A REGULAR MEETING
OF THE WESLACO CITY COMMISSION
TUESDAY, MARCH 17, 2020

NOTICE IS HEREBY GIVEN THAT the City Commission of the City of Weslaco, Texas will hold a Regular Meeting in the Legislative Chamber of City Hall, located at 255 South Kansas Avenue, on Tuesday, March 17, 2020 at 5:30 PM for the purpose of discussing the following items:

NOTE: If during the course of the meeting, any discussion of any item on the agenda should be held in executive or closed session, the Weslaco City Commission will convene in such executive or closed session whether or not such item is posted as an executive session item at any time during the meeting when authorized by the provisions of the Texas Open Meetings Act.

I. CALL TO ORDER

A. Certification of Public Notice.
B. Invocation.
C. Pledge of Allegiance.
D. Mayoral recognition.
E. Roll Call.

II. PUBLIC COMMENTS

The Public Comments portion of the meeting promotes a fair and open process for the governance of the City. This portion of the meeting is not intended to be an extended discussion or a debate and is limited to three minutes for each presenter. Due to the Texas Open Meetings Act, the Mayor and City Commissioners do not reply; they listen. Matters under litigation are not to be addressed and comments regarding specific City employees and elected officials may be prohibited.

The Public may comment on anything on the agenda, however if you comment on something not included on the agenda, the Commission cannot take any formal action until it is placed on an agenda and notice of the meeting is properly posted. Registration for Public Comments must be submitted to the City Secretary before the City Commission meeting is called to order. As the Mayor calls upon those who submitted a registration form with the City Secretary, please step to the podium and state your name and address before beginning your presentation.

III. PUBLIC HEARING

A. To solicit input on behalf of Texas Regional Bank to rezone 1325 Dolores Huerta. Also being 4.50 Acres Gross being the W650.3'-S422.39' of Farm Tract 31 West Tract Subdivision, Weslaco, Hidalgo County, and Texas from R-1 One-family dwelling district to B-2 Secondary and highway business district.

IV. CONSENT AGENDA

The following items are of a routine or administrative nature. The City Commission has been furnished with background and support material on each item, and/or it had been discussed at a previous meeting. All items will be acted upon by one vote without being discussed separately unless requested by one

commission member, in which event the item or items will immediately be withdrawn for individual consideration in its normal sequence after the items not requiring separate discussion have been acted upon. The remaining items will be adopted by one vote. Possible action.

A. Approval on second and final reading of the following:

1) Approval on Ordinance 2020-03 renaming Tanglewood South Drive recorded as part of Westgate Wood Subdivision Unit 2 to Meadow Wood South Drive and authorize the Mayor to execute any related documents. (First reading held March 3, 2020; staffed by Planning and Code Enforcement Department.) Attachment

2) Approval on Ordinance 2020-04 renaming Paseo del Norte Avenue to Dolores Huerta Avenue and authorize the Mayor to execute any related documents. (First reading held March 3, 2020; staffed by Planning & Code Enforcement Department.) Attachment

3) Approval on Ordinance 2020-05 amending the Master Fee Schedule Ordinance 2019-41 Sect. Planning & Zoning Residential Construction Fees and authorize the Mayor to execute any related documents. (First reading held March 3, 2020; staffed by Planning and Code Enforcement Department.) Attachment

B. Acceptance to continue with the Memorandum of Understanding between the United States Marshal Service Task Force and Weslaco Police Department and authorize the Mayor to execute any related documents. (Staffed by Police Department.) Attachment

C. Acceptance of the 2019 Racial Profiling Report compiled by the Weslaco Police Department (WPD) as required by the Texas Code of Criminal Procedures Article 2.132 and authorize the Mayor to execute any related documents. (Staffed by Police Department.) Attachment

D. Approval on renewal of the Affiliation Agreement for Clinical Experience with the City of Weslaco Fire/EMS and Texas State Technical College-Harlingen and authorize the Mayor to execute any related documents. (Staffed by Fire Department.) Attachment

E. Approval to solicit competitive sealed bids for the construction of the North Side Sports Complex located at 320 East Mile 11 Road (RFB No.: 2019-20-01) and authorize the Mayor to execute any related documents. (Staffed by Airport.)

V. APPOINTMENTS

A. Discussion and consideration to approve Resolution 2020-18 appointing one (1) member to the Parks and Recreation Board to an unexpired term through August 01, 2020, and authorize the Mayor to execute any related documents. Possible action.

(This item was tabled March 3, 2020; staffed by Parks and Recreation Department.) Attachment

B. Discussion and consideration to approve Resolution 2020-19 appointing members to the Weslaco Recycling Task Force and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.) Attachment

C. Discussion and consideration on Resolution 2020-20 appointing one (1) board member to the Ambulance Advisory Board and authorize the Mayor to execute any related documents. Possible action. (Staffed by Fire Department.) Attachment

VI. OLD BUSINESS

A. Discussion and consideration and approval of Allowance Expenditure No. 4 regarding the North Side Fire Station Project and authorize the Mayor to execute any related documents. Possible action. (Staffed by Airport.) Attachment

VII. NEW BUSINESS

A. Discussion to accept and file the City of Weslaco's Comprehensive Annual Financial Report (CAFR) for fiscal year ending September 20, 2019 as presented by Carr, Riggs & Ingram, LLC and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.) Attachment

B. Discussion and consideration to approve Ordinance 2020-06 amending the City of Weslaco's budget for the Water and Sewer Capital Projects Fund in the amount of $63,010 for capital outlay acquisition and authorize the Mayor to execute any related documents. First reading of Ordinance of 2020-06. Possible action. (Staffed by Finance Department.) Attachment

C. Discussion and consideration after public hearing on behalf of Texas Regional Bank to approve Ordinance 2020-07 to rezone 1325 Dolores Huerta. Also being 4.50 Acres Gross being the W650.3'-S422.39' of Farm Tract 31 West Tract Subdivision, Weslaco, Hidalgo County, Texas from R-1 One-family dwelling district to B-2 Secondary and highway business district and authorize the Mayor to execute any related documents. First reading of Ordinance 2020-07. Possible action. (Staffed by Planning and Code Enforcement Department.) Attachment

D. Discussion and consideration to adopt Ordinance 2020-08 amending Ordinance 2007-54 being the Access Management Policy Ordinance to allow for 30' curb cuts for residences with u-shaped driveways and three (3) car garages and authorize the Mayor to execute any related documents. First reading of Ordinance 2020-08. Possible Action. (Staffed by Planning & Code Enforcement Department.) Attachment

E. Discussion and consideration on the variance request to section 26-27(k)(2) pertaining to the dedication of half streets for Weslaco Plaza Subdivision – being a re-subdivision of 6.595 acres being all of Lots 1 and 2, Limon Subdivision, Weslaco, Hidalgo County, Texas, located approximately 1,150 feet East of Westgate Dr. and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement Department.) Attachment

F. Discussion and consideration for the Final Plat for Highland Manor Subdivision – being 8.25 acres out of Farm Tract 238, West & Adams Tract Subdivision, Weslaco, Hidalgo County, Texas, approximately on the Northwest corner of Mile 11 North and Mile 5 ½ West and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement Department.) Attachment

G. Discussion and re-consideration of the Final Plat for San Jacinto Estates No10. Phase II Subdivision – being 13.49-acre tract of land out of Farm Tract 94, West & Adams Tract Subdivision, Hidalgo County, Texas. Approximately on the Northwest corner of Mile 10 North Road and Mile 4 West Road and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement Department.) Attachment

H. Discussion and consideration on COPS School Violence Prevention Program (SVPP) grant in the amount of $500,000 with a **25% MATCH REQUIREMENT** to fund improvements to security at schools and on school grounds and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.) Attachment

I. Authorization to enter into an Asset Disposition Services Agreement with PropertyRoom.com and the City of Weslaco and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.) Attachment

J. Discussion and consideration on final payment to RGV Industrial Machine Shop and Pumps in the amount of $67,038.00 for their work on IBWC Levee Project and authorize Mayor to execute any related documents. Possible action. (Staffed by Engineering Department.)

K. Discussion and consideration to authorize city staff to solicit competitive sealed bids or use a cooperative purchasing organization (i.e. Buy Board etc.) for the purchase of brush service equipment and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.) Attachment

VIII. EXECUTIVE SESSION

Texas Government Code, Section 551 Open Meetings:
§551.145. Closed Meeting Without Certified Agenda or Tape Recording; Offense; Penalty
(a) A member of a government body commits an offense if the member participates in a closed meeting of the

governmental body knowing that a certified agenda of the closed meeting is not being kept or that a tape recording of the closed meeting is not being made.
(b) An offense under Subsection (a) is a Class C misdemeanor.
§551.146. Disclosure of Certified Agenda or Tape Recording of Closed Meeting; Offense; Penalty; Civil Liability
(a) An individual, corporation, or partnership that without lawful authority knowingly discloses to a member of the public the certified agenda or tape recording of a meeting that was lawfully closed to the public under this chapter:
(1) commits an offense; and
(2) is liable to a person injured or damaged by the disclosure for:
(A) actual damages, including damages for personal injury or damage, lost wages, defamation, or mental or other emotional distress;
(B) reasonable attorney fees and court costs; and
(C) at the discretion of the trier or fact, exemplary damages.
(b) An offense under Subsection (a)(1) is a Class B misdemeanor.
(c) It is a defense to prosecution under Subsection (a)(1) and an affirmative defense to a civil action under Subsection (a)(2) that:
(1) the defendant had good reason to believe the disclosure was lawful; or
(2) the disclosure was the result of a mistake of fact concerning the nature or content of the certified agenda or tape recording. (Added by Acts 1993, 73rd Leg., ch 268, § 1, eff. Sept. 1, 1993.)

