Principal	2,345	2,345	2,345	-
Interest and fiscal charges	679	679	678	1
Total Expenditures	372,020	372,020	345,139	26,881
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,870)	(119,870)	11,427	131,297
Other Financing Sources (Uses)				
Transfers (out)	(7,155)	(7,155)	(7,155)	-
Total Other Financing (Uses)	(7,155)	(7,155)	(7,155)	-
Net Change in Fund Balance	$ (127,025)	$ (127,025)	4,272	$ 131,297
Beginning fund balance			487,530	
Ending Fund Balance			$ 491,802	

City of Alvin, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS (Continued)

For the Year Ended September 30, 2023

	Special Investigation			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 4,000	$ 4,000	$ 5,911	$ 1,911
Investment revenue	10	10	2,041	2,031
Other revenue	30,050	30,050	31,838	1,788
Total Revenues	34,060	34,060	39,790	5,730
Expenditures				
Current:				
Public safety	38,000	49,459	46,283	3,176
Net Change in Fund Balance	$ (3,940)	$ (15,399)	(6,493)	$ 8,906
Beginning fund balance			76,998	
Ending Fund Balance			$ 70,505	

	Court Building Security			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	$ 15,000	$ 15,000	$ 13,994	$ (1,006)
Investment revenue	10	10	2,565	2,555
Total Revenues	15,010	15,010	16,559	1,549
Expenditures				
Current:				
Public safety	18,440	20,745	18,558	2,187
Total Expenditures	18,440	20,745	18,558	2,187
Net Change in Fund Balance	$ (3,430)	$ (5,735)	(1,999)	$ 3,736
Beginning fund balance			146,462	
Ending Fund Balance			$ 144,463	

City of Alvin, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS (Continued)

For the Year Ended September 30, 2023

Municipal Court Technology

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	$ 15,000	$ 15,000	$ 11,587	$ (3,413)
Investment revenue	-	-	104	104
Total Revenues	15,000	15,000	11,691	(3,309)
Expenditures				
Current:				
Public safety	20,800	21,616	9,034	12,582
Total Expenditures	20,800	21,616	9,034	12,582
Net Change in Fund Balance	$ (5,800)	$ (6,616)	2,657	$ 9,273
Beginning fund balance			34,151	
Ending Fund Balance			$ 36,808	

Donation

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 20,100	$ 40,400	$ 58,516	$ 18,116
Investment revenue	20	20	5,428	5,408
Total Revenues	20,120	40,420	63,944	23,524
Expenditures				
Current:				
General government	-	125	-	125
Public safety	4,515	4,515	-	4,515
Culture, parks, and recreation	21,000	56,510	49,217	7,293
Total Expenditures	25,515	61,150	49,217	11,933
Net Change in Fund Balance	$ (5,395)	$ (20,730)	14,727	$ 35,457
Beginning fund balance			115,011	
Ending Fund Balance			$ 129,738	

CITY OF ALVIN, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS (Continued)

For the Year Ended September 30, 2023

	Juvenile Case Manager			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Investment revenue	$ -	$ -	$ 219	$ 219
Other revenue	18,000	18,000	14,587	(3,413)
Total Revenues	18,000	18,000	14,806	(3,194)
Expenditures				
Current:				
Public safety	26,501	32,651	30,646	2,005
Total Expenditures	26,501	32,651	30,646	2,005
Net Change in Fund Balance	$ (8,501)	$ (14,651)	(15,840)	$ (1,189)
Beginning fund balance			89,658	
Ending Fund Balance			$ 73,818	

	Senior			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Investment revenue	$ -	$ -	$ 219	$ 219
Other revenue	2,000	3,220	26,782	23,562
Total Revenues	2,000	3,220	27,001	23,781
Expenditures				
Current:				
Community services	6,000	10,975	10,747	228
Total Expenditures	6,000	10,975	10,747	228
Net Change in Fund Balance	$ (4,000)	$ (7,755)	16,254	$ 24,009
Beginning fund balance			3,853	
Ending Fund Balance			$ 20,107	

City of Alvin, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS (Continued)

For the Year Ended September 30, 2023

	Park Dedication			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Other revenue	$ 20,000	$ 20,000	$ 78,600	$ 58,600
Investment revenue	100	100	16,284	16,184
Total Revenues	20,100	20,100	94,884	74,784
Expenditures				
Current:				
Culture, parks, and recreation	-	4,740	440	4,300
Total Expenditures	-	4,740	440	4,300
Net Change in Fund Balance	$ 20,100	$ 15,360	94,444	$ 79,084
Beginning fund balance			449,516	
Ending Fund Balance			$ 543,960	

	Comcast PEG Fees			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Franchise fees	$ 48,000	$ 48,000	$ 28,135	$ (19,865)
Investment revenue	-	-	1,391	1,391
Total Revenues	48,000	48,000	29,526	(18,474)
Net Change in Fund Balance	$ 48,000	$ 48,000	29,526	$ (18,474)
Beginning fund balance			488,596	
Ending Fund Balance			$ 518,122	

City of Alvin, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS (Continued)

For the Year Ended September 30, 2023

TIRZ No. 2

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 828,806	$ 847,656	$ 848,633	$ 977
Investment revenue	-	-	4,990	4,990
Total Revenues	828,806	847,656	853,623	5,967
Excess of Revenues Over Expenditures	828,806	847,656	853,623	5,967
Other Financing Sources (Uses)				
Transfers (out)	(786,891)	(806,241)	(806,202)	39
Total Other Financing (Uses)	(786,891)	(806,241)	(806,202)	39
Net Change in Fund Balance	$ 41,915	$ 41,415	47,421	$ 6,006
Beginning fund balance			177,140	
Ending Fund Balance			$ 224,561	

Kendall Lakes TIRZ Redevelopment Authority

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Investment revenue	$ 700	$ 700	$ 68,597	$ 67,897
Total Revenues	700	700	68,597	67,897
Expenditures				
Current:				
General government	319,700	319,700	291,493	28,207
Total Expenditures	319,700	319,700	291,493	28,207
(Deficiency) of Revenues (Under) Expenditures	(319,000)	(319,000)	(222,896)	96,104
Other Financing Sources (Uses)				
Transfers in	786,891	806,241	806,202	(39)
Total Other Financing Sources	786,891	806,241	806,202	(39)
Net Change in Fund Balance	$ 467,891	$ 487,241	583,306	$ 96,065
Beginning fund balance			1,954,719	
Ending Fund Balance			$ 2,538,025	

City of Alvin, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR PERMANENT FUND

For the Year Ended September 30, 2023

	Cemetery			
	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 82,150	$ 82,150	$ 81,750	$ (400)
Investment revenue	100	100	32,399	32,299
Total Revenues	82,250	82,250	114,149	31,899
Expenditures				
Current:				
Community services	10,532	10,532	10,532	-
Total Expenditures	10,532	10,532	10,532	-
Excess of Revenues Over Expenditures	71,718	71,718	103,617	31,899
Other Financing Sources (Uses)				
Transfers (out)	(43,817)	(48,917)	(48,891)	26
Total Other Financing (Uses)	(43,817)	(48,917)	(48,891)	26
Net Change in Fund Balance	$ 27,901	$ 22,801	54,726	$ 31,925
Beginning fund balance			775,808	
Ending Fund Balance			$ 830,534	

Vehicle Maintenance Fund

This internal service fund is used to account for equipment replacement and maintenance services to departments or agencies of the City on a cost reimbursement basis.

Vehicle Replacement Fund

This internal service fund is used to account for vehicle replacement services to departments or agencies of the City on a cost reimbursement basis.

IT Maintenance Fund

This internal service fund is used to account for Information Techonlogy (IT) maintenance services to departments or agencies of the City on a cost reimbursement basis.

Computer Replacement Fund

This internal service fund is used to account for computer replacement services to departments or agencies of the City on a cost reimbursement basis.

Building Maintenance Fund

This internal service fund is used to account for building maintenance to departments or agencies of the City on a cost reimbursement basis.

City of Alvin, Texas

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

September 30, 2023

	Vehicle Maintenance	Vehicle Replacement	IT Maintenance	Computer Replacement
Assets				
Current assets:				
Cash and equity in pooled cash and investments	$ 698,094	$ 3,309,176	$ 1,199,415	$ 498,335
Accounts receivable	-	3,618	-	-
Inventory	4,236	-	-	-
Total Current Assets	702,330	3,312,794	1,199,415	498,335
Noncurrent assets:				
Capital assets:				
Buildings	7,754	-	-	-
Equipment	65,372	3,984,986	-	264,046
Less: accumulated depreciation	(75,972)	(2,896,073)	-	(95,757)
Total Capital Assets (Net of Accumulated Depreciation)	(2,846)	1,088,913	-	168,289
Total Noncurrent Assets	(2,846)	1,088,913	-	168,289
Total Assets	699,484	4,401,707	1,199,415	666,624
Deferred Outflows of Resources				
Deferred outflows - pensions	52,802	-	42,595	-
Total Deferred Outflows of Resources	52,802	-	42,595	-
Liabilities				
Current liabilities:				
Accounts payable	75,242	32,892	28,651	18,711
Compensated absences	15,052	-	9,004	-
Total Current Liabilities	90,294	32,892	37,655	18,711
Noncurrent liabilities:				
Compensated absences	1,673	-	1,001	-
Net pension liability	147,574	-	47,415	-
Total Noncurrent Liabilities	149,247	-	48,416	-
Total Liabilities	239,541	32,892	86,071	18,711
Net Position				
Net investment in capital assets	(2,846)	1,088,913	-	168,289
Unrestricted	515,591	3,279,902	1,155,939	479,624
Total Net Position	$ 512,745	$ 4,368,815	$ 1,155,939	$ 647,913

Building Maintenance	Total Internal Service Funds
$ 223,523	$ 5,928,543
-	3,618
-	4,236
223,523	5,936,397
112,537	120,291
37,358	4,351,762
(7,311)	(3,075,113)
142,584	1,396,940
142,584	1,396,940
366,107	7,333,337
127,331	222,728
127,331	222,728
175,902	331,398
29,013	53,069
204,915	384,467
3,224	5,898
268,932	463,921
272,156	469,819
477,071	854,286
142,584	1,396,940
(126,217)	5,304,839
$ 16,367	$ 6,701,779

City of Alvin, Texas

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2023

	Vehicle Maintenance	Vehicle Replacement	IT Maintenance	Computer Replacement
Operating Revenues				
Charges for sales and services	$ 812,159	$ 621,663	$ 756,362	$ 157,532
Other revenues	25,205	120,657	-	-
Total Operating Revenues	837,364	742,320	756,362	157,532
Operating Expenses				
Personnel services	252,812	-	194,303	-
Supplies	663,516	436,231	558,481	113,480
Depreciation	11,536	255,527	-	6,872
Total Operating Expenses	927,864	691,758	752,784	120,352
Operating Income (Loss)	(90,500)	50,562	3,578	37,180
Nonoperating Revenues (Expenses)				
Gain on disposal of capital assets	-	9,343	-	-
Investment revenues	25,324	139,314	43,630	10,508
Total Nonoperating Revenues	25,324	148,657	43,630	10,508
Change in Net Position	(65,176)	199,219	47,208	47,688
Beginning net position	577,921	4,169,596	1,108,731	600,225
Ending Net Position	$ 512,745	$ 4,368,815	$ 1,155,939	$ 647,913