NOTE: Any documentation related to the following items will be maintained as part of the certified agenda.

A. Personnel - Discussion regarding the goals, objectives, and evaluation of the City Manager for the City of Weslaco as authorized by section §551.074 of the Texas Government Code.

B. Legal Consultation - Seek City Attorney opinion relating to the lawsuit with CDM as authorized by section §551.071 of the Texas Government Code.

C. Legal Consultation – Seek City Attorney opinion on arbitration proceedings by the Weslaco Firefighters Association (IAFF-WFFA Local 3207) as authorized by section §551.071 of the Texas Government Code.

D. Real Property – Consultation with City Attorney on the purchase , sale, exchange, lease or value of real property located at the Southeast corner of East Pike Boulevard and Vo-Tech Drive as authorized by section §551.072 of the Texas Government Code.

E. Legal Consultation - Seek City Attorney opinion relating to Interlocal Agreement for Sale of Water to City of Donna as authorized by section §551.072 of the Texas Government Code.

IX. POSSIBLE ACTION ON WHAT IS DISCUSSED IN EXECUTIVE SESSION

X. ADJOURNMENT

I hereby certify this **Notice of a Regular Meeting of the Weslaco City Commission** was posted in accordance with the Open Meetings Act on the outside bulletin board at City Hall of the City of

Weslaco, located at the 255 South Kansas Avenue entrance, visible and accessible to the general public during and after regular working hours. This notice was posted on this 13th day of March, 2020 at 5:30 p.m. and will remain so posted continuously for at least 72-hours preceding the scheduled time of this meeting in accordance with Chapter 551 of the Texas Government Code.

/s/ Norma A. Cantu, Interim City Secretary

NOTE: If any accommodation for a disability is required, please notify the City Secretary's Office at (956) 968-3181, Ext. 3100 prior to the meeting date.

Regular Meetings of the Weslaco City Commission stream live online at http://www.weslacotx.gov/open-government/open-meetings. Archived video of some meetings are also available.

Removed from Bulletin Board	Date:	Initials:

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3122

From:

Subject:
Certification of Public Notice.

Background:

Call to Order, includes the following:
A. Certification of Public Notice.
B. Invocation.
C. Pledge of Allegiance.
D. Mayoral Recognition.
E. Roll Call.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Myra Ayala
Aida Vega
Mike Perez

Created

City Manager Comments:

Staff Recommendation:

A. Mayor will Call to Order and certify Public Notice.
B. Pastor David McCain, First Presbyterin Church will lead the invocation.
C. Mayor will lead Pledge of Allegiance; Mayor Pro-Tem may lead Texas Flag.
D. Mayoral Recognition.
E. City Secretary will call roll.
Four or more Commissioners present constitute a Quorum; otherwise, no action may be taken.

Attachments, if any:
Pledge & Mission 2019 updated

Responsibilities upon Approval:

City of Weslaco

"The City on the Grow"

David Suarez, Mayor
Letty Lopez, Mayor Pro-Tem, District 5
Leo Muñoz, Commissioner, District 1
Greg Kerr, Commissioner, District 2
Jose "J.P." Rodriguez, Commissioner, District 3
Adrian Farias, Commissioner, District 4
Josh Pedraza, Commissioner, District 6

Mike R. Perez, City Manager

The Pledge of Allegiance to the Flag

"I PLEDGE ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA AND TO THE REPUBLIC FOR WHICH IT STANDS, ONE NATION UNDER GOD, INDIVISIBLE, WITH LIBERTY AND JUSTICE FOR ALL."

The Pledge of Allegiance to the State Flag

"Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible."
**The pledge was amended by House Bill 1034 during the 80th Legislature with the addition of "one state under God." The revised wording became effective on June 15, 2007.*

Preamble to the Constitution of the United States of America

We the people of the United States, in order to form a more perfect union, establish justice, insure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America.

STATEMENT OF VISION: AN INTERNATIONAL CENTER OF GROWTH

Friendly people with vision, courage and integrity

STATEMENT OF MISSION: COMMITMENT TO EXCELLENCE IN PUBLIC SERVICE

*Positive Attitude of Courtesy & Concern
*Doing it Right the First Time
*Sensitive to the citizens' needs
*Friendly Respect for All
*Service without Hassle

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3132

From:
Rebekah De La Fuente

Subject:
To solicit input on behalf of Texas Regional Bank to rezone 1325 Dolores Huerta. Also being 4.50 Acres Gross being the W650.3'-S422.39' of Farm Tract 31 West Tract Subdivision, Weslaco, Hidalgo County, and Texas from R-1 One-family dwelling district to B-2 Secondary and highway business district.

Background:
The applicant is requesting to rezone 1325 Dolores Huerta. Nine (9) property owners within 200 feet of the applicant's property were notified by letter on February 21, 2020.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Ordinance - First Reading
Ordinance - Final Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:
Notice of the application and the public hearing for the Planning and Zoning Commission and the City Commission appeared in The Monitor on February 19, 2020.

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**
The Planning & Zoning Commission recommended approval of the rezone request on March 4, 2020.

Kayla Arevalo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:

Staff Recommendation:
Staff recommends approval based on the 2040 Future Land Use Map

Attachments, if any:

Responsibilities upon Approval:
Staff will advise applicant

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3105

From:
Rebekah De La Fuente

Subject:
Approval on Ordinance 2020-03 renaming Tanglewood South Drive recorded as part of Westgate Wood Subdivision Unit 2 to Meadow Wood South Drive and authorize the Mayor to execute any related documents. (First reading held March 3, 2020; staffed by Planning and Code Enforcement Department.)

Background:
The LRGVDC 911 addressing department has discovered a discrepancy in the addressing of Westgate Wood Subdivision Phase 2. The plat was recorded in 1993 with the street name of Tanglewood South Drive, however when the lots were addressed they were issued with a street name of Meadow Wood South. Currently, there are seven (7) addresses issued on Meadow Wood South. In order for 911 addressing to update the addressing maps it requires the adoption of the street name change by ordinance.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Ordinance - Final Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

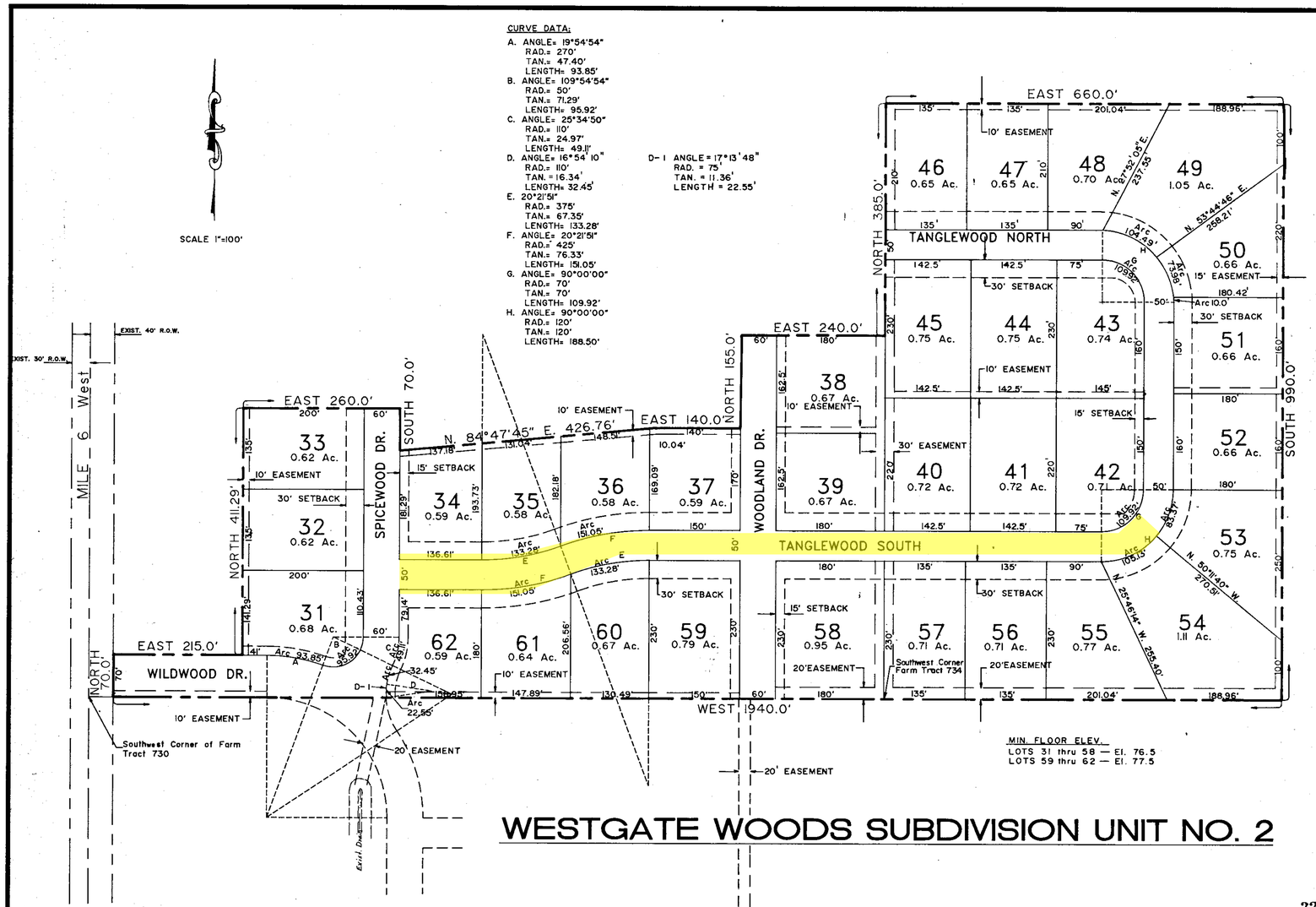
Molly Vallejo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval

Attachments, if any:
Westgate Wood Subdivision Unit 2- Plat, Existing Addresses on Meadow Wood South, O2020-03 Tanglewood South to Meadow Wood Drive

Responsibilities upon Approval:
Staff will advise the LRGVDC 911 addressing department.



WESTGATE WOODS SUBDIVISION UNIT NO. 2

MIN. FLOOR ELEV.
LOTS 31 thru 58 — El. 76.5
LOTS 59 thru 62 — El. 77.5

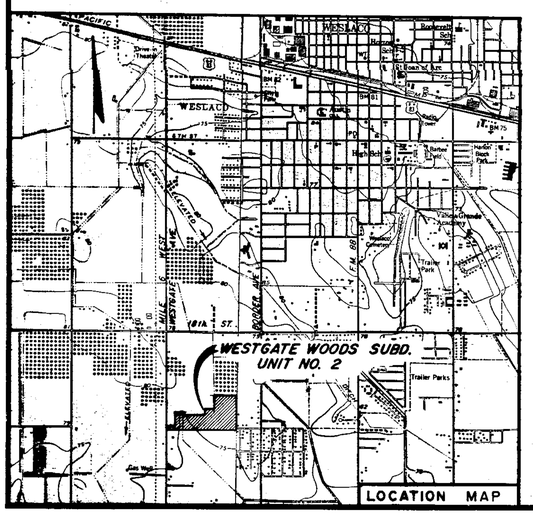
BUILDING SETBACK
30' FRONT SETBACK
15' SIDE SETBACK ALONG STREET
5' SETBACK BETWEEN LOTS

FLOOD DATA-ZONE B
AREAS BETWEEN LIMITS OF THE 100-YEAR FLOOD AND 500-YEAR FLOOD; OR CERTAIN AREAS SUBJECT TO 100-YEAR FLOODING WITH AVERAGE DEPTHS LESS THAN ONE (1) FOOT OR WHERE THE CONTRIBUTING DRAINAGE AREA IS LESS THAN ONE SQUARE MILE; OR AREAS PROTECTED BY LEVEES FROM THE BASE FLOOD.

NOTE
1. THE DEVELOPER OR SUBSEQUENT OWNERS OF EACH LOT SHALL CONNECT TO THE CITY SERVICES AT THE TIME SERVICES BECOME AVAILABLE.
2. ONE DWELLING PER LOT.
3. MINIMUM OF 1900 SQUARE FEET OF LIVING AREA.

DRAINAGE STATEMENT:
STORM WATER RUNOFF WILL BE CARRIED BY CURB AND GUTTER TO THE SOUTH TO A PROPOSED STORM SEWER SYSTEM THAT WILL DRAIN TO THE SOUTH TO AN EXIST DRAINAGE DITCH.

No waterwells are visible within 150' of this subdivision.



Westgate Woods Subdivision Unit No. 2, a subdivision containing 27.20 acres of land, being out of F.T. 730 B F.T. 734, Block 165, West Tract Subdivision, Llano Grande Grant, Hidalgo County, Texas, and being more particularly described by metes and bounds as follows:

Beginning at a point on the East right-of-way line of Mile 6 West, East a distance of 40.00 ft. from the Southwest corner of Farm Tract 730 for a corner and point of beginning of this tract of land;

Thence, continuing along the East right-of-way line of Mile 6 West, North a distance of 70.00 ft. to a found 1/2-inch rebar for a corner;

Thence, East a distance of 215.00 ft. to a found 1/2-inch rebar for a corner;

Thence, North a distance of 411.29 ft. to a found 1/2-inch rebar for a corner;

Thence, East a distance of 260.00 ft. to a found 1/2-inch rebar for a corner;

Thence, South a distance of 70.00 ft. to a found 1/2-inch rebar for a corner;

Thence, N. 84°47'45" E. a distance of 426.76 ft. to a found 1/2-inch rebar for a corner;

Thence, East a distance of 140.00 ft. to a found 1/2-inch rebar for a corner;

Thence, North a distance of 155.00 ft. to a found 1/2-inch rebar ofr a corner;

Thence, East a distance of 240.00 ft. to a found 1/2-inch rebar for a corner;

Thence, North a distance of 385.00 ft. to a set 1/2-inch rebar for a corner;

Thence, East a distance of 660.00 ft. to a set 1/2-inch rebar for a corner;

Thence, South a distance of 990.00 ft. to a set 1/2-inch rebar for a corner;

Thence, West a distance of 1940.00 ft. to the POINT OF BEGINNNG, AND CONTAINING 27.20 acres, more or less.

STATE OF TEXAS
COUNTY OF HIDALGO

We, the undersigned, owners of the land shown on this plat and designated herein as Westgate Woods Subdivision Unit No. 2, a subdivision to Hidalgo County, Texas, and whose names are subscribed hereto, approve, accept, and adopt the accompanying map of said subdivision, and hereby dedicate to the use of the public streets, alleys, parks, water courses, drains, easements, and all public places thereon shown for the purposes and considerations therein expressed.

Bob Davis
Bob Davis

Margaret L. McAllen, President
Margaret L. McAllen
Hidalgo Mortgage Co.

STATE OF TEXAS
COUNTY OF HIDALGO

Before me, the undersigned authority, on this day personally appeared Bob Davis and Margaret L. McAllen known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purposes and considerations therein stated.

Given under my hand and seal of office this 21st day of April 1993.

Inez Cantú
Notary Public, Hidalgo County, Texas

STATE OF TEXAS
COUNTY OF TEXAS

I, the undersigned, a Registered Public Surveyor and Engineer in the State of Texas, hereby certify that this plat is true and correctly made, and is prepared from an actual survey on the property made under my supervision on the ground, and further certify that proper engineering consideration has been given to this plat.

William R. Shea
William R. Shea, RPS No.3772, PE No. 24573

STATE OF TEXAS
REGISTERED
WILLIAM R. SHEA
3772
STATE OF TEXAS
REGISTERED
WILLIAM R. SHEA
24573
PROFESSIONAL ENGINEER

I, the undersigned, Mayor of the City of Weslaco, hereby certify that this subdivision plat conforms to all requirements of the Subdivision Regulations of this City wherein my approval is required.

Sam Drought
Mayor, City of Weslaco

STATE OF TEXAS
COUNTY OF HIDALGO

This plat of Westgate Woods Subdivision Unit No. 2 has been submitted to and considered by the Planning and Zoning Commission of the City of Weslaco, Texas, and is hereby approved by such Commission.

Dated this 21 day of April, 1993.

Eloy R. Alaniz
Chairman

Eleuterio Rivera
Secretary

I, the undersigned, Judge of the County of Hidalgo, hereby certify that this Subdivision Plat conforms to all requirements of the Subdivision Regulations of this County wherein my approval is required.

J. Edgar Ruiz, County Judge- Hidalgo County

325036

11:07 A.M.
JUN 2
Ethel Foster
CLERK

Recorded In Volume 28 Page 100
of the map records of Hidalgo
County, Texas
Melden and Hunt, Inc.
County Surveyors

APPROVED
HIDALGO COUNTY HEALTH
Abel Flores
5-25-93

SWG
CONSULTING ENGINEERS
WESLACO MC ALLEN

APPROVED FOR RECORDING
BY
COMMISSIONERS' COURT
This the 1st day of June 1993
WILLIAM "BILLY" LEO, County Clerk
Hidalgo County, Texas
By ..... Deputy

APPROVED FOR RECORDING
HIDALGO CO. PLANNING DEPT.
BY:
DATE: 6-1-93

CHECKED FOR DRAINAGE
BY:
5/25/93

Filed-Rec-Tilleo

MAIN MENU SCREEN

W4290-02-000-0031-00 | 520609

City Information

CREATE CASE NO.