Building Maintenance	Total Internal Service Funds
$ 2,844,047	$ 5,191,763
4,375	150,237
2,848,422	5,342,000
2,802,372	3,249,487
3,257	1,774,965
4,835	278,770
2,810,464	5,303,222
37,958	38,778
-	9,343
810	219,586
810	228,929
38,768	267,707
(22,401)	6,434,072
$ 16,367	$ 6,701,779

City of Alvin, Texas

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended September 30, 2023

	Vehicle Maintenance	Vehicle Replacement	IT Maintenance	Computer Replacement
Cash Flows from Operating Activities				
Receipts from customers and users	$ 839,753	$ 738,702	$ 756,362	$ 157,532
Payments to suppliers	(619,557)	(403,339)	(552,374)	(97,685)
Payments to employees	(254,327)	-	(204,249)	-
Net Cash Provided (Used) by Operating Activities	(34,131)	335,363	(261)	59,847
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	-	(353,063)	-	(19,173)
Proceeds from sale of capital assets	-	9,343	-	-
Net Cash (Used) by Capital and Related Financing Activities	-	(343,720)	-	(19,173)
Cash Flows from Investing Activities				
Interest on investments	25,324	139,314	43,630	10,508
Net Cash Provided by Investing Activities	25,324	139,314	43,630	10,508
Net Increase (Decrease) in Cash and Equity in Pooled Cash and Investments	(8,807)	130,957	43,369	51,182
Beginning cash and equity in pooled cash and investments	706,901	3,178,219	1,156,046	447,153
Ending Cash and Equity in Pooled Cash and Investments	$ 698,094	$ 3,309,176	$ 1,199,415	$ 498,335
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ (90,500)	$ 50,562	$ 3,578	$ 37,180
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	11,536	255,527	-	6,872
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in Assets:				
Accounts receivable	-	(3,618)	-	-
Deferred outflows of resources	(25,591)	-	(18,437)	-
Inventories	2,389	-	-	-
Increase (Decrease) in Liabilities:				
Accounts payable	43,959	32,892	6,107	15,795
Net pension liability	54,052	-	38,942	-
Deferred inflows of resources	(33,770)	-	(35,977)	-
Compensated absences	3,794	-	5,526	-
Net Cash Provided (Used) by Operating Activities	$ (34,131)	$ 335,363	$ (261)	$ 59,847

Building Maintenance	Total Internal Service Funds
$ 2,848,422	$ 5,340,771
38,647	(1,634,308)
(2,650,935)	(3,109,511)
236,134	596,952
(118,415)	(490,651)
-	9,343
(118,415)	(481,308)
810	219,586
810	219,586
118,529	335,230
104,994	5,593,313
$ 223,523	$ 5,928,543
$ 37,958	$ 38,778
4,835	278,770
-	(3,618)
(127,331)	(171,359)
-	2,389
41,904	140,657
268,932	361,926
-	(69,747)
9,836	19,156
$ 236,134	$ 596,952

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OTHER STATEMENTS

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CITY OF ALVIN, TEXAS

CONSOLIDATED BALANCE SHEET
GENERAL FUND - SUB-FUNDS

September 30, 2023

	General Operating	Fire Capital	Tree Preservation	COVID Disaster
Assets				
Cash and equity in pooled cash and investments	$ 9,842,835	$ 127,951	$ 235,727	$ 26,923
Investments	1,015,046	-	-	-
Receivables, net	1,679,674	33,800	-	-
Prepaid items	36,717	-	-	-
Total Assets	$ 12,574,272	$ 161,751	$ 235,727	$ 26,923
Liabilities				
Accounts payable and accrued liabilities	$ 455,312	$ -	$ 10,660	$ -
Other payables	97,828	-	-	-
Unearned revenue	5,904	-	-	-
Total Liabilities	559,044	-	10,660	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	528,945	-	-	-
Total Deferred Inflows of Resources	528,945	-	-	-
Fund Balances				
Nonspendable:				
Prepaid items	36,717	-	-	-
Assigned to:				
Special projects	-	161,751	225,067	-
Disaster recovery	-	-	-	26,923
Compensated absences	914,604	-	-	-
Unassigned	10,534,962	-	-	-
Total Fund Balances	11,486,283	161,751	225,067	26,923
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 12,574,272	$ 161,751	$ 235,727	$ 26,923

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American Rescue Program	General Revenue	General Projects	Total General Fund
$ 2,926,948	$ 3,603	$ 1,703,895	$ 14,867,882
-	-	-	1,015,046
-	-	-	1,713,474
-	-	-	36,717
$ 2,926,948	$ 3,603	$ 1,703,895	$ 17,633,119
$ 2,556	$ -	$ 6,217	$ 474,745
-	-	-	97,828
2,684,511	-	-	2,690,415
2,687,067	-	6,217	3,262,988
-	-	-	528,945
-	-	-	528,945
-	-	-	36,717
-	3,603	1,697,678	2,088,099
239,881	-	-	266,804
-	-	-	914,604
-	-	-	10,534,962
239,881	3,603	1,697,678	13,841,186
$ 2,926,948	$ 3,603	$ 1,703,895	$ 17,633,119

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City of Alvin, Texas

CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GENERAL FUND - SUB-FUNDS

For the Year Ended September 30, 2023

	General Operating	Fire Capital	Tree Preservation	COVID Disaster
Revenues				
Property taxes	$ 11,336,825	$ -	$ -	$ -
Sales taxes	3,217,140	-	-	-
Franchise fees	1,216,125	-	-	-
Other taxes	612,316	-	-	-
Licenses and permits	1,541,846	-	-	-
Fines and forfeitures	492,749	-	-	-
Charges for services	576,778	135,200	14,371	-
Intergovernmental	163,160	-	-	-
Investment revenue	379,340	1,357	3,766	1,030
Other revenue	41,986	-	-	-
Total Revenues	19,578,265	136,557	18,137	1,030
Expenditures				
Current:				
General government	5,125,305	-	-	-
Public safety	11,299,747	-	-	-
Public services	1,381,851	-	-	-
Community services	157,136	-	-	-
Culture, parks, and recreation	1,795,624	-	31,727	-
Capital outlay	545,144	-	-	-
Debt service				
Principal	40,580	31,178	-	-
Interest	-	6,580	-	-
Total Expenditures	20,345,387	37,758	31,727	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(767,122)	98,799	(13,590)	1,030
Other Financing Sources (Uses)				
Transfers in	1,498,399	-	-	-
Transfers (out)	33,183	(33,183)	-	-
Leases	342,305	-	-	-
Total Other Financing Sources (Uses)	1,873,887	(33,183)	-	-
Net Change in Fund Balances	1,106,765	65,616	(13,590)	1,030
Beginning fund balances	10,379,518	96,135	238,657	25,893
Ending Fund Balances	$ 11,486,283	$ 161,751	$ 225,067	$ 26,923

American Rescue Program	General Revenue	General Projects	Total General Fund
$ -	$ -	$ -	$ 11,336,825
-	-	-	3,217,140
-	-	-	1,216,125
-	-	-	612,316
-	-	-	1,541,846
-	-	-	492,749
-	-	-	726,349
3,595,963	-	-	3,759,123
212,910	47	46,688	645,138
-	25,000	-	66,986
3,808,873	25,047	46,688	23,614,597
166,761	-	16,500	5,308,566
740,512	-	91,845	12,132,104
-	-	-	1,381,851
2,688,691	-	-	2,845,827
-	-	-	1,827,351
-	21,444	703,485	1,270,073
-	-	-	71,758
-	-	-	6,580
3,595,964	21,444	811,830	24,844,110
212,909	3,603	(765,142)	(1,229,513)
-	-	303,866	1,802,265
-	-	-	-
-	-	-	342,305
-	-	303,866	2,144,570
212,909	3,603	(461,276)	915,057
26,972	-	2,158,954	12,926,129
$ 239,881	$ 3,603	$ 1,697,678	$ 13,841,186

City of Alvin, Texas

CONSOLIDATED STATEMENT OF NET POSITION
WATER AND SEWER FUND - SUB-FUNDS (Page 1 of 4)
September 30, 2023

	Utility Debt Obligation	Impact Fees	Utility Operating	Utility Projects
Assets				
Current assets				
Cash and equity in pooled cash and investments	$ -	$ -	$ 5,118,494	$ 630,703
Investments	-	-	4,707,178	-
Accounts receivable (net of allowance for uncollectibles)	-	-	1,995,958	128,742
Inventory	-	-	12,319	-
Restricted cash, cash equivalents, and investments:				
Construction and debt obligation	3,915,799	6,768,031	-	-
Customer deposits	-	-	1,432,844	-
Total Current Assets	3,915,799	6,768,031	13,266,793	759,445
Capital assets:				
Land	-	-	937,829	-
Buildings	-	-	7,033,348	-
Improvements	-	1,783,726	3,586,974	272,522
Infrastructure	-	-	51,171,807	-
Equipment	-	-	1,733,674	1,623,023
Construction in progress	-	3,852,615	-	148,533
Less allowance for depreciation	-	-	(45,469,362)	-
Total Capital Assets (Net)	-	5,636,341	18,994,270	2,044,078
Total Noncurrent Assets	-	5,636,341	18,994,270	2,044,078
Total Assets	3,915,799	12,404,372	32,261,063	2,803,523
Deferred Outflows of Resources				
Deferred outflows - pensions	-	-	545,035	-
Deferred outflows - OPEB	-	-	13,529	-
Deferred loss on refunding	-	-	804,927	-
Total Deferred Outflows of Resources	-	-	1,363,491	-

2015 Certificates of Obligation	2018 Utility Bond	2019 Utility Bond	2020 Utility Bond	2021 Utility Bond	2022 Utility Bond
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
717,750	93,819	389,189	7,006,107	5,041,311	26,591,840
-	-	-	-	-	-
717,750	93,819	389,189	7,006,107	5,041,311	26,591,840
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,619,386	3,545,940	8,680,642	1,533,962	-	-
155,132	3,073,343	-	-	-	-
1,194,349	4,737,916	5,987,490	9,860,989	197,168	1,207,332
-	-	-	-	-	-
6,968,867	11,357,199	14,668,132	11,394,951	197,168	1,207,332
6,968,867	11,357,199	14,668,132	11,394,951	197,168	1,207,332
7,686,617	11,451,018	15,057,321	18,401,058	5,238,479	27,799,172
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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City of Alvin, Texas

CONSOLIDATED STATEMENT OF NET POSITION
WATER AND SEWER FUND - SUB-FUNDS (Page 2 of 4)
September 30, 2023

	Total Water and Sewer Fund
Assets	
Current assets	
Cash and equity in pooled cash and investments	$ 5,749,197
Investments	4,707,178
Accounts receivable (net of allowance for uncollectibles)	2,124,700
Inventory	12,319
Restricted cash, cash equivalents, and investments:	
Construction and debt obligation	50,523,846
Customer deposits	1,432,844
Total Current Assets	64,550,084
Capital assets:	
Land	937,829
Buildings	7,033,348
Improvements	5,643,222
Infrastructure	70,551,737
Equipment	6,585,172
Construction in progress	27,186,392
Less allowance for depreciation	(45,469,362)
Total Capital Assets (Net)	72,468,338
Total Noncurrent Assets	72,468,338
Total Assets	137,018,422
Deferred Outflows of Resources	
Deferred outflows - pensions	545,035
Deferred outflows - OPEB	13,529
Deferred loss on refunding	804,927
Total Deferred Outflows of Resources	1,363,491

City of Alvin, Texas

CONSOLIDATED STATEMENT OF NET POSITION
WATER AND SEWER FUND - SUB-FUNDS (Page 3 of 4)

September 30, 2023

	Utility Debt Obligation	Impact Fees	Utility Operating	Utility Projects
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities	$ -	$ 386,279	$ 148,239	$ 125,742
Accrued interest payable	574,321	-	-	-
Bonds payable - current	-	-	2,846,511	-
Compensated absences	-	-	84,180	-
Current Liabilities Payable From Restricted Assets				
Customer deposits	-	-	1,432,844	-
Total Current Liabilities	574,321	386,279	4,511,774	125,742
Noncurrent liabilities				
Bonds payable, net of deferred charges	-	-	15,106,769	-
Compensated absences	-	-	9,353	-
Net pension liability	-	-	1,108,352	-
Total OPEB liability	-	-	73,866	-
Total Noncurrent Liabilities	-	-	16,298,340	-
Total Liabilities	574,321	386,279	20,810,114	125,742
Deferred Inflows of Resources				
Deferred inflows - OPEB	-	-	19,445	-
Total Deferred Inflows of Resources	-	-	19,445	-
Net Position				
Net investment in capital assets	-	5,636,341	1,845,917	2,044,078
Restricted for debt service	-	-	1,764,472	-
Unrestricted net position	3,341,478	6,381,752	9,184,606	633,703
Total Net Position	$ 3,341,478	$ 12,018,093	$ 12,794,995	$ 2,677,781

2015 Certificates of Obligation	2018 Utility Bond	2019 Utility Bond	2020 Utility Bond	2021 Utility Bond	2022 Utility Bond
$ 6,920	$ 18,268	$ 821,001	$ 962,855	$ 45,200	$ 325,841
-	-	-	-	-	-
-	-	765,000	865,000	235,000	-
-	-	-	-	-	-
-	-	-	-	-	-
6,920	18,268	1,586,001	1,827,855	280,200	325,841
-	-	12,494,987	15,335,366	4,491,161	26,148,554
-	-	-	-	-	
-	-	-	-	-	-
-	-	-	-	-	-
-	-	12,494,987	15,335,366	4,491,161	26,148,554
6,920	18,268	14,080,988	17,163,221	4,771,361	26,474,395
-	-	-	-	-	-
-	-	-	-	-	-
7,679,697	11,432,750	976,333	1,237,837	467,118	1,324,777
-	-	-	-	-	-
-	-	-	-	-	-
$ 7,679,697	$ 11,432,750	$ 976,333	$ 1,237,837	$ 467,118	$ 1,324,777

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CITY OF ALVIN, TEXAS

CONSOLIDATED STATEMENT OF NET POSITION

WATER AND SEWER FUND - SUB-FUNDS (Page 4 of 4)

September 30, 2023

	Total Water and Sewer Fund
Liabilities	
Current Liabilities	
Accounts payable and accrued liabilities	$ 2,840,345
Accrued interest payable	574,321
Bonds payable - current	4,711,511
Compensated absences	84,180
Current Liabilities Payable From Restricted Assets	
Customer deposits	1,432,844
Total Current Liabilities	9,643,201
Noncurrent liabilities	
Bonds payable, net of deferred charges	73,576,837
Compensated absences	9,353
Net pension liability	1,108,352
Total OPEB liability	73,866
Total Noncurrent Liabilities	74,768,408
Total Liabilities	84,411,609
Deferred Inflows of Resources	
Deferred inflows - OPEB	19,445
Total Deferred Inflows of Resources	19,445
Net Position	
Net investment in capital assets	32,644,848
Restricted for debt service	1,764,472
Unrestricted net position	19,541,539
Total Net Position	$ 53,950,859

CITY OF ALVIN, TEXAS

CONSOLIDATED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - WATER AND SEWER FUND - SUB-FUNDS (Page 1 of 2)

For the Year Ended September 30, 2023

	Utility Debt Obligation	Impact Fees	Utility Operating	Utility Projects
Operating Revenues				
Water services	$ -	$ -	$ 6,997,656	$ -
Sewer services	-	-	7,167,075	-
Other revenues	-	1,885,390	41,050	-
Total Operating Revenues	-	1,885,390	14,205,781	-
Operating Expenses				
Water services	-	23,100	2,696,117	-
Sewer services	-	-	2,928,598	595,199
Depreciation	-	-	1,770,822	-
Total Operating Expenses	-	23,100	7,395,537	595,199
Operating Income (Loss)	-	1,862,290	6,810,244	(595,199)
Nonoperating Revenues (Expenses)				
Intergovernmental	-	-	-	440,249
Investment revenues	27,715	192,994	269,174	59,776
Interest and fiscal agent fees	(2,855,002)	-	218,397	-
Total Nonoperating Revenues (Expenses)	(2,827,287)	192,994	487,571	500,025
Income (Loss) Before Contributions and Transfers	(2,827,287)	2,055,284	7,297,815	(95,174)
Contributions and Transfers				
Capital contributions	-	2,688,691	-	-
Transfers in	2,927,899	-	(5,051,201)	-
Transfers (out)	-	-	(964,376)	-
Total Contributions and Transfers	2,927,899	2,688,691	(6,015,577)	-
Change in Net Position	100,612	4,743,975	1,282,238	(95,174)
Beginning net position	3,240,866	7,274,118	11,512,757	2,772,955
Ending Net Position	$ 3,341,478	$ 12,018,093	$ 12,794,995	$ 2,677,781

2015 Certificates of Obligation	2018 Utility Bond	2019 Utility Bond	2020 Utility Bond	2021 Utility Bond	2022 Utility Bond
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,105	-	-	-
-	3,600	418,704	1,027,863	-	-
-	-	-	-	-	-
-	3,600	420,809	1,027,863	-	-
-	(3,600)	(420,809)	(1,027,863)	-	-
-	-	-	-	-	-
35,183	16,325	47,949	574,487	214,688	1,239,349
-	-	-	-	-	-
35,183	16,325	47,949	574,487	214,688	1,239,349
35,183	12,725	(372,860)	(453,376)	214,688	1,239,349
-	-	-	-	-	-
-	-	832,187	953,257	252,430	85,428
-	-	-	-	-	-
-	-	832,187	953,257	252,430	85,428
35,183	12,725	459,327	499,881	467,118	1,324,777
7,644,514	11,420,025	517,006	737,956	-	-
$ 7,679,697	$ 11,432,750	$ 976,333	$ 1,237,837	$ 467,118	$ 1,324,777

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City of Alvin, Texas

CONSOLIDATED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - WATER AND SEWER FUND - SUB-FUNDS (Page 2 of 2)

For the Year Ended September 30, 2023

	Total Water and Sewer Fund
Operating Revenues	
Water services	$ 6,997,656
Sewer services	7,167,075
Other revenues	1,926,440
Total Operating Revenues	16,091,171
Operating Expenses	
Water services	2,721,322
Sewer services	4,973,964
Depreciation	1,770,822
Total Operating Expenses	9,466,108
Operating Income (Loss)	6,625,063
Nonoperating Revenues (Expenses)	
Intergovernmental	440,249
Investment revenues	2,677,640
Interest and fiscal agent fees	(2,636,605)
Total Nonoperating Revenues (Expenses)	481,284
Income (Loss) Before Contributions and Transfers	7,106,347
Contributions and Transfers	
Capital contributions	2,688,691
Transfers in	-
Transfers (out)	(964,376)
Total Contributions and Transfers	1,724,315
Change in Net Position	8,830,662
Beginning net position	45,120,197
Ending Net Position	$ 53,950,859

City of Alvin, Texas

CONSOLIDATED STATEMENT OF CASH FLOWS
WATER AND SEWER FUND - SUB-FUNDS (Page 1 of 4)
For the Year Ended September 30, 2023

	Utility Debt Obligation	Impact Fees	Utility Operating	Utility Projects
Cash Flows from Operating Activities				
Receipts from customers and users	$ -	$ 1,885,390	$ 13,711,509	$ (93,642)
Payments/credits to/from suppliers	-	363,179	(3,299,470)	(563,772)
Payments to employees	-	-	(2,749,558)	-
Net Cash Provided (Used) by Operating Activities	-	2,248,569	7,662,481	(657,414)
Cash Flows from Noncapital Financing Activities				
Transfers from other funds	2,927,899	-	-	-
Transfer to other funds	-	-	(6,015,577)	-
Intergovernmental	-	-	-	440,249
Net Cash (Used) by Noncapital Financing Activities	2,927,899	-	(6,015,577)	440,249
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	-	(940,625)	377,157	(439,681)
Interest and fiscal agent fees paid	(2,855,002)	-	-	-
Principal paid on capital debt	-	-	(1,672,574)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,855,002)	(940,625)	(1,295,417)	(439,681)
Cash Flows from Investing Activities				
Purchase of investments	-	-	(2,000,000)	-
Interest on investments	27,715	192,994	269,174	59,776
Net Cash Provided (Used) by Investing Activities	27,715	192,994	(1,730,826)	59,776
Net Increase (Decrease) in Cash and Equity in Pooled Cash and Investments	100,612	1,500,938	(1,379,339)	(597,070)
Beginning cash and equity in pooled cash and investments	3,815,187	5,267,093	7,930,677	1,227,773
Ending Cash and Equity in Pooled Cash and Investments	$ 3,915,799	$ 6,768,031	$ 6,551,338	$ 630,703
Ending Cash and Equity in Pooled Cash and Investments:				
Unrestricted cash and equity in pooled cash and investments	$ -	$ -	$ 5,118,494	$ 630,703
Restricted cash and equity in pooled cash and investments	3,915,799	6,768,031	1,432,844	-
	$ 3,915,799	$ 6,768,031	$ 6,551,338	$ 630,703

2015 Certificates of Obligation	2018 Utility Bond	2019 Utility Bond	2020 Utility Bond	2021 Utility Bond	2022 Utility Bond
$ -	$ -	$ -	$ -	$ -	$ -
6,920	(102,531)	175,231	(2,178,250)	45,200	316,178
-	-	-	-	-	-
6,920	(102,531)	175,231	(2,178,250)	45,200	316,178
-	-	832,187	953,257	252,430	85,428
-	-	-	-	-	-
-	-	-	-	-	-
-	-	832,187	953,257	252,430	85,428
(55,764)	(446,966)	166,009	(8,488,222)	(197,167)	(1,197,668)
-	-	-	-	-	-
-	-	(832,187)	(953,256)	(252,430)	(85,428)
(55,764)	(446,966)	(666,178)	(9,441,478)	(449,597)	(1,283,096)
-	-	-	-	-	-
35,183	16,325	47,949	574,487	214,688	1,239,349
35,183	16,325	47,949	574,487	214,688	1,239,349
(13,661)	(533,172)	389,189	(10,091,984)	62,721	357,859
731,411	626,991	-	17,098,091	4,978,590	26,233,981
$ 717,750	$ 93,819	$ 389,189	$ 7,006,107	$ 5,041,311	$ 26,591,840
$ -	$ -	$ -	$ -	$ -	$ -
717,750	93,819	389,189	7,006,107	5,041,311	26,591,840
$ 717,750	$ 93,819	$ 389,189	$ 7,006,107	$ 5,041,311	$ 26,591,840

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CITY OF ALVIN, TEXAS

CONSOLIDATED STATEMENT OF CASH FLOWS
WATER AND SEWER FUND - SUB-FUNDS (Page 2 of 4)