Appraisal Di

TORRES FRA

2502 SPICEW

WESLACO T

CWL

CITY LIMITS

LOT 31

59242

238528

Account Search Utility

Account No.	Name	Situs	Case No.
W4290-01-000-0025-00	ROJAS JUAN & VANESSA	2301 S WESTGATE DR	
W4290-01-000-0026-00	ANDERSON, T KEVIN & LINDA	2317 S WESTGATE DR	
W4290-01-000-0027-00	RAMIREZ, ALICIA M	2401 S WESTGATE DR	
W4290-01-000-0028-00	RAMIREZ, ALICIA M	2417 S WESTGATE DR	
W4290-01-000-0029-00	RODRIGUEZ, ADRIANA	2501 S WESTGATE DR	
W4290-01-000-0030-00	HARRIS MARY ANN	2601 S WESTGATE DR	
W4290-02-000-0031-00	SZUTZ, CHARLES J	2502 SPICEWOOD	
W4290-02-000-0032-00	REYES, LUIS JR & MARICELA	2418 SPICEWOOD	
W4290-02-000-0033-00	VILLARREAL, ANA LUISA & MI	2402 SPICEWOOD	
W4290-02-000-0034-00	MONCUS, DONIS K & SUZETTE	1514 MEADOW WOOD SOUTH	
W4290-02-000-0035-00	VOLPE, MARICELA ET AL	1502 MEADOW WOOD SOUTH	
W4290-02-000-0036-00	GARZA, ROBERT R & RHONDA K	1414 MEADOW WOOD SOUTH	
W4290-02-000-0037-00	REILLY NICOLE & PATRICK	1402 MEADOW WOOD SOUTH	
W4290-02-000-0038-00	GRADO, REYNALDO & MELBA N	2317 WOODLAND DR	
W4290-02-000-0039-00	GARZA, ARTEMIO & CYNTHIA	1302 WOODLAND DR	
W4290-02-000-0040-00	AVILA, FELIPE M & ZULEIMA	1224 MEADOW WOOD SOUTH	
W4290-02-000-0041-00	TREJO, ROSEMARIE	1214 MEADOW WOOD SOUTH	
W4290-02-000-0042-00	RODRIGUEZ, JOHNNY & YVONNE	1202 MEADOW WOOD SOUTH	
W4290-02-000-0043-00	LUNA, ADOLFO JR & BELINDA	1201 TANGLEWOOD NORTH	
W4290-02-000-0044-00	PEREZ, LEO D & LETICIA G	1213 TANGLEWOOD NORTH	
W4290-02-000-0045-00	HUFF, JUANITA LEAL	1223 TANGLEWOOD NORTH	

Sort Order

- Physcial Address
- Name
- Acct. Number
- Case No.
- Street Name

W4290-02-

Account No:

Subdivision Listing

SELECT

NEXT >

Lien Processing

VIEW IMAGES/CHGS

PRINT SCREEN

VIEW HISTORY

CLOSE

ORDINANCE 2020-03

AN ORDINANCE TO RENAME TANGLEWOOD SOUTH AS IDENTIFIED AS PART OF WESTGATE WOODS SUBDIVISION UNIT 2 AND RECORD IN VOL 28 PAGE 100, MORE SPECIFICALLY LOCATED BETWEEN TANGLEWOOD NORTH AND SPICEWOOD DRIVE TO BE HEREBY KNOWN AS MEADOW WOOD SOUTH DRIVE, WESLACO, HIDALGO COUNTY, TEXAS; AND ORDAINING OTHER MATTER WITH RESPECT TO THE SUBJECT MATTER HEREOF.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO TEXAS THAT:

SECTION I. To rename a portion of Tanglewood South as identified as part of Westgate Woods Subdivision Unit 2 and record in Vol 28 Page 100, more specifically located between Tanglewood North and Spicewood Drive to be hereby known as Meadow Wood South Drive, Weslaco, Hidalgo County, Texas.

SECTION II. That this ordinance shall become effective upon its passage.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 3rd day of March 2020.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this 17th day of March 2020.

CITY OF WESLACO

_____

David Suarez, **MAYOR**

ATTEST:

_____

Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____

Juan E. Gonzalez**, CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3109

From:
Rebekah De La Fuente

Subject:
Approval on Ordinance 2020-04 renaming Paseo del Norte Avenue to Dolores Huerta Avenue and authorize the Mayor to execute any related documents. (First reading held March 3, 2020; staffed by Planning & Code Enforcement Department.)

Background:
The LRGVDC 911 addressing department has discovered a discrepancy in the renaming of Delores Huerta Avenue. At the regular City Commission meeting of August 21, 2012 an item was presented by the EDC to rename a public street after a historical figure. However it item does not identify in the minutes the proposed street name. In order for 911 addressing to update the addressing maps it requires the adoption of the street name change by ordinance.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Ordinance - Final Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:
12-08-21 CC Agenda - MINUTES, O2020-04 Dolores Huerta

Responsibilities upon Approval:
Staff will advise the LRGVDC 911 Addressing department.

A REGULAR MEETING
OF THE WESLACO CITY COMMISSION
AUGUST 21, 2012

On this 21st day of August 2012 at 5:30 p.m., the City Commission of the City of Weslaco, Texas convened in Regular Session at City Hall in the Legislative Chamber, located at 255 South Kansas Avenue with the following members present:

Mayor	Miguel D. Wise
Mayor Pro-Tem	J.F. "Johnny" Cuellar
Commissioner	Olga M. Noriega
Commissioner	Gerardo "Jerry" Tafolla
Commissioner	Lupe V. Rivera
Commissioner	Joe A. Martinez
City Manager	Leonardo Olivares
City Secretary	Elizabeth Walker
City Attorney	Ramon Vela

Also present: Rey Garcia, IT Director; Gloria Givilancz, Interim Finance Director; Lori Maldonado, Utility Billing Supervisor; Oscar Garcia, Public Facilities Director; Interim Police Chief Michael Kelly; Fire Chief Jimmy Cuellar; and several other staff members and citizens.

I. CALL TO ORDER

A. Certification of Public Notice.
Mayor Wise called the meeting to order and certified the public notice of the meeting as properly posted Friday, August 17, 2012.

B. Invocation.
Pastor Yorelis Terin from the El Shadai International Christian Center delivered the invocation.

C. Pledge of Allegiance.
Mayor Wise recited the Pledge of Allegiance and the Texas Flag.

D. Roll Call.
Elizabeth Walker, City Secretary, called the roll, noting the absence of Commissioner Garza.

Commissioner Noriega moved to take Public Comments from its posted sequence for immediate consideration; motion failed from lack of a second.

II. PUBLIC HEARINGS

A. To solicit input on behalf of Oscar S. Reyes to approve a Conditional Use Permit to obtain a Wine and Beer Retailer's Permit and a Retail Dealer's On-Premise Late Hours License at 318 W. Pike Blvd., also being Lot 2, Block 1, Palm Plaza Shopping

VIII. PUBLIC COMMENTS

There were no comments received.

IX. EXECUTIVE SESSION

At 7:21 p.m., the Mayor announced the regular meeting to convene in Executive Session. At 8:05 p.m., the Mayor announced the City Commission had completed its Executive Session and reconvened the regular meeting as open to the public.

X. POSSIBLE ACTION ON WHAT IS DISCUSSED IN EXECUTIVE SESSION

A. Pending Litigation – Discussion with City Attorney regarding Civil Action No. 7:12-CV-00256, Jesus George Stillman, Plaintiff v. City of Weslaco, Texas, Albert Ponce and Weslaco Police Chief Michael Kelley, Defendant pursuant to §551.071 of the Texas Government Code.

Mayor Pro-Tem Cuellar, seconded by Commissioner Rivera, moved to authorize the City Attorney to file an answer in response to Civil Action No. 7:12-CV-00256, *Jesus George Stillman, Plaintiff v. City of Weslaco, Texas, Albert Ponce and Weslaco Police Chief Michael Kelley, Defendant*. The motion carried unanimously; Mayor Wise was present, but not voting.

B. Pending Litigation – Discussion with City Attorney regarding Cause No. C-2360-12-H, Bernard Rodriguez, Martin Martinez, Priscilla Montano, Eddie Anzaldua, Gregorio Hinojosa, Jr., Esteban Estrada, Yvonne Rodriguez, Ruben Mata, Griselda Jimenez, Olga Grein, Irene Ochoa, and Griselda "Cris" Martinez, Plaintiffs v. The City of Weslaco, Defendant pursuant to §551.071 of the Texas Government Code.

Mayor Pro-Tem Cuellar, seconded by Commissioner Rivera, moved to authorize the City Attorney to file an answer in response to Cause No. C-2360-12-H, *Bernard Rodriguez, Martin Martinez, Priscilla Montano, Eddie Anzaldua, Gregorio Hinojosa, Jr., Esteban Estrada, Yvonne Rodriguez, Ruben Mata, Griselda Jimenez, Olga Grein, Irene Ochoa, and Griselda "Cris" Martinez, Plaintiffs v. The City of Weslaco, Defendant*. The motion carried unanimously; Mayor Wise was present, but not voting.