For the Year Ended September 30, 2023

	Total Water and Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers and users	$ 15,503,257
Payments/credits to/from suppliers	(5,237,315)
Payments to employees	(2,749,558)
Net Cash Provided (Used) by Operating Activities	7,516,384
Cash Flows from Noncapital Financing Activities	
Transfers from other funds	5,051,201
Transfer to other funds	(6,015,577)
Intergovernmental	440,249
Net Cash (Used) by Noncapital Financing Activities	(524,127)
Cash Flows from Capital and Related Financing Activities	
Acquisition and construction of capital assets	(11,222,927)
Interest and fiscal agent fees paid	(2,855,002)
Principal paid on capital debt	(3,795,875)
Net Cash Provided (Used) by Capital and Related Financing Activities	(17,873,804)
Cash Flows from Investing Activities	
Purchase of investments	(2,000,000)
Interest on investments	2,677,640
Net Cash Provided (Used) by Investing Activities	677,640
Net Increase (Decrease) in Cash and Equity in Pooled Cash and Investments	(10,203,907)
Beginning cash and equity in pooled cash and investments	67,909,794
Ending Cash and Equity in Pooled Cash and Investments	$ 57,705,887
Ending Cash and Equity in Pooled Cash and Investments:	
Unrestricted cash and equity in pooled cash and investments	$ 5,749,197
Restricted cash and equity in pooled cash and investments	51,956,690
	$ 57,705,887

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City of Alvin, Texas

CONSOLIDATED STATEMENT OF CASH FLOWS
WATER AND SEWER FUND - SUB-FUNDS (Page 3 of 4)
For the Year Ended September 30, 2023

	Utility Debt Obligation	Impact Fees	Utility Operating	Utility Projects
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ -	$ 1,862,290	$ 6,810,244	$ (595,199)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,770,822	-
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in Assets:				
Accounts receivable	-	-	(537,306)	(93,642)
Deferred outflows of resources	-	-	(276,288)	-
Inventories	-	-	57,569	-
Increase (Decrease) in Liabilities:				
Accounts payable	-	386,279	(374,835)	31,427
Deferred inflows of resources	-	-	(418,412)	-
Compensated absences	-	-	14,638	-
Customer deposits	-	-	43,034	-
Net pension liability	-	-	589,212	-
Total OPEB liability	-	-	(16,197)	-
Net Cash Provided (Used) by Operating Activities	$ -	$ 2,248,569	$ 7,662,481	$ (657,414)
Noncash investing, capital, and financing activities:				
Capital contribution	$ -	$ 2,688,691	$ -	$ -

2015 Certificates of Obligation	2018 Utility Bond	2019 Utility Bond	2020 Utility Bond	2021 Utility Bond	2022 Utility Bond
$ -	$ (3,600)	$ (420,809)	$ (1,027,863)	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,920	(98,931)	596,040	(1,150,387)	45,200	316,178
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 6,920	$ (102,531)	$ 175,231	$ (2,178,250)	$ 45,200	$ 316,178
$ -	$ -	$ -	$ -	$ -	$ -

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City of Alvin, Texas

CONSOLIDATED STATEMENT OF CASH FLOWS
WATER AND SEWER FUND - SUB-FUNDS (Page 4 of 4)

For the Year Ended September 30, 2023

	Total Water and Sewer Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	$ 6,625,063
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	1,770,822
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in Current Assets:	
Accounts receivable	(630,948)
Deferred outflows of resources	(276,288)
Inventories	57,569
Increase (Decrease) in Current Liabilities:	
Accounts payable	(242,109)
Deferred inflows of resources	(418,412)
Compensated absences	14,638
Customer deposits	43,034
Net pension liability	589,212
Total OPEB liability	(16,197)
Net Cash Provided (Used) by Operating Activities	$ 7,516,384
Noncash investing, capital, and financing activities:	
Capital contribution	$ 2,688,691

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STATISTICAL SECTION

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the government's overall financial health.

Contents **Page**

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports from the relevant year.

City of Alvin, Texas

NET POSITION BY COMPONENT

Last Ten Years

(Accrual Basis of Accounting)

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Governmental Activities				
Net investment in capital assets	$ 27,186,272	$ 27,992,273	$ 29,288,263	$ 30,704,120
Restricted	7,224,941	8,024,520	8,481,991	8,596,595
Unrestricted	672,503	1,940,356	2,835,216	2,735,937
Total Governmental Activities Net Position	$ 35,083,716	$ 37,957,149	$ 40,605,470	$ 42,036,652
Business-Type Activities				
Net investment in capital assets	$ 13,841,547	$ 16,159,516	$ 14,905,721	$ 17,688,740
Restricted	-	-	-	-
Unrestricted	10,073,092	11,827,277	12,814,287	12,632,348
Total Business-Type Activities Net Position	$ 23,914,639	$ 27,986,793	$ 27,720,008	$ 30,321,088
Primary Government				
Net investment in capital assets	$ 41,027,819	$ 44,151,789	$ 44,193,984	$ 48,392,860
Restricted	7,224,941	8,024,520	8,481,991	8,596,595
Unrestricted	10,745,595	13,767,633	15,649,503	15,368,285
Total Primary Government Net Position	$ 58,998,355	$ 65,943,942	$ 68,325,478	$ 72,357,740

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 31,660,047	$ 34,920,134	$ 37,105,901	$ 37,583,442	$ 38,814,020	$ 38,560,039
9,237,862	9,624,675	12,481,511	13,911,292	15,299,861	17,786,795
5,409,169	9,118,917	11,073,002	12,875,902	13,078,998	12,924,688
$ 46,307,078	$ 53,663,726	$ 60,660,414	$ 64,370,636	$ 67,192,879	$ 69,271,522
$ 20,418,893	$ 18,635,882	$ 20,040,310	$ 23,865,249	$ 26,142,987	$ 33,115,625
-	-	893,313	888,576	1,764,472	1,764,472
11,710,207	16,320,642	18,362,190	20,437,112	20,185,114	21,793,417
$ 32,129,100	$ 34,956,524	$ 39,295,813	$ 45,190,937	$ 48,092,573	$ 56,673,514
$ 52,078,940	$ 53,556,016	$ 57,146,211	$ 61,448,691	$ 64,957,007	$ 71,675,664
9,237,862	9,624,675	13,374,824	14,799,868	17,064,333	19,551,267
17,119,376	25,439,559	29,435,192	33,313,014	33,264,112	34,718,105
$ 78,436,178	$ 88,620,250	$ 99,956,227	$ 109,561,573	$ 115,285,452	$ 125,945,036

City of Alvin, Texas

CHANGES IN NET POSITION

Last Ten Years

(Accrual Basis of Accounting)

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Expenses				
Governmental Activities				
General government	$ 4,302,665	$ 4,631,429	$ 4,203,196	$ 4,450,488
Public safety	7,371,478	7,851,334	8,358,096	9,096,696
Public services	1,357,311	1,787,338	2,052,720	2,074,464
Community services	3,109,731	2,648,239	2,600,013	2,860,277
Culture, parks, and recreation	1,554,800	1,678,632	1,930,324	2,043,543
Interest on long-term debt	317,321	275,210	244,938	227,696
Total Governmental Activities Expenses	18,013,306	18,872,182	19,389,287	20,753,164
Business-Type Activities				
Water and sewer	5,386,508	6,939,946	7,705,970	6,207,201
Sanitation	2,150,276	2,254,148	2,298,255	2,316,125
Emergency medical services	1,656,281	1,825,973	1,957,281	2,233,013
Total Business-Type Activities Expenses	9,193,065	11,020,067	11,961,506	10,756,339
Total Primary Government Expenses	$ 27,206,371	$ 29,892,249	$ 31,350,793	$ 31,509,503
Program Revenues				
Governmental Activities				
Charges for services				
General government	$ 234,378	$ 345,672	$ 410,434	$ 394,032
Public safety	1,281,187	1,458,175	1,261,982	1,435,593
Operating grants and contributions	125,138	247,358	126,345	125,844
Capital grants and contributions	1,785,962	2,056,883	154,161	36,179
Total Governmental Activities Program Revenues	3,426,665	4,108,088	1,952,922	1,991,648
Business-Type Activities				
Charges for services				
Water and sewer	7,112,516	7,600,692	7,643,861	7,982,239
Sanitation	2,548,700	2,694,269	2,781,959	2,816,845
Emergency medical services	1,349,485	1,831,754	1,755,851	1,922,169
Operating grants and contributions	230,308	294,123	370,640	341,550
Capital grants and contributions	-	2,373,890	-	1,448,210
Total Business-Type Activities Program Revenues	11,241,009	14,794,728	12,552,311	14,511,013
Total Primary Government Program Revenues	$ 14,667,674	$ 18,902,816	$ 14,505,233	$ 16,502,661
Net Revenue/(Expense)				
Governmental activities	$ (14,586,641)	$ (14,764,094)	$ (17,436,365)	$ (18,761,516)
Business-type activities	2,047,944	3,774,661	590,805	3,754,674
Total Primary Government Net (Expense)	$ (12,538,697)	$ (10,989,433)	$ (16,845,560)	$ (15,006,842)

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 4,517,071	$ 4,438,343	$ 4,977,305	$ 4,931,118	$ 5,091,166	$ 5,876,508
8,634,931	9,185,813	9,561,365	9,938,797	11,405,942	12,337,564
2,356,952	1,942,875	2,172,411	2,405,583	2,290,213	2,566,046
2,747,378	2,512,907	2,335,533	2,776,722	4,789,306	8,283,523
1,987,194	2,089,747	2,045,279	2,350,526	2,077,227	1,852,365
175,913	569,961	780,269	675,680	561,311	776,984
20,419,439	20,739,646	21,872,162	23,078,426	26,215,165	31,692,990
6,540,982	7,164,565	7,052,003	7,919,361	10,549,382	12,102,713
2,347,415	2,484,910	2,362,710	2,649,550	2,639,440	2,900,824
2,170,736	2,205,977	2,262,389	2,364,251	2,891,219	2,769,114
11,059,133	11,855,452	11,677,102	12,933,162	16,080,041	17,772,651
$ 31,478,572	$ 32,595,098	$ 33,549,264	$ 36,011,588	$ 42,295,206	$ 49,465,641
$ 463,830	$ 473,199	$ 592,750	$ 699,908	$ 817,893	$ 815,595
1,729,730	1,687,896	1,660,275	1,893,602	1,976,897	2,060,176
118,044	125,105	2,086,482	359,526	418,037	4,011,859
66,850	2,000,848	697,971	-	-	-
2,378,454	4,287,048	5,037,478	2,953,036	3,212,827	6,887,630
8,458,463	10,553,901	11,910,330	13,368,431	13,484,762	16,091,171
2,566,662	2,657,125	2,596,430	2,600,911	2,649,815	2,901,121
1,750,089	1,571,819	1,864,387	2,199,885	2,178,480	2,392,116
379,079	423,630	429,354	575,606	988,487	865,249
484,131	1,190,795	-	-	-	-
13,638,424	16,397,270	16,800,501	18,744,833	19,301,544	22,249,657
$ 16,016,878	$ 20,684,318	$ 21,837,979	$ 21,697,869	$ 22,514,371	$ 29,137,287
$ (18,040,985)	$ (16,452,598)	$ (16,834,684)	$ (20,125,390)	$ (23,002,338)	$ (24,805,360)
2,579,291	4,541,818	5,123,399	5,811,671	3,221,503	4,477,006
$ (15,461,694)	$ (11,910,780)	$ (11,711,285)	$ (14,313,719)	$ (19,780,835)	$ (20,328,354)

City of Alvin, Texas

CHANGES IN NET POSITION (Continued)

Last Ten Years

(Accrual Basis of Accounting)

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property taxes	$ 8,187,335	$ 8,480,190	$ 9,274,853	$ 9,788,862
Sales and use taxes	6,188,081	6,457,416	6,600,913	6,963,319
Franchise fees	1,701,814	1,783,552	1,775,920	1,756,078
Other taxes	667,914	986,245	728,939	414,177
Investment revenue	41,979	30,686	68,237	142,666
Gain on sale of capital assets	-	-	-	-
Other revenues	20,650	160,734	140,375	261,341
Transfers	(10,030)	(261,296)	930,423	1,252,870
Total Governmental Activities	16,797,743	17,637,527	19,519,660	20,579,313
Business-Type Activities				
Investment earnings	15,163	23,756	72,833	173,524
Other revenues	15,000	12,441	-	19,056
Transfers	10,030	261,296	(930,423)	(1,252,870)
Total Business-Type Activities	40,193	297,493	(857,590)	(1,060,290)
Total Primary Government	$ 16,837,936	$ 17,935,020	$ 18,662,070	$ 19,519,023
Change in Net Position				
Governmental activities	$ 2,211,102	$ 2,873,433	$ 2,083,295	$ 1,817,797
Business-type activities	2,088,137	4,072,154	(266,785)	2,694,384
Total Primary Government	$ 4,299,239	$ 6,945,587	$ 1,816,510	$ 4,512,181

Fiscal Year 2018	2019	2020	2021	2022	2023
$ 10,443,831	$ 10,939,630	$ 11,487,085	$ 12,523,798	$ 13,328,999	$ 14,357,992
7,763,196	7,824,154	8,610,813	8,762,693	9,080,301	9,684,800
1,810,062	1,713,207	1,517,080	1,217,243	1,286,818	1,244,260
495,694	532,220	611,147	844,878	746,731	914,627
370,313	485,836	299,769	54,616	324,572	1,794,604
-	528,873	-	-	-	-
266,574	126,137	144,818	444,571	322,639	247,218
1,161,741	1,659,189	1,160,660	(12,187)	734,521	(1,359,498)
22,311,411	23,809,246	23,831,372	23,835,612	25,824,581	26,884,003
390,462	691,921	364,373	71,266	414,654	2,744,437
-	102,434	12,177	-	-	-
(1,161,741)	(1,659,189)	(1,160,660)	12,187	(734,521)	1,359,498
(771,279)	(864,834)	(784,110)	83,453	(319,867)	4,103,935
$ 21,540,132	$ 22,944,412	$ 23,047,262	$ 23,919,065	$ 25,504,714	$ 30,987,938
$ 4,270,426	$ 7,356,648	$ 6,996,688	$ 3,710,222	$ 2,822,243	$ 2,078,643
1,808,012	3,676,984	4,339,289	5,895,124	2,901,636	8,580,941
$ 6,078,438	$ 11,033,632	$ 11,335,977	$ 9,605,346	$ 5,723,879	$ 10,659,584

CITY OF ALVIN, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years

(Accrual Basis of Accounting)

Source	Fiscal Year 2014	2015	2016	2017
Property taxes	$ 8,187,335	$ 8,480,190	$ 9,274,853	$ 9,788,862
Sales and use taxes	6,188,081	6,457,416	6,600,913	6,963,319
Franchise fees	1,701,814	1,783,552	1,775,920	1,756,078
Other taxes	667,914	986,245	728,939	414,177
	$ 16,745,144	$ 17,707,403	$ 18,380,625	$ 18,922,436

Fiscal Year						Change
2018	2019	2020	2021	2022	2023	2022-2023
$ 10,443,831	$ 10,939,630	$ 11,487,085	$ 12,523,798	$ 13,328,999	$ 14,357,992	7.7%
7,763,196	7,824,154	8,610,813	8,762,693	9,080,301	9,684,800	6.7%
1,810,062	1,713,207	1,517,080	1,217,243	1,286,818	1,244,260	-3.3%
495,694	532,220	611,147	844,878	746,731	914,627	22.5%
$ 20,512,783	$ 21,009,211	$ 22,226,125	$ 23,348,612	$ 24,442,849	$ 26,201,679	7.2%

City of Alvin, Texas

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
General Fund				
Nonspendable	$ 16,823	$ 47,391	$ 22,903	$ 50,637
Assigned	527,330	723,039	731,341	1,236,382
Unassigned	4,938,106	5,272,494	5,855,255	5,663,727
Total General Fund	$ 5,482,259	$ 6,042,924	$ 6,609,499	$ 6,950,746
All Other Governmental Funds				
Nonspendable	$ 50,250	$ 50,000	$ 50,000	$ 50,000
Restricted	7,174,691	7,974,520	8,433,597	8,551,070
Assigned	609,208	616,768	284,256	458,160
Total All Other Governmental Funds	$ 7,834,149	$ 8,641,288	$ 8,767,853	$ 9,059,230

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 19,137	$ 62,092	$ 125,315	$ 631,452	$ 43,230	$ 36,717
1,721,986	3,965,114	2,986,233	3,107,516	3,384,063	3,269,507
6,664,391	7,876,500	10,295,514	10,698,143	9,498,836	10,534,962
$ 8,405,514	$ 11,903,706	$ 13,407,062	$ 14,437,111	$ 12,926,129	$ 13,841,186
$ 50,625	$ 50,000	$ 50,000	$ 55,012	$ 50,000	$ 50,072
9,201,590	24,496,659	25,724,137	19,945,542	20,513,389	28,865,456
594,842	638,117	687,215	663,953	735,036	838,128
$ 9,847,057	$ 25,184,776	$ 26,461,352	$ 20,664,507	$ 21,298,425	$ 29,753,656

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City of Alvin, Texas

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Revenues				
Taxes	$ 16,730,919	$ 17,720,056	$ 18,354,717	$ 18,930,597
Permits, licenses, and fees	757,846	935,003	744,948	811,167
Fines and forfeitures	523,341	523,172	517,034	624,426
Intergovernmental	1,138,100	1,640,576	247,022	125,844
Investment earnings	19,131	28,679	62,212	122,856
Other revenues	264,820	457,991	547,081	597,914
Total Revenues	19,434,157	21,305,477	20,473,014	21,212,804
Expenditures				
General government	3,758,455	4,009,902	4,134,595	4,251,415
Public safety	7,379,988	7,615,492	7,649,190	8,358,253
Public services	733,558	880,375	912,306	1,081,261
Community services	3,264,534	2,583,511	2,604,623	2,901,102
Culture, parks, and recreation	1,352,134	1,432,949	1,665,011	1,785,351
Capital outlay	4,351,864	2,784,274	2,321,645	2,384,306
Debt service:				
Principal	1,314,318	1,228,378	1,168,244	717,122
Interest and fees	304,535	285,047	254,683	232,438
Total Expenditures	22,459,386	20,819,928	20,710,297	21,711,248
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,025,229)	485,549	(237,283)	(498,444)
Other Financing Sources (Uses)				
Transfers in	2,207,172	1,556,512	1,650,070	2,040,610
Transfers out	(1,349,085)	(674,507)	(719,647)	(783,422)
Refunding bonds issued	-	-	-	-
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Payments to refunding bond escrow agent	-	-	-	-
Notes payable	55,244	-	-	-
Leases	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
Total Other Financing Sources	913,331	882,005	930,423	1,257,188
Net Change in Fund Balances	$ (2,111,898)	$ 1,367,554	$ 693,140	$ 758,744
Debt service as a percentage of noncapital expenditures	8.73%	7.53%	7.59%	4.85%

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 20,516,342	$ 20,975,270	$ 22,170,969	$ 23,406,755	$ 24,329,801	$ 26,105,803
995,745	1,042,997	1,223,906	1,440,488	1,322,828	1,541,846
733,985	644,899	436,369	453,114	654,069	518,330
151,301	91,396	2,039,124	315,065	410,136	4,004,467
329,629	443,790	282,239	52,370	290,756	1,575,018
816,867	619,896	738,253	987,161	1,181,226	1,053,470
23,543,869	23,818,248	26,890,860	26,654,953	28,188,816	34,798,934
4,554,239	4,351,190	5,033,348	4,829,756	5,120,893	5,600,059
8,612,909	9,485,899	9,181,734	9,947,576	10,786,971	12,236,625
1,383,418	1,132,490	1,157,616	1,302,770	1,324,917	1,381,851
2,817,078	2,870,747	2,729,198	2,772,705	4,876,591	8,081,540
1,746,422	1,980,856	1,968,078	2,054,001	1,909,144	1,877,008
2,448,603	2,801,935	9,358,182	9,647,225	3,179,025	1,933,658
770,994	754,729	709,944	1,334,891	1,829,284	1,437,744
228,516	474,751	805,971	788,935	773,576	909,675
22,562,179	23,852,597	30,944,071	32,677,859	29,800,401	33,458,160
981,690	(34,349)	(4,053,211)	(6,022,906)	(1,611,585)	1,340,774
1,983,196	4,080,454	3,394,305	3,936,478	5,474,383	2,945,516
(821,455)	(2,421,265)	(2,233,645)	(2,680,368)	(4,739,862)	(1,616,323)
3,024,040	-	-	-	-	-
-	14,880,000	5,230,000	-	-	6,145,000
223,867	1,443,355	442,483	-	-	213,016
(3,148,118)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	342,305
-	887,091	-	-	-	-
1,261,530	18,869,635	6,833,143	1,256,110	734,521	8,029,514
$ 2,243,220	$ 18,835,286	$ 2,779,932	$ (4,766,796)	$ (877,064)	$ 9,370,288
5.01%	6.31%	6.48%	9.18%	9.69%	7.67%

City of Alvin, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Years

	Fiscal Year 2014	2015	2016	2017
Residential Property	$ 565,488,275	$ 604,400,846	$ 623,106,325	$ 708,786,851
Commercial Property	473,377,668	482,650,142	513,177,049	549,510,287
Less: Tax Exempt Property	(79,512,520)	(81,017,773)	(48,422,110)	(29,955,257)
Total Taxable Assessed Value (1)	$ 959,353,423	$ 1,006,033,215	$ 1,087,861,264	$ 1,228,341,881
Taxable Assessed Value as a Percentage of Estimated Actual Value	100.00%	100.00%	100.00%	100.00%
Estimated Actual Taxable Value	$ 959,353,423	$ 1,006,033,215	$ 1,087,861,264	$ 1,228,341,881
Total Direct Tax Rate	$ 0.8436	$ 0.8386	$ 0.8386	$ 0.7980

Source: Tax department and inspection records of the City.

(1) Property is assessed at actual value, therefore, the assessed values are equal to actual value.
Tax rates are per $100 of assessed value.

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	Fiscal Year					
	2018	2019	2020	2021	2022	2023
	$ 777,192,199	$ 842,896,306	$ 923,635,025	$ 945,110,219	$ 1,060,432,668	$ 1,377,347,269
	618,411,462	598,137,646	627,358,390	635,798,549	605,860,311	569,924,789
	(108,164,228)	(47,597,860)	(74,829,763)	35,450,177	35,856,998	(122,998,650)
	$ 1,287,439,433	$ 1,393,436,092	$ 1,476,163,652	$ 1,616,358,945	$ 1,702,149,977	$ 1,824,273,408
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	$ 1,287,439,433	$ 1,393,436,092	$ 1,476,163,652	$ 1,616,358,945	$ 1,702,149,977	$ 1,824,273,408
	$ 0.7880	$ 0.7880	$ 0.7780	$ 0.7680	$ 0.7680	$ 0.7100

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City of Alvin, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
City By Fund:				
Operating	$ 0.68230	$ 0.69389	$ 0.71190	$ 0.72360
Debt service	0.16130	0.14472	0.12670	0.07440
Total Direct Rates	0.84360	0.83860	0.83860	0.79800
Alvin Independent School District	1.32910	1.41700	1.41700	1.45000
Brazoria County	0.49202	0.49850	0.48600	0.45741
Conservation and Reclamation District No. 3	0.15600	0.15000	0.15000	0.15000
Alvin Community College	0.19980	0.20400	0.20400	0.19174
Total Direct and Overlapping Rates (1)	$ 3.02052	$ 3.10810	$ 3.09560	$ 3.04715

Tax rates per $100 of assessed valuation
Source: Brazoria County Appraisal District

(1) Overlapping rates are those of local and county governments that apply within the City of Alvin.