C. Economic Development – Discussion with City Manager and the Executive Director of The Economic Development Corporation of Weslaco regarding an economic development project including the renaming of a local street for a national Hispanic figure as authorized by §551.087 of The Texas Local Government Code. (Requested by the Mayor.)

Mayor Pro-Tem Cuellar, seconded by Commissioner Tafolla, moved to authorize the renaming of a street for a prominent figure who received the medal of freedom award as discussed in executive session. The motion carried unanimously; Mayor Wise was present, but not voting.

D. Personnel – Discussion with the City Manager regarding the appointment of the City

ORDINANCE 2020-04

AN ORDINANCE TO RENAME PASEO DEL NORTE AVENUE LOCATED TO DOLORES HUERTA AVENUE, WESLACO, HIDALGO COUNTY, TEXAS; AND ORDAINING OTHER MATTER WITH RESPECT TO THE SUBJECT MATTER HEREOF.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO TEXAS THAT:

SECTION I. To rename Paseo Del Norte Avenue located to Dolores Huerta Avenue, Weslaco, Hidalgo County, Texas.

SECTION II. That this ordinance shall become effective upon its passage.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 3rd day of March 2020.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this 17th day of March 2020.

CITY OF WESLACO

_____

David Suarez, **MAYOR**

ATTEST:

_____

Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____

Juan E. Gonzalez**, CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3106

From:

Subject:
Approval on Ordinance 2020-05 amending the Master Fee Schedule Ordinance 2019-41 Sect. Planning & Zoning Residential Construction Fees and authorize the Mayor to execute any related documents. (First reading held March 3, 2020; staffed by Planning and Code Enforcement Department.)

Background:
Amending the residential fee schedule to add more clarity to individual permit fees.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Ordinance - Final Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:
O2020-05 Ordinance Fee update 2020

Responsibilities upon Approval:
Staff will access the adopted fees.

ORDINANCE NO. 2020-05

AN ORDINANCE AMENDING ORDINANCE 2019-41 THE MASTER FEE SCHEDULE TO REVISE EXISTING FEES AND ESTABLISH NEW FEES. BY MODIFYING BUILDING PERMIT FEES FOR CERTAIN RESIDENTIAL PERMITS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE, AND ORDAINING OTHER MATTERS WITH RESPECT TO THE SUBJECT MATTER HERE OF.

WHEREAS, House Bill 852 was passed by the Texas State Legislature, 86 Regular Session, and amended Subchapter Z, Chapter 214, Local Government Code, thereby prohibiting certain value-based permit and inspection fees for residential dwellings; and,

WHEREAS, the City Commission of the City of Weslaco, Texas desires to amend its ordinance to conform to the new statutory requirements; and,

WHEREAS, certain residential permit fees must be right sized to ensure fees assessed are reasonable and competitive.

WHEREAS, this Ordinance desires to set a retroactive effective date of March 3rd, 2020 to grant relief to certain permit holders impacted by new residential permit fee rates as result of Ordinance No. 2019-41

NOW THEREFORE, BE IT ORDAINED by the City of Weslaco, Texas as follows:

SECTION I. Ordinance 2019-41 passed and approved on October 15, 2019 as "The Master Fee Schedule Ordinance" and Codified as Article VI of the Weslaco Code of Ordinances is hereby amended.is hereby amended to read as follows:

SECTION II. After second and final reading of this Ordinance the amended Master Fee Schedule ordinance sections will be adopted and codified as Article VI of the Weslaco Code of Ordinances and said Article shall read as follows:

ARTICLE VI MASTER FEE SCHEDULE

SECTION 2-190 Scheduled established

(a) ***Residential Permits***. On all buildings, structures, alterations or other matters requiring a building permit, as set forth in 105.1 of the building code adopted in this article, a fee shall be paid at the time of obtaining a building permit in accordance with the following schedule for building permit fees:

1) ***New Construction*** **The fee shall be $0.18 per square foot**

i. Single family dwelling, Multi-family, Townhouse, Duplex, additions, storage, attached and detached including decks and balconies

2) Fences new and replacement shall be $0.20 per linear foot.

3) Interior and Exterior Alterations/Repairs.

a. The base fee shall be $40.00, plus:
Interior

i. Up to I ,000 square feet ... $40.00
ii. Over 1,000 square feet ... $75.00

Exterior

i. Up to I ,000 square feet ... $15.00
ii. Over 1,000 square feet ... $35.00

(b) ***Commercial construction fees minimum fee based on Total Valuation***. On all buildings, structures, alterations or other matters requiring a building permit, as set forth in 105.1 of the building code adopted in this article, a fee shall be paid as required at the time of filing application, in accordance with the following schedule for building permit fees:

$1,000.00 and less	25.00
$1,001.00 to 50,000.00	$25.00 for the first 1,000.00 plus 5.00 for each additional thousand of fraction thereof, to and including 50,000.00
$50,001.00 to $100,000.00	260.00 for the first 50,000.00 plus 4.00 for each additional thousand of fraction thereof, to and including 100,000.00
$100,001.00 to $500,000.00	460.00 for the first 100,000.00 plus 3.00 for each additional thousand of fraction thereof, to and including 500,00.00
$500,001.00 and up	1,660.00 for the first 500,000.00 plus $2.00 for each additional thousand of fraction thereof

(c) Miscellaneous Fees.

(1) ***Re-inspection fee***. *A* re-inspection f e e of $45.00 shall be charged to each applicant for each re-inspection conducted by the City Building Division.

(2) ***Moving of residential or commercial building structure***. For the moving of any residential/commercial building or structure, the fee shall be $120.00.

(3) ***Window Replacement.*** For window replacement, fee shall be $25.00 for up to 4 units; 5 units and over, the fee shall be$50.00.

(4) ***House Leveling***. For house leveling, the fee shall be $75.00

(5) ***Residential Re-Roofing.*** For residential re-roofing, the fee shall be as follows:

a. Between 1 and 500 square feet ... $50.00
b. Between 501 and 2,000 square feet ...$70.00
c. Over 2,000 square feet ...$150.00

(6) ***Residential Solar Panels***. For residential solar panels, the fee shall be $250.00.

(7) ***Residential Swimming Pool.*** For residential swimming pools, the fee shall be $200.00.

(8) **)** ***Mobile/Manufactured Home***. For mobile or manufacture homes, the fee shall be $50.00.

(9) Demolition of any building or structure.

a. Commercial $100.00
b. Residential $50.00
c. Accessory Structures $15.00

(10) ***Double fees.*** Where work for which a permit is required by the building code or this article

is started or proceeded with prior to obtaining the permit, the fees specified in this section shall be doubled, but the payment of such double fee shall not relieve any person from fully complying with the requirements of this code in the execution of the work nor from any other penalties prescribed therein.

(11) ***Lost permits/certificates of occupancy.*** An administrative fee for the reprinting of a lost permit or certificate of occupancy shall be $15.00.

(12) ***Flat Work Permit after new construction.*** (Driveway, curb-cut, sidewalk, slab, etc.)

a. Between 1 and 500 square feet.....$40.00
b. Between 501 and 2,000 square foot.....$60.00
c. Over 2,000 square feet.....$125.00

(13) ***Other.*** For any permit fee not listed in this section, it shall be classified in the permit type that it most nearly resembles at the discretion of the City Planning & Code Enforcement Director or authorized representative.

(14) Emergency Inspections

Overtime $45.00 per hour inspection request for after 4:30 p.m. one-hour minimum
Emergency Inspections $45.00 per hour two-hour minimum

(15) Registration

Contractor initial fee.....$100.00
Contractor annual renewal fee…$30.00

(16) Processing Fee

Applications, Building Permits, Planning and Health Permits.....$5.00

(17) Facility Inspection $25.00

(d) Electrical Permit Fees

Electrical building permit.....$50.00
Electrical service re-connect fee.....$30.00
New service.....$20.00
Temporary service pole.....$10.00
Temporary working clearance.....$25.00
Upgrade service.....$10.00
First 42 circuits.....$1.00 each
Next 42 circuits.....$0.50 each
All circuits above 84.....$0.25 each
Generator.....$100.00

(e) Plumbing, Fuel/Gas Permit Fees

Plumbing, fuel/gas permit.....$50.00

Small fixtures (bathtub, drinking fountain, floor sink, floor drain, sink, lavatory, shower, urinal back-flow device assembly, water heater, water treatment, water closet, etc.) 3.00 each (kitchen sink and disp. slop sink, waste interceptor, backflow preventer, dish washer, laundry tray, clothes washer, vacuum breaker)

Large fixtures (waste interceptor, sewer line, water line, gas line, etc.) water heater $20.00

Sewer connection / Sewer tap.....$100.00
Water piping $20.00
Gas test.....$50.00
Sprinkler system.....$30.00
Grease trap $100.00

(f) Residential Mechanical Permit Fees

(1) Mechanical permit (new system):
i. Base fee.....$100.00
ii. Per ton $5.00
(2) Mechanical repairs.....$50.00

(g) Commercial Mechanical Permit Fees
(1) Base fee.....$100.00
(2) Heating & Cooling ….. $10.00 for the first $1,000.00 & $2.00 for each additional $1,000.00

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this this 3rd day of March 2020.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this 17th day of March 2020.