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Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 0.71910	$ 0.72430	$ 0.68562	$ 0.63543	$ 0.62921	$ 0.60000
0.06890	0.06370	0.09238	0.13257	0.13879	0.11000
0.78800	0.78800	0.77800	0.76800	0.76800	0.71000
1.45000	1.45000	1.39770	1.39770	1.39770	1.37770
0.44023	0.42791	0.41523	0.39202	0.38650	0.34111
0.15000	0.15000	0.15000	0.14590	0.15000	0.15000
0.18080	0.18780	0.18590	0.18340	0.18320	0.16415
$ 3.00903	$ 3.00371	$ 2.92683	$ 2.88702	$ 2.88540	$ 2.74295

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City of Alvin, Texas

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

	2023			2014		
Property Taxpayer	**Taxable Assessed Value**	**Rank**	**% of Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**% of Taxable Assessed Value**
Rockstar Steeplechase Apartments LLS	$ 58,464,985	1	3.20%	$ -	-	-
Team Industrial Services, Inc.	42,510,560	2	2.33%	9,235,323	5	0.96%
WalMart Real Estate Business Trust	20,482,390	3	1.12%	17,753,190	2	1.85%
Highland Square Apartments	19,065,710	4	1.05%	8,068,220	6	0.84%
Home Depot	18,215,490	5	1.00%	9,687,677	4	1.01%
Kroger	16,839,190	6	0.92%	-	-	-
Texas New Mexico Power Co.	15,649,520	7	0.86%	10,534,090	3	1.10%
1800 FM1092 LLP	15,590,555	8	0.85%	-	-	-
ZT Auto Real Estate	13,181,090	9	0.72%	-	-	-
Sun Meadows MHP	12,392,990	10	0.68%	-	-	-
Weatherford USA, LP	-	-	-	30,529,610	1	3.18%
RiceTec	-	-	-	7,714,570	7	0.80%
Ron Carter	-	-	-	7,297,470	8	0.76%
Alvin Autoland, Inc.	-	-	-	6,780,340	9	0.71%
Alvin Motorcars, LTD	-	-	-	5,089,790	10	0.53%
Subtotal	232,392,480		12.74%	112,690,280		11.75%
Other Taxpayers	1,591,880,928		87.26%	846,663,143		88.25%
Total	$ 1,824,273,408		100.00%	$ 959,353,423		100.00%

Source: Brazoria County - Tax Office Collections

City of Alvin, Texas

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Tax levy	$ 8,051,610	$ 8,394,543	$ 9,136,737	$ 9,733,834
Current tax collected	$ 7,945,225	$ 8,300,703	$ 9,040,858	$ 9,627,522
Percentage of current tax collections	98.68%	98.88%	98.95%	98.91%
Delinquent tax collections	$ 96,069	$ 81,080	$ 81,423	$ 92,986
Total tax collections	$ 8,041,294	$ 8,381,783	$ 9,122,281	$ 9,720,508
Total collections as a percentage of current levy	99.87%	99.85%	99.84%	99.86%
Outstanding delinquent taxes	$ 10,316	$ 12,760	$ 14,456	$ 13,326
Outstanding delinquent taxes as percentage of current levy	0.13%	0.15%	0.16%	0.14%

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 10,352,600	$ 10,867,368	$ 11,407,561	$ 12,419,069	$ 13,085,914	$ 14,283,152
$ 10,240,350	$ 10,731,665	$ 11,237,139	$ 12,271,307	$ 12,937,655	$ 14,076,966
98.92%	98.75%	98.51%	98.81%	98.87%	98.56%
$ 92,746	$ 110,687	$ 128,100	$ 94,961	$ 59,371	$ -
$ 10,333,096	$ 10,842,352	$ 11,365,239	$ 12,366,268	$ 12,997,026	$ 14,076,966
99.81%	99.77%	99.63%	99.57%	99.32%	98.56%
$ 19,504	$ 25,016	$ 42,322	$ 52,801	$ 88,888	$ 206,186
0.19%	0.23%	0.37%	0.43%	0.68%	1.44%

City of Alvin, Texas

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Primary Government				
Governmental Activities:				
General obligation bonds	$ 5,154,756	$ 4,303,667	$ 3,262,729	$ 2,777,474
Certificates of obligation	4,371,247	4,029,512	3,937,092	3,743,010
Notes payable	472,490	436,936	402,050	364,265
Issuance discounts/premiums	215,282	202,037	188,791	175,545
Leases payable	-	-	-	-
Subtotal	10,213,775	8,972,152	7,790,662	7,060,294
Business-Type Activities:				
Revenue bonds	-	-	-	-
General obligation bonds (1)	14,560,252	13,401,339	11,672,276	10,567,531
Certificates of obligation (2)	623,753	10,330,488	10,322,908	9,776,990
Issuance discounts/premiums	195,899	551,210	520,607	490,004
Subtotal	15,379,904	24,283,037	22,515,791	20,834,525
Total Primary Government	$ 25,593,679	$ 33,255,189	$ 30,306,453	$ 27,894,819
Personal Income	$ 566,832,000	$ 534,234,000	$ 580,839,000	$ 608,914,000
Debt as a Percentage of Personal Income	4.52%	6.22%	5.22%	4.58%
Population	24,236	24,236	24,236	24,236
Debt per Capita	$ 1,056	$ 1,372	$ 1,250	$ 1,151

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) General obligation bonds refunded previously issued revenue bonds and are self-supporting from pledged utility revenues.

(2) Certificates of obligations are self-supporting from pledged utility revenues.

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	Fiscal Year					
	2018	2019	2020	2021	2022	2023
	$ 4,925,766	$ 4,414,329	$ 3,732,716	$ 3,172,075	$ 2,382,990	$ 2,027,004
	207,945	14,880,000	20,110,000	19,365,000	18,355,000	23,490,000
	326,154	290,807	262,476	233,226	203,027	171,849
	294,759	1,714,249	2,064,136	1,950,470	1,784,569	1,890,524
	-	-	-	-	-	301,725
	5,754,624	21,299,385	26,169,328	24,720,771	22,725,586	27,881,102
	9,290,000	24,070,000	22,840,000	38,040,000	65,015,000	62,685,000
	10,354,252	9,205,688	7,967,300	6,722,929	5,217,010	4,267,994
	8,957,055	8,410,000	7,880,000	7,350,000	6,825,000	6,300,000
	788,219	2,083,072	1,967,005	3,527,814	5,409,392	5,110,304
	29,389,526	43,768,760	40,654,305	55,640,743	82,466,402	78,363,298
	$ 35,144,150	$ 65,068,145	$ 66,823,633	$ 80,361,514	$ 105,191,988	$ 106,244,400
	$ 617,818,000	$ 615,572,000	$ 621,944,000	$ 702,446,000	$ 738,552,000	$ 850,161,000
	5.69%	10.57%	10.74%	11.44%	14.24%	12.50%
	24,236	28,616	28,616	27,098	28,780	28,780
	$ 1,450	$ 2,274	$ 2,335	$ 2,966	$ 3,655	$ 3,692

City of Alvin, Texas
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Years

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Estimated Actual Taxable Value of Property				
All property	$ 959,353,423	$ 1,006,033,215	$ 1,087,861,264	$ 1,228,341,881
Net Bonded Debt				
General bonded debt (1)	$ 25,121,189	$ 32,818,253	$ 29,904,403	$ 27,530,554
Less debt service funds	79,394	74,833	92,651	97,686
Net Bonded Debt	$ 25,041,795	$ 32,743,420	$ 29,811,752	$ 27,432,868
Net Bonded Debt as a Percentage of Estimated Actual Taxable Value of Property	2.61%	3.25%	2.74%	2.23%
Population	24,236	24,236	24,236	24,236
Net Bonded Debt per Capita	$ 1,033	$ 1,351	$ 1,230	$ 1,132

Note:
(1) General bonded debt includes debt of both governmental and business-type activities (excluding capital leases and revenue bonds), net of original issuance discounts and premiums.

	Fiscal Year				
2018	2019	2020	2021	2022	2023
$ 1,287,439,433	$ 1,393,436,092	$ 1,476,163,652	$ 1,616,358,945	$ 1,702,149,977	$ 1,824,273,408
$ 25,527,996	$ 40,707,338	$ 43,721,157	$ 42,088,288	$ 39,973,961	$ 43,085,826
152,313	394,430	383,194	346,985	41,051	57,576
$ 25,375,683	$ 40,312,908	$ 43,337,963	$ 41,741,303	$ 39,932,910	$ 43,028,250
1.97%	2.89%	2.94%	2.58%	2.35%	2.36%
24,236	28,616	28,616	27,098	28,780	28,780
$ 1,047	$ 1,409	$ 1,514	$ 1,540	$ 1,388	$ 1,495

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City of Alvin, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2023

Governmental Unit	Net Bonded Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes			
Brazoria County	$ 148,826,793	12.40%	$ 18,454,522
Alvin Independent School District	$ 1,028,966,989	50.20%	516,541,428
Alvin Community College	$ 21,940,000	6.00%	1,316,400
Subtotal, overlapping debt			536,312,351
City Direct Debt	$ 27,881,102	100.00%	27,881,102
Total Direct and Overlapping Debt			$ 564,193,453

Source: Brazoria County

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the overlapping government taxable assessed value that is within the City's boundaries and dividing it by the City's total taxable assessed value.

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CITY OF ALVIN, TEXAS

LEGAL DEBT MARGIN INFORMATION

September 30, 2023

Tax Year	Fiscal Year	Total Taxable Assessed Value	State Equalization Rate	Full Valuation
2022	2023	$ 1,824,273,408	100%	$ 1,824,273,408
2021	2022	$ 1,702,149,977	100%	1,702,149,977
2020	2021	$ 1,616,358,945	100%	1,616,358,945
2019	2020	$ 1,476,163,652	100%	1,476,163,652
2018	2019	$ 1,393,436,092	100%	1,393,436,092
			Total Five Year Valuation	$ 8,012,382,074

Five Year Average Full Valuation of Taxable Real Property	$ 1,602,476,415
Debt Limit (10% of Average Full Valuation)	$ 160,247,641
Outstanding Indebtedness at September 30	
Governmental Activities - General Obligation Debt	$ 2,027,004
Business-Type Activities - General Obligation Debt	4,267,994
Net Indebtedness Subject to Debt Limit	$ 6,294,998
Net Debt Contracting Margin	$ 153,952,643
Percentage of Net Debt Contracting Margin Available	96.07%
Percentage of Net Debt Contracting Power Exhausted	3.93%

Last Ten Fiscal Years

Fiscal Year	Debt Limit	Outstanding Indebtedness September 30	Net Debt Contracting Margin	Percentage of Net Debt Contracting Margin Available
2023	$ 160,247,641	$ 6,294,998	$ 153,952,643	96.07%
2022	$ 149,510,962	$ 7,600,000	$ 141,910,962	94.92%
2021	$ 140,034,800	$ 9,895,004	$ 130,139,796	92.93%
2020	$ 129,464,846	$ 11,700,016	$ 117,764,830	90.96%
2019	$ 120,062,238	$ 13,620,017	$ 106,442,221	88.66%
2018	$ 111,380,584	$ 15,280,018	$ 96,100,566	86.28%
2017	$ 103,975,476	$ 13,345,005	$ 90,630,471	87.17%
2016	$ 97,559,461	$ 14,935,005	$ 82,624,456	84.69%
2015	$ 94,691,726	$ 17,705,006	$ 76,986,720	81.30%
2014	$ 92,068,888	$ 19,715,008	$ 72,353,880	78.59%

City of Alvin, Texas

PLEDGED-REVENUE COVERAGE

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Gross Revenues (1)	$ 7,124,351	$ 7,642,799	$ 7,707,395	$ 8,126,553
Operating Expenses (2)	3,515,952	4,758,924	5,496,715	4,018,228
Net Revenues Available for Debt Service	$ 3,608,399	$ 2,883,875	$ 2,210,680	$ 4,108,325
Debt Service Requirements (3)				
Principal	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total	$ -	$ -	$ -	$ -
Coverage	-	-	-	-

(1) Total operating revenues including interest
(2) Total operating expenses less depreciation
(3) Includes revenue bonds only
* Revenue bonds were issued in fiscal year 2018, however, no principal or interest payments were scheduled.