CITY OF WESLACO

_____
David Suarez, **MAYOR**

ATTEST:

_____
Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____
Juan E. Gonzalez, **CITY ATTORN**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3137

From:
Joel Rivera

Subject:
Acceptance to continue with the Memorandum of Understanding between the United States Marshal Service Task Force and Weslaco Police Department and authorize the Mayor to execute any related documents. (Staffed by Police Department.)

Background:
Requesting for the City Commission to approve the continuance of the Memorandum of Understanding between United States Marshals Service & the City of Weslaco Police Department.
The intent of the joint agreement is to investigate and apprehend local, state and federal fugitives, thereby improving public safety and reduce violent crime.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:
This MOU is in combination of the Obligation Statement presented on the City of Weslaco Commission Regular Meeting on Tuesday, December 17, 2019.

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Roxanne Saavedra	Created/Initiated
Robert Lopez	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Weslaco Police Department recommends continuance.

Attachments, if any:
United States Marshals Service MOU with Weslaco Police Dept 03.2020

Responsibilities upon Approval:
Upon approval, the original document will need Chief Joel Rivera's signature. Weslaco Police Department's Administrative will forward appropriately to the United States Marshals Service.

United States Marshals Service
Memorandum of Understanding

Rev. 10/2019

PARTIES AND AUTHORITY:

This Memorandum of Understanding (MOU) is entered into by the

Weslaco Police Department

and the United States Marshals Service (USMS) pursuant to 28 U.S.C. § 566(e)(1)(B). As set forth in the Presidential Threat Protection Act of 2000 and directed by the Attorney General, the USMS has been granted authority to direct and coordinate permanent Regional Fugitive Task Forces consisting of Federal, state, and local law enforcement authorities for the purpose of locating and apprehending fugitives. The authority of the USMS to investigate fugitive matters as directed by the Attorney General is set forth in 28 USC § 566. The Director's authority to direct and supervise all activities of the USMS is set forth in 28 USC § 561(g) and 28 CFR 0.111. The authority of United States Marshals and Deputy U.S. Marshals, "in executing the laws of the United States within a State . . . [to] exercise the same powers which a sheriff of the State may exercise in executing the laws thereof" is set forth in 28 USC § 564. Additional authority is derived from 18 USC § 3053 and Office of Investigative Agency Policies Resolutions 2 & 15. (See also) "Memorandum for Howard M. Shapiro, General Counsel, Federal Bureau of Investigation" concerning the "Authority to Pursue Non-Federal Fugitives", issued by the U.S. Department of Justice, Office of Legal Counsel, dated February 21, 1995. (See also) Memorandum concerning the Authority to Pursue Non-Federal Fugitives, issued by the USMS Office of General Counsel, dated May, 1, 1995. (See also) 42 U.S.C. § 16941(a)(the Attorney General shall use the resources of federal law enforcement, including the United States Marshals Service, to assist jurisdictions in locating and apprehending sex offenders who violate sex offender registration requirements).

MISSION: The primary mission of the task force is to investigate and arrest, as part of joint law enforcement operations, persons who have active state and federal warrants for their arrest. The intent of the joint effort is to investigate and apprehend local, state and federal fugitives, thereby improving public safety and reducing violent crime. Each participating agency agrees to refer cases for investigation by the RFTF (Regional Fugitive Task Force) or VOTF (Violent Offender Task Force). Cases will be adopted by the RFTF/VOTF at the discretion of the RFTF/VOTF Chief Inspector/Chief Deputy. Targeted crimes will primarily include violent crimes against persons, weapons offenses, felony drug offenses, failure to register as a sex offender, and crimes committed by subjects who have a criminal history involving violent crimes, felony drug offenses, and/or weapons offenses. Upon receipt of a written request, the RFTF/VOTF may also assist non-participating law enforcement agencies in investigating, locating and arresting their fugitives. Task force personnel will be assigned federal, state, and local fugitive cases for investigation. Investigative teams will consist of personnel from different agencies whenever possible. Participating agencies retain responsibility for the cases they refer to the RFTF/VOTF. Federal fugitive cases referred to the task force for investigation by any participating agency will be entered into the National Crime Information Center (NCIC) by the USMS or originating agency, as appropriate. State or local fugitive cases will be entered into NCIC (and other applicable state or local lookout systems) as appropriate by the concerned state or local agency.

SUPERVISION: The RFTF/VOTF will consist of law enforcement and administrative personnel from federal, state, and local law enforcement agencies. Agency personnel must be approved by the RFTF/VOTF Chief Inspector/Chief Deputy prior to assignment to the RFTF/VOTF. Agency personnel may be removed at any time at the discretion of the RFTF/VOTF Chief Inspector/Chief Deputy. Direction and coordination of the RFTF/VOTF shall be the responsibility of the USMS RFTF/VOTF Chief Inspector/Chief Deputy. Administrative matters which are internal to the participating agencies remain the responsibility of the respective agencies. Furthermore, each agency retains responsibility for the conduct of its personnel. A Task Force Advisory Committee, consisting of representatives of participating agencies and USMS RFTF/VOTF personnel, may be established at the discretion of the RFTF/VOTF Chief Inspector/Chief Deputy and will meet and confer as necessary to review and address issues concerning operational matters within the RFTF/VOTF.

PERSONNEL: In accordance with Homeland Security Presidential Directive 12, personnel assigned to the task force are required to undergo background investigations in order to be provided unescorted access to USMS offices, records, and computer systems. The USMS shall bear the costs associated with those investigations. Non-USMS law enforcement officers assigned to the task force will be deputized as Special Deputy U.S. Marshals. Task force personnel may be required to travel outside of the jurisdiction to which they are normally assigned in furtherance of task force operations. State or local task force officers (TFOs) traveling on official business at the direction of the USMS shall be reimbursed directly by the USMS for their travel expenses in accordance with applicable federal laws, rules, and regulations.

REIMBURSEMENT: If the Marshals Service receives Asset Forfeiture funding for either 1) overtime incurred by state and local investigators who provide full time support to USMS RFTF/VOTF joint law enforcement task forces; or 2) travel, training, purchase or lease of police vehicles, fuel, supplies or equipment for state and local investigators in direct support of state and local investigators, the USMS shall, pending availability of funds, reimburse your organization for expenses incurred, depending on which

category of funding is provided. Reimbursement of overtime work shall be consistent with the Fair Labor Standards Act. Annual overtime for each state or local law enforcement officer is capped at the equivalent of 25% of a GS-1811-12, Step 1, of the general pay scale for the Rest of United States. Reimbursement for all types of qualified expenses shall be contingent upon availability of funds and the submission of a proper request for reimbursement which shall be submitted quarterly on a fiscal year basis, and which provides the names of the investigators who incurred overtime for the RFTF/VOTF during the quarter; the number of overtime hours incurred, the hourly regular and overtime rates in effect for each investigator, and the total quarterly cost. The request for reimbursement must be submitted to the RFTF/VOTF Chief Inspector/Chief Deputy, who will review the request for reimbursement, stamp and sign indicating that services were received and that the request for reimbursement is approved for payment. Supporting documentation must accompany requests for reimbursement for equipment, supplies, training, fuel, and vehicle leases.

VEHICLES: Pending the availability of asset forfeiture funding, the USMS may acquire vehicles to be utilized by state and local investigators assigned to the RFTF/VOTF. Vehicles provided by the USMS remain in the control of the USMS and must be used solely in support of RFTF/VOTF operations. The vehicles must be available for exclusive use of the TFOs assigned to the RFTF/VOTF by the undersigned participant agency for the duration of the agency's participation on the task force. If the agency is no longer a participating member of the RFTF/VOTF, any USMS vehicle provided to the agency for use by TFO(s) must be returned to the USMS. Operators of USMS-provided vehicles must adhere to USMS policy regarding the use of government owned vehicles. Any violation of the USMS vehicle policy may result in the vehicle being repossessed by the USMS and the operator and/or agency forfeiting the opportunity to utilize a USMS-provided vehicle in the future. Vehicles provided to state and local investigators may be subject to additional regulations or restrictions pursuant to USMS lease agreements. Replacement or removal of any vehicle provided by the USMS will be at the discretion of the USMS and/or subject to lease agreement terms.