Fiscal Year					
2018*	2019	2020	2021	2022	2023
$ 8,791,640	$ 11,199,041	$ 12,260,451	$ 13,436,865	$ 13,887,907	$ 18,768,811
3,996,306	4,021,047	4,012,455	3,861,494	5,670,140	7,695,286
$ 4,795,334	$ 7,177,994	$ 8,247,996	$ 9,575,371	$ 8,217,767	$ 11,073,525
$ -	$ 465,000	$ 1,230,000	$ 1,230,000	$ 2,095,000	$ 2,330,000
-	309,314	993,994	851,331	1,464,925	2,500,073
$ -	$ 774,314	$ 2,223,994	$ 2,081,331	$ 3,559,925	$ 4,830,073
-	9.27	3.71	4.60	2.31	2.29

City of Alvin, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Fiscal Year Ended	Population (1)	Personal Income (1)	Per Capita Personal Income (4)	Median Age (1)	Education Level in Years of Schooling (1)	School Enrollment (2)	Unemployment Rate (3)
2014	24,236	$ 566,832,000	$ 23,388	32.50	13.00	19,809	4.90%
2015	24,236	$ 534,234,000	$ 22,043	32.80	12.76	20,209	4.70%
2016	24,236	$ 580,839,000	$ 23,966	33.50	13.10	23,479	5.70%
2017	24,236	$ 608,914,000	$ 25,124	35.10	13.11	23,632	5.40%
2018	24,236	$ 617,818,000	$ 25,492	35.00	13.30	26,000	4.40%
2019	28,616	$ 615,572,000	$ 21,511	35.40	14.00	27,156	4.20%
2020	28,616	$ 621,944,000	$ 21,734	35.40	14.00	27,063	7.90%
2021	27,098	$ 702,446,000	$ 25,922	33.40	14.00	27,033	7.90%
2022	28,780	$ 738,552,000	$ 25,662	32.90	14.00	28,385	5.20%
2023	28,780	$ 850,161,000	$ 29,540	33.70	12.41	10,047	4.70%

Data sources:
(1) Census.gov
(2) Alvin Independent School District
(3) Censusporter.org
(4) USA Today

City of Alvin, Texas

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2023* Employees	2023* Rank	2023* Total City Employment (%)	2014** Employees	2014** Rank	2014** Total City Employment (%)
Alvin Independent School District	2,520	1	43.31%	2,652	1	44.21%
Alvin Community College	545	2	9.37%	300	6	5.00%
Wal-Mart	520	3	8.94%	520	4	8.67%
Ascend Performance Materials	470	4	8.08%	620	3	10.34%
INEOS Olfens and Polymers USA	440	5	7.56%	455	5	7.59%
Ron Carter Automotive	320	6	5.50%	-	-	-
RiceTec	300	7	5.16%	253	7	4.22%
Team Industrial Services	257	8	4.42%	190	8	3.17%
City of Alvin	247	9	4.24%	188	9	3.13%
BeAed	200	10	3.44%	-	-	-
Dish Network	-	-	-	750	2	12.50%
Diversified Ceramics	-	-	-	70	10	1.17%
Total	5,819		100.00%	5,998		100.00%

Source: Economic development department

* http://www.eda-bc.com/reports

** City of Alvin Financial Report FYE 9/30/2014

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City of Alvin, Texas

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Years

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General Fund:										
Administration	2	3	2	2	3	3	3	2	2	2
Legal	3	3	3	3	1	1	1	2	2	2
Municipal	2	2	3	3	3	3	4	4	4	4
City Secretary	3	3	3	3	3	3	3	3	3	3
Finance	7	7	8	8	8	7	7	7	5	8
Public Safety										
Police	73	72	73	72	72	72	73	78	77	83
Fire	4	4	4	4	4	4	4	4	4	4
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Humane	4	6	7	7	7	7	7	8	8	8
Culture and Recreation										
Parks	10	9	9	9	9	9	9	9	11	10
Facility Maintenance	1	1	1	2	2	2	2	2	2	3
Senior Center	1	1	1	1	1	1	1	1	2	2
Economic Development	2	3	2	2	2	2	2	2	1	1
Community Neighborhood	1	1	1	1	1	1	1	1	1	1
Public Works										
Street	25	25	25	25	25	25	25	25	24	25
Engineering	7	7	8	9	9	9	10	11	9	9
Community Development										
Inspections	4	4	4	4	4	4	4	6	7	7
General Fund Total	150	152	155	156	155	154	157	166	163	173
Water and Sewer and Sanitation Funds:										
Administration	8	8	7	7	7	7	7	10	10	10
Water, Sewer, WWTP	24	24	24	24	24	23	23	22	28	28
Code Enforcement	4	4	5	4	4	4	4	3	3	3
Water and Sewer and Sanitation Funds Total	36	36	36	35	35	34	34	35	41	41
Internal Service Funds:										
Administration	5	6	6	6	5	5	5	5	5	12
Internal Service Funds Total	5	6	6	6	5	5	5	5	5	12
Emergency Medical Services Fund:										
Administration	3	18	18	18	18	18	18	18	18	18
Emergency Medical Services Fund Total	3	18	18	18	18	18	18	18	18	18
Total City Positions	194	212	215	215	213	211	214	224	227	244

Source: Economic development department

City of Alvin, Texas

OPERATING INDICATORS BY FUNCTION

Last Ten Years

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Function/Program				
Police				
Physical arrests	676	1,271	2,139	2,017
Traffic violations	5,001	4,647	4,103	5,127
Fire				
Emergency responses	675	636	660	743
Inspections	740	1,600	1,563	1,409
Sanitation				
Monthly residential pickups	5,683	5,833	6,017	6,090
Commercial containers	883	828	843	849
Culture and recreation				
Athletic fields	22	22	22	22
Water				
New accounts	119	196	64	123
Total number of water connections	7,803	7,999	8,063	8,186
Average daily consumption (thousands of gallons)	2.337	2.650	2.604	2.790
Sewer				
Average daily sewage treatment (thousands of gallons)	2.639	2.800	2.546	2.942

Source: Various City departments

Note: Indicators are not available for the general government functions

Fiscal Year					
2018	2019	2020	2021	2022	2023
1,955	1,970	1,593	2,586	1,876	1,911
7,325	5,891	3,692	4,450	6,033	4,260
690	720	611	838	863	938
1,681	1,703	1,637	1,518	1,575	1,467
6,144	6,280	6,386	6,457	6,953	7,121
941	968	969	952	962	829
22	22	22	22	22	22
294	121	173	239	67	901
8,480	8,601	8,774	9,013	9,080	9,981
2.838	2.697	2.651	2.970	3.020	2.695
2.993	3.568	3.720	4.043	2.064	4.049

CITY OF ALVIN, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Function/Program				
Police				
Stations	1	1	1	1
Patrol units	41	41	40	40
Fire				
Fire station	3	3	3	3
Volunteers	65	65	60	62
Highways and streets				
Streets (miles)	180	180	183	183
Parks and recreation				
Parks acreage	171	171	171	171
Parks	14	14	14	14
Senior center	1	1	1	1
Skate park	1	1	1	1
Dog park	1	1	1	1
Hike and bike trail	1	1	1	1
Swimming pool	1	1	1	1
Tennis courts	2	2	2	2
Water				
Water wells	5	5	5	5
Water mains (miles)	150	150	148	150
Fire hydrants	949	1,200	976	984
Storage capacity (thousands of gallons)	8.31	8.31	8.31	8.31
Sewer				
Sanitary sewers (miles)	142	142	142	144
Storm sewers (miles)	52	57	57	57
Treatment capacity (thousands of gallons)	5	5	5	5

Source: Various City departments

Note: No capital asset indicators are available for the general government functions

Fiscal Year					
2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
40	40	40	40	44	42
3	3	3	3	3	3
60	64	59	65	65	70
183	183	183	190	190	190
171	171	171	171	171	171
14	14	14	14	14	14
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
150	152	157	163	167	168
984	1,039	1,061	2,704	2,727	2,743
8.31	8.31	8.31	8.31	8.31	8.31
144	148	148	152	154	155
57	16	25	27	27	27
5	5	5	5	5	5

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SINGLE AUDIT REPORTS

City of Alvin,
Texas

For the Year Ended
September 30, 2023

CITY OF ALVIN, TEXAS

SINGLE AUDIT REPORTS

September 30, 2023

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

To the Honorable Mayor and
City Council Members of the
City of Alvin, 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 the City of Alvin, Texas (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Belt Harris Pechacek, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
April 30, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Alvin, Texas' (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated April 30, 2024 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Belt Harris Pechacek, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
April 30, 2024

City of Alvin, Texas

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

For the Year Ended September 30, 2023

A. SUMMARY OF PRIOR YEAR AUDIT FINDINGS

None to report

City of Alvin, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2023

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

What were the results of the auditors' determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles?	Unmodified
Is a 'going concern' emphasis-of-matter paragraph included in the auditors' report?	No
Is a significant deficiency in internal control disclosed?	No
Is a material weakness in internal control disclosed?	No
Is material noncompliance disclosed?	No

Federal Programs

Type of audit report issued on compliance for each major program?	Unmodified
Is a significant deficiency in internal control over major programs disclosed?	No
Is a material weakness in internal control over major programs disclosed?	No
Does the auditors' report include a statement that the financial statements include departments, agencies, or other organizational units expending federal awards which are not included in this audit?	No
What is the dollar threshold used to distinguish between Type A and Type B programs?	$750,000
Did the auditee qualify as low-risk auditee?	No
Did the audit disclose any audit findings that the auditor is required to report under Uniform Guidance 2 CFR §200.516 Audit Findings paragraph (a)?	No

Major Program Information and Audit Findings

Identification of major programs:

Assistance Listing (AL) Number	Name of Federal Program or Cluster	Number of Audit Findings
21.027	Coronavirus State and Local Fiscal Recovery Funds	0

II. FINANCIAL STATEMENT FINDINGS

None identified.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None identified.