EQUIPMENT: Pending the availability of Asset Forfeiture funding, the USMS may purchase equipment for state and local investigators assigned to the RFTF/VOTF. Equipment purchased by the USMS using Asset Forfeiture funding must be used solely in support of RFTF/VOTF operations. The equipment must be available for exclusive use of the TFOs assigned to the RFTF/VOTF by the undersigned participant agency for the duration of the agency's participation on the task force. If the agency is no longer a participating member of the RFTF/VOTF, any equipment purchased with Asset Forfeiture and provided to TFOs from the agency may be retained by the agency. Equipment provided by the USMS that is not purchased using Asset Forfeiture funding remains the property of the USMS and will be issued to state and local investigators for exclusive use in support of the RFTF/VOTF. If the investigator or agency is no longer a participating member of the RFTF/VOTF, any equipment issued that was not purchased with Asset Forfeiture funding will be returned to the USMS.

RECORDS AND REPORTS: After the RFTF/VOTF has adopted a warrant, all investigative reports, evidence, and other materials generated, seized or collected by the RFTF/VOTF, relating to the fugitive investigation, shall be material within the custody and control of the RFTF/VOTF. Physical evidence, such as drugs, firearms, counterfeit credit cards, and related items may be released to the appropriate prosecuting agency. Records and information obtained during the RFTF/VOTF fugitive investigation are not evidence and may not be released. A participating agency may retain copies of RFTF/VOTF investigative reports, and other documents or materials, but they may be released only upon approval of the USMS Office of General Counsel, in consultation with the local U.S. Attorney's Office, if and as applicable.

All investigative reporting will be prepared in compliance with existing USMS policy and procedures utilizing USMS case management systems. Every effort should be made to document investigative activities on USMS forms, such as USM-11s and USM-210s. Reports should never contain information related to sensitive USMS programs that are deemed privileged and not subject to reporting. RFTF/VOTF records and documents, including reports on RFTF/VOTF activity prepared in cases assigned to TFOs, will be maintained in USMS electronic records. Task force statistics will be maintained in the USMS case management systems. Statistics will be made available to any participating agency upon request. This section does not preclude the necessity of individual TFOs completing forms required by their employing agency. However, reports documenting task force related investigations or activities prepared by a TFO on their parent agency form and any TFO's task force related email or text exchanges are deemed federal records under the control and purview of USMS, regardless of where these records are generated or kept. If information developed during a RFTF/VOTF investigation is included in such a form, the TFO's department will maintain the information as an agent of the RFTF/VOTF. No information related to RFTF/VOTF activities may be disseminated at any time to any third party (including a non-task force law enforcement officer, other law enforcement agency, or prosecutor's office) by any task force member without the express permission of the RFTF/VOTF Chief Inspector/Chief Deputy or his/her designee, in consultation with USMS Office of General Counsel where appropriate. This prohibition applies to formal and informal communications, as well as reports, memoranda, or other records compiled during the course of RFTF/VOTF operations. Documents containing information that identifies, or tends to identify, a USMS confidential source, a USMS sensitive program, or the use of sensitive equipment/techniques shall not be released outside of the USMS unless approved by the Office of General Counsel.

CONFIDENTIAL SOURCES / CONFIDENTIAL INFORMANTS: Pending the availability of funds, the USMS may provide funding for payment of Confidential Sources (CS) or Confidential Informants (CI). The use of CS/CIs, registration of CS/CIs and all payments to CS/CIs shall comply with USMS policy. USMS payment to an individual providing information or "tip" related to a USMS offered reward on an active fugitive case shall be accomplished by registering the individual or "tipster" through the

established USMS CS payment process.

USE OF FORCE: All members of the RFTF/VOTF will comply with their agencies' guidelines concerning the use of firearms, deadly force, and less-than lethal devices, to include completing all necessary training and certification requirements. All members of the RFTF/VOTF will read and adhere to the DOJ Policy Statement on the Use of Less-Than-Lethal Devices, dated May 16, 2011, and their parent agencies will review the Policy Statement to assure that they approve. Copies of all applicable firearms, deadly force, and less-than-lethal policies shall be provided to the RFTF/VOTF Chief Inspector/Chief Deputy and each concerned TFO. In the event of a shooting involving task force personnel, the incident will be investigated by the appropriate agency(s). Additionally, in the event of a shooting, the required reporting for the FBI National Use of Force Data Collection (NUOFDC) should be accomplished by the involved task force personnel's employing agency when the TFO is inside their primary/physical jurisdiction and by the USMS when the TFO is outside their employing agency's primary/physical jurisdiction. If the employing agency wishes to submit such NUOFDC entries regardless of the physical location of the event, that is allowed under this MOU with prior written notice to the USMS.

NEWS MEDIA: Media inquiries will be referred to the RFTF/VOTF Chief Inspector/Chief Deputy. A press release may be issued and press conference held, upon agreement and through coordination with participant agencies' representatives. All press releases will exclusively make reference to the task force and participant agencies.

RELEASE OF LIABILITY: Each agency shall be responsible for the acts or omissions of its employees. Participating agencies or their employees shall not be considered as the agents of any other participating agency. Nothing herein waives, limits, or modifies any party's sovereign rights or immunities under applicable law.

EFFECTIVE DATE AND TERMINATION: This MOU is in effect once signed by a law enforcement participant agency. Participating agencies may withdraw their participation after providing 30 days advanced written notice to the RFTF/VOTF Chief Inspector/Chief Deputy.

Task Force: Southern District of Texas

UNITED STATES MARSHAL or RFTF COMMANDER:

Print Name: T. Michael O'Connor

Signature: T. Michael O'Connor **Date:** 2-20-2020

PARTICIPANT AGENCY:

Name: Weslaco Police Department **Phone:** 956-968-8591

Location *(City and State)*: Weslaco, Texas

PARTICIPANT AGENCY REPRESENTATIVE(S):

Print Name and Title: Joel Rivera, Chief of Police

Signature: _____ **Date:** _____

ASSISTANT DIRECTOR, INVESTIGATIVE OPERATIONS DIVISION:

Print Name: Jeff Tyler

Signature: _____ **Date:** _____

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3151

From:
Joel Rivera

Subject:
Acceptance of the 2019 Racial Profiling Report compiled by the Weslaco Police Department (WPD) as required by the Texas Code of Criminal Procedures Article 2.132 and authorize the Mayor to execute any related documents. (Staffed by Police Department.)

Background:
Acceptance of the Weslaco Police Department's Racial Profiling Annual Report for information collected in accordance with Texas Racial Profiling Law (Article 2.132.6 Code of Criminal Procedure); information reported herein only applies to traffic stops that resulted in citation or arrest.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Roxanne Saavedra	Created/Initiated
Robert Lopez	Approved
Mike Perez	New

City Manager Comments:

Staff Recommendation:
Approved

Attachments, if any:
2019 Racial Profiling Report FULL 02.14.2020

Responsibilities upon Approval:

Racial Profiling Report | Full

Reporting Date: 02/14/2020

Agency Name: WESLACO POLICE DEPT.
TCOLE Agency Number:

Chief Administrator: JOEL RIVERA

Agency Contact Information:
Phone: (956) 968-8591
Email:

Mailing Address:
901 N. AIRPORT DR.
WESLACO, TX 78596

This Agency filed a full report

WESLACO POLICE DEPT. has adopted a detailed written policy on racial profiling. Our policy:

1.) clearly defines acts constituting racial profiling;

2.) strictly prohibit peace officers employed by the WESLACO POLICE DEPT. from engaging in racial profiling;

3.) implements a process by which an individual may file a complaint with the WESLACO POLICE DEPT. if the individual believes that a peace officer employed by the WESLACO POLICE DEPT. has engaged in racial profiling with respect to the individual;

4.) provides public education relating to the agency's complaint process;

5.) requires appropriate corrective action to be taken against a peace officer employed by the WESLACO POLICE DEPT. who, after an investigation, is shown to have engaged in racial profiling in violation of the WESLACO POLICE DEPT. policy adopted under this article;

6.) require collection of information relating to motor vehicle stops in which a citation is issued and to arrests made as a result of those stops, including information relating to:
a.) the race or ethnicity of the individual detained;
b.) whether a search was conducted and, if so, whether the individual detained consented to the search; and
c.) whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual; and

7.) require the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision(6) to:
a.) the Commission on Law Enforcement; and
b.) the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

Executed by: Brooks Ditto, Training Coordinator

Date: 02/14/2020

Total stops: 13473

Gender	
Female	5929
Male	7544
Race / Ethnicity	
Black	41
Asian / Pacific Islander	20
Hispanic / Latino	363
White	13045
Alaska Native / American	4
Was race or ethnicity known prior to stop?	
Yes	2
No	13471
Reason for stop?	
Violation of law	9
Preexisting knowledge	0
Moving traffic violation	9587
Vehicle traffic violation	3790
Street address or approximate location of the stop	
City street	11432
US highway	431
County road	933
State highway	673
Private property or other	4
Was a search conducted?	
Yes	695
No	12778
Reason for Search?	
consent	473
contraband	27
probable	153
inventory	15

ncident to arrest	27

Was Contraband discovered?

Yes	133
No	562

Description of contraband

Drugs	96
Currency	1
Weapons	1
Alcohol	6
Stolen property	1
Other	28

Result of the stop

Verbal warning	1
Written warning	9653
Citation	3594
Written warning and arrest	109
Citation and arrest	112
Arrest	5

Arrest based on

Violation of Penal Code	130
Violation of Traffic Law	53
Violation of City Ordinance	0
Outstanding Warrant	43

Was physical force resulting in bodily injury used during stop?