DRAFT

City of Alvin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal AL Number	Pass-through Entity Identifying Number		Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-through Texas General Land Office:				
Community Development Block Grant	14.228	20-065-060-C175	$	440,249
Community Development Block Grant - Harvey State Mitigation	14.228			180,917
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				621,166
U.S. DEPARTMENT OF TREASURY				
Direct Award:				
Coronavirus Local Fiscal Recovery Funds	21.027	N/A		3,595,964
TOTAL U.S. DEPARTMENT OF TREASURY				3,595,964
U.S. DEPARTMENT OF JUSTICE				
Direct Award:				
Bulletproof Vest Partnership Program	16.607	N/A		2,220
TOTAL U.S. DEPARTMENT OF JUSTICE				2,220
U.S. DEPARTMENT OF Homeland Security				
Pass-through Texas Department of Transportation:				
Disaster Grants - Public Assistance	97.036			69,059
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				69,059
TOTAL FEDERAL AWARDS EXPENDED			$	4,288,409

City of Alvin, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2023

1. REPORTING ENTITY

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of all federal financial assistance programs of the City.

2. BASIS OF ACCOUNTING

The Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent, adjustments or credits made in the normal course to amounts reported as expenditures in prior years.

4. INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Police Department **Contact:** Robert Lee, Police Chief

Agenda Item: Consider the Alvin Police Department's entry level equipment buy-back program for new hires.

Type of Item: Action Item

Summary: In 2023, the Alvin City Council authorized the creation of a rifle buy-back program for the Alvin Police Department. This program allows officers to buy a standardized patrol rifle through a payroll deduction program. This program has been very beneficial in that it allows the officers to defray the up-front expenditure and pay the cost over the course of 12 months. While a patrol rifle is a large expenditure per officer, it is not the only expenditure that officers, prior to this proposal, had to shoulder the cost of. The entry level equipment required, before the officer can actually begin working, is arguably the hardest for new employees to afford. The basic required equipment consists of a Sam Browne belt, keepers, holster, handgun, optic, weapon light, handcuffs, handcuff case and magazine pouch. These items can cost the entry level officer as much as $2,000, or more, depending on brand, current price and availability. The city is proposing a buy-back program for this entry-level equipment. We will develop a standardized package of equipment and the newly hired entry level officer can have the equipment purchased by the City and repay the cost via payroll deduction over the course of 12 months. Depending on pricing and availability, some of the entry-level packages may be purchased prior to hire so that it will be available to the officer from the date of hire.

Funding Expected: Revenue _ Expenditure _ N/A __ **Budgeted Item:** Yes __ No _ N/A X

Funding Acount: ___ **Amount:** ____ **1295 Form Required?** Yes __ No __

Legal Review Required: N/A __ Required X **Date Completed:** 5/9/2024 SLH

Finance Review Required: N/A __ Required X **Date Completed:** CT 5/13/24

Supporting documents attached:

1. New Officer Entry Level Equipment Example Package
2. Entry Level Equipment Agreement

Recommendation: Move to approve the Alvin Police Department's creation of an entry level equipment buy-back program for newly hired entry level officers.

Reviewed by Department Head, if applicable: _ Reviewed by Chief Financial Officer, if applicable: X
Reviewed by City Attorney, if applicable: X Reviewed by City Manager, if applicable: X

Proforce Law Enforcement Distributors

Handgun Packages for New Hires

Item	*Brand*	*Number*	*Price*	*S/Total*
Handgun	Shadow Systems 9mm	1	$ 860.00	$ 860.00
Optic	Aimpoint Acro			
Light	TLR-1	1	$ 135.21	$ 135.21
Holster	Tac	1	$ 134.07	$ 134.07
Case	Handcuff	1	$ 21.33	$ 21.33
Case	Mag Pouch	1	$ 26.47	$ 26.47
Belt/keepers	Duty Belt 38"	1	$ 80.00	$ 80.00
Handcuffs	S&W Nickel	2	$ 23.24	$ 46.48
TOTAL				$ 1,303.56

ALVIN POLICE DEPARTMENT

"Exceptional Team, Exceptional Service"

Employee Payroll Deduction

1. This Agreement is between the City of Alvin, Texas, and ______________________________,

an officer ("officer") of the Alvin Police Department ("the Department"). The purpose of this Agreement is to allow officer ____________________________________to pay for the following Pistol Package (inclusive of taxes) consisting of:

Pistol	Serial Number:	____________________________
Aimpoint Optic	Serial Number:	____________________________
Flashlight	Serial Number:	____________________________
Duty Belt & Keepers		
Holster		
Magazine Pouch		
Handcuffs		
Handcuff Case		

with a total cost of: $____________________, through a bi-weekly payroll deduction process.

This Agreement will commence on the first pay period following its execution and will terminate upon successful reimbursement of all costs associated with the purchase described above. This Agreement may not be executed until the Pistol Package has been received by the Alvin Police Department and the officer is eligible to carry said pistol having successfully completed a basic licensing academy and pistol qualification.

2. This Agreement will begin with the paycheck received on ____________________ and a total of $________________________ will be withheld from each paycheck for the next twenty-six (26) successive paychecks and the full amount is reimbursed.

The estimated completion of this payroll deduction agreement is : 12/30/00

3. If my employment with the Department terminates before the end of this Agreement, I agree the final remaining balance will be withheld from my final paycheck unless paragraphs 5 and 6 (below) apply. Should I separate after the period stipulated in paragraph 6, I may elect to surrender the firearm without reimbursement or further debt to the Department.

4. I understand and agree that all maintenance costs associated with the Pistol Package are my responsibility and that I shall not make any modifications to the Pistol Package until it has been conveyed to me by the Department, and any such modifications must be approved by the Department's Rangemaster.

5. I further agree that if the terms of my separation are under conditions that no longer permit me to possess a firearm, I will immediately surrender the firearm to the Department, which may voluntarily agree to reimburse me the amount I have repaid the Department during the term of the Agreement as stipulated below.

6. I further agree that should I be separated from employment with the Department (either voluntarily or otherwise), and I have made one-third of the total reimbursements or less, I may voluntarily surrender the firearm to the Department and will be reimbursed the amount I have paid the Department during the term of the Agreement. The Department reserves the right to deny the reimbursement for the firearm if it is not in good condition or if the accessories that were part of the purchase are not surrendered with the firearm or if one or more is not in good condition.

7. I accept the terms of this Agreement and acknowledge that upon full repayment under this Agreement, the Pistol Package will be conveyed to me by the Department and a record of such conveyance will be recorded and maintained in the Department's internal database.

Employee	____________________	Date	______________
Chief of Police	____________________	Date	______________
Zero Verified by:	____________________	Date	______________
Date Paid in Full:	____________________	Supv	______________

Page 2 of contract with: ____________________

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: City Secretary

Contact: Dixie Roberts, Asst. City Manager/City Secretary

Agenda Item: Consider the Mayor's appointment of Mayor pro-tem.

Type of Item: Action Item

Summary: Per Article II, Section 8 of the City's Code of Ordinances, the first regular meeting following the election of members of Council, the Mayor shall appoint one of its members as Mayor Pro Tem, subject to approval by the Council. The Mayor Pro Tem shall serve for one year and shall act as Mayor during the absence or disability of the Mayor, and shall have power to perform every act the Mayor could perform if present.

History of Mayor Pro-tem appointments:

City Council Position	Council member	Year Elected	Term Expires	Served as Mayor Pro-tem
At Large 1	Keko Moore	2021, 2024	2027	No
At Large 2	Joel Castro	*2018, 2019, 2022	2025	Yes
District A	Martin Vela	2019, 2022	2025	Yes
District B	Chris Vaughn	2021, 2024	2027	Current
District C	Richard Garivey	2021, 2024	2027	No
District D	Glenn Starkey	2016, 2019, 2023	2025	Yes
District E	Meagan DeKeyzer	2023	2026	No

Funding Expected: Revenue _ Expenditure _ N/A X **Budgeted Item:** Yes __ No _ N/A X

Funding Acount: N/A **Amount:** N/A **1295 Form Required?** Yes __ No X

Legal Review Required: N/A X Required __ **Date Completed:** 5/9/2024 SLH

Finance Review Required: N/A X Required __ **Date Completed:** _________

Supporting documents attached:
None

Recommendation: Move to approve the Mayor's appointment of City Council member _______________to serve as Mayor pro-tem.

Reviewed by Department Head, if applicable: __
Reviewed by Chief Financial Officer, if applicable: __
Reviewed by City Attorney, if applicable: X
Reviewed by City Manager, if applicable: X

AGENDA COMMENTARY

Meeting Date: 5/16/2024

Department: Parks and Recreation

Contact: Dan Kelinske, Director of Parks and Recreation

Agenda Item: Consider an agreement to provide and install video surveillance with licensing and access controls at the Recreation Center, located at 3201 Highway 35, to DataVox, through the Interlocal purchasing system, Texas Department of Information Resources (Texas DIR), in an amount not to exceed $85,368.00, and authorize the City Manager to sign related documents upon legal review.

Type of Item: Contract/Agreement

Summary: Providing such a system would:

Creating a Secure Environment:

- Implementing Verkada's system will establish security measures at the Recreation Center, which currently lacks access controls and cameras.
- The goal is to ensure the safety and security of staff and of citizens who utilize the Recreation Center.

Access Control for Restricted Areas:

- Strategically placed access control points will restrict entry to sensitive areas within the Recreation Center.
- These measures will ensure that only authorized personnel can access certain areas, enhancing overall security.

Maximizing Camera Coverage for Safety:

- Verkada's system will provide camera coverage at the Recreation Center, enhancing safety during events and daily activities.
- High-resolution cameras with AI-powered analytics enable real-time monitoring and proactive threat detection.

Budget Constraints and Expansion Needs:

- With a budget of $80,535, the Recreation Center can initially be equipped with 10 cameras and 10 access control points.
- While our initial allocation may not cover all areas, we want to acknowledge the need for future expansion to fully secure the facility.
- The ideal expansion plan would include a total of 38 cameras and 25 access control points,

ensuring comprehensive coverage and enhanced security for the entire facility.

Cost-Effectiveness and Long-Term Value:

- Despite budget constraints, investing in Verkada's system is cost-effective in the long run.
- 3-Year subscription fee for ten (10) cameras = $2,745.00.
- 3 year subscription fee controlled access door licenses = $2,995.00.
- Scalability, ease of integration, and reduced maintenance costs make it a sustainable solution for the Recreation Center's security needs.

The "not to exceed" price includes $80,535.00 quote + $4,833.00 (6% contingency) = $85,368.00. Staff recommends approval of the agreement with DataVox.

Documents will be provided in executive session.

Funding Expected: Revenue _ Expenditure X N/A __ **Budgeted Item:** Yes __ No X N/A _

Funding Acount: 319-7001-01-4102 **Amount:** $85,368.00 **1295 Form Required?** Yes X No __

Legal Review Required: N/A __ Required X **Date Completed:** 5/9/2024 SLH

Finance Review Required: N/A __ Required X **Date Completed:** _________

Supporting documents attached:
1. DataVox Security Proposal; Recreation Center
2. DataVox Camera Floor Plan; Recreation Center

Recommendation: Move to approve an agreement to provide and install video surveillance with licensing and access controls at the Recreation Center, located at 3201 Highway 35, to DataVox, through the Interlocal purchasing system, Texas Department of Information Resources (Texas DIR), in an amount not to exceed $85,368.00, and authorize the City Manager to sign related documents upon legal review.

Reviewed by Department Head, if applicable: __X
Reviewed by City Attorney, if applicable: X
Reviewed by Chief Financial Officer, if applicable: _
Reviewed by City Manager, if applicable: _