Yes	4
No	13469

Submitted electronically to the

The Texas Commission on Law Enforcement

AFFILIATION AGREEMENT
FOR
CLINICAL EXPERIENCE

Weslaco Fire/EMS and **Texas State Technical College-Harlingen's** program of **Emergency Medical Science Program** recognizes that trained personnel in the fields of allied health are necessary to the staffing and operation of health care institutions and facilities in the lower Rio Grande Valley. Texas State Technical College-Harlingen is a part of Texas State Technical College, an institution of higher education and an agency of the State of Texas.

Therefore, it is of great benefit and service to the people of this area that **Weslaco Fire/EMS**, through its administrators and staff, and Texas State Technical College-Harlingen, through the administrators and staff of its Allied Health Education Programs, do associate together in a cooperative endeavor for the purpose of training students in the fields of allied health.

This agreement is between **Texas State Technical College-Harlingen's** program of **Emergency Medical Science Program** hereinafter referred as **TSTC** and Weslaco Fire/EMS hereinafter referred to as the **Affiliate**.

The parties hereto agree to the following:

I. This agreement shall become effective immediately upon execution by the parties and will continue in full force and effect until terminated as hereinafter provided. This agreement may be modified at any time by mutual consent of the parties, or it may be terminated by either party upon written notice to the other party as provided in Paragraph III of this agreement. Such non-consensual termination shall become effective three months after the proper notice. In the event of non- consensual termination of this agreement by either party, such termination shall not become effective until the students involved in the cooperative program shall have an opportunity to complete the full experience so long as the cause for termination does not fall within the boundaries of Paragraphs V(B)(9), despite the fact that this period required for program completion may exceed the three-month period established in this paragraph.

IL The parties hereto recognize that, in the performance of this agreement, the greatest benefits will be derived by promoting the interests of both parties, and each party does, therefore, enter into this agreement with the intention of loyally cooperating with each other in carrying out the terms of this agreement, and each party agrees to interpret its provisions, insofar as it may legally do so, in such manner as will best promote the interests of both and render the highest service to the public.

III. All notices to parties herein must be in writing, signed by the party giving it, and shall be served either personally or by mail addressed as follows:

TO: Program Chairman
Salvador Acevedo, MD, ACOR, NARP-LP
Texas State Technical College-Harlingen
Harlingen, Texas 78550-3697

TO: Antonio Lopez, Fire Chief
City of Weslaco Fire/EMS
255 S. Kansas
Weslaco, TX 78596

or to such address as may be hereinafter designated by notice. All notices become effective only when received by the addressee.

IV. This agreement is to be evaluated and reviewed annually by both parties, and revisions will be made as they are deemed necessary by mutual agreement of both parties.

V. Program Responsibilities:

A. Joint Responsibilities:

1. Both parties to this agreement will cooperate in providing the student a proper learning opportunity.

2. It is mutually agreed that the number of students receiving their clinical training at the Affiliate will be arranged jointly, with due consideration given to the number of students and to the clinical material available.

3. Both parties agree to a policy of nondiscrimination in employment and training. Qualified students, applicants, or employees will not be excluded from any course or activity because of age, race, creed, color, sex, religion, national origin, or handicap.

0. Both parties agree that it is the student's responsibility to provide for his/her transportation to the facility and that neither T.S.T.C. nor the Affiliate is responsible for transportation of the student to the clinical site.

1. TSTC and/or the individual student will assume responsibility for any equipment that is broken or damaged due to negligence on the part of the student or of TSTC.

2. TSTC faculty will cooperate with participate in the Affiliate in service programs as appropriate.

3. TSTC will be responsible for administrative functions related to student experience, such as records, of rotation, attendance, and proficiency.

8. TSTC faculty will evaluate and counsel students with regards to perfo1mance.

9. TSTC agrees that the students will be subject to all rules and regulations pertaining to regulations pertaining to regular employees of the Affiliate.

10. TSTC will provide student learning objectives to the Affiliate clinical supervisor.

11. TSTC will ensure that each student carries current liability insurance coverage. Such insurance shall not apply to activities on the part of faculty or students which are not part of the curriculum or educational whether they are for remuneration or voluntary. The liability insurance obtained by the student shall be in the amount of $1,000,000/$3,000,000.00 aggregate. The college will assure that current proof of such insurance for each student is on file in the affiliate's administrative office at all times. Affiliate understands and accepts that TSTC, as an agency of the State of Texas, is immune from liability and from suit with respect to most causes of action against it under the "doctrine of sovereign immunity" (this means that TSTC cannot be sued in Texas courts without the Texas legislature's consent). As a result, TSTC self-insures against such risks and does not maintain conm1ercial general liability insurance coverage. Claimants must look to the *Texas Tori Claims Act* (Chapter 101 of the Texas Civil Practice and Remedies Code) for relief with respect to properly damage, personal injury and death proximately caused by the wrongful act or omission or negligence of a TSTC employee acting within the scope of their employment.

12. TSTC Instructors will provide the hospital with evaluation of student's clinical experience.

13. TSTC agrees that the students will have an appropriate health examination prior to beginning work at the Affiliate's site,

14. TSTC will have on file students TB Skin Test (PPD) (Chest x-ray) and physical examination reports.

4. TSTC agrees that the students and instructors will be currently immunized for Diptheria, Tetanus, measles, mumps, Rubella and hepatitis prior to beginning clinical experience.

5. TSTC will ensure that students and instructors have medical coverage for preventative therapy such as HBIG in the event of blood exposure as well as any post exposure measures (e.g. emergency treatment and follow-up care).

17. TSTC will provide in-service education on OSHA requirements, blood borne pathogens, patient safety, body mechanics, infection control, fire and electrical safety, TB awareness and patient

15. COMPLIANCEWITHLAWS

TSTC and Students shall at all times comply with all applicable state, local and federal laws, including, but not limited to, the "Stark" law (42 U.S.C. §1395nn), the Anti-Fraud and Abuse Statute (42 U.S.C. §1320a- 7b(b)), the Health Insurance Portability and Accountability Act of 1996 ("HIPM"), and the Texas Patient Non-Solicitation law (TEXAS OCC. CODE ANN. § 102.001), Executive Order 11246 and the applicable affirmative action commitments (41 CFR Chapter 60; 41 CFR 60-250.4; 41 CFR 60-741.4; 41 CFR 60-1.8), the Fair and Accurate Credit Transactions Act of2003 (FACTA), its amendments, laws and regulations and comply with the Federal Trade Commission's Identity Theft Prevention Red Flags Rule (16 CFR 681.2) and. this Agreement shall be construed in accord with applicable The Joint Commission standards.

18. EXCLUSION FROM PROGRAMS:

TSTC represents and warrants that it is not excluded from participation in any federal or state health care program. TSTC will notify Affiliate immediately in the event TSTC is excluded from participating in any federal or state health care program at which time the Affiliate will have the right to immediately terminate this Agreement

B. Responsibilities of the Affiliate:

1. The Affiliate agrees to assist the program by providing through its supervisory personnel regular evaluation of students, at intervals to be agreed upon.

2. The Affiliate will allow participating students to use any library facilities which are open to the Affiliate staff.

3. The Affiliate will assume the cost of equipment that is broken or damaged in its normal use.

4. The Affiliate will orient the TSTC faculty to hospital facilities and policies.

5. The Affiliate will inform its professional staff of its participation in the various training programs of TSTC.

6. The teaching equipment owned by the Affiliate may be used in the teaching program.

7. The Affiliate will supply, without remuneration to the student, opportunity for practical and/or observational experience designed to supplement theory training given by TSTC.

8. The Affiliate will supervise the practical experience as necessary to assure safe practice for the student and others.

9. Students may not take the responsibility or the place of "qualified" staff. However, after demonstrating proficiency, students may be permitted to perform procedures with careful supervision.

10. The Affiliate reserves the right, in its absolute discretion, to refuse its facilities and services to any student who does not meet the professional or other requirements of the Affiliate or any appropriate authority controlling and directing the Affiliate.

VI. This basic agreement with addenda paragraphs constitutes the entire agreement of the parties hereto. At such time at TSTC and the Affiliate desire to enter into additional training programs, this basic agreement may be used, and the specific program requirements may be outlined in addenda paragraphs.

IN WITNESS WHEREOF, the parties hereto have executed this agreement this 1 day of March, 2020.

This affiliation agreement valid from March 1, 2020 through March 1, 2022.

For the Affiliate: City of Weslaco Fire/EMS

_____
David Suarez
Mayor

Date:

For: TSTC EMS Program

_____
Salvador Acevedo MD, ACOR, NRP-LP
Program Director

Date: _____

_____
Hector Yanez
Senior Vice President for Student Learning

Date: _____

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3174

From:

Subject:
Approval to solicit competitive sealed bids for the construction of the North Side Sports Complex located at 320 East Mile 11 Road (RFB No.: 2019-20-01) and authorize the Mayor to execute any related documents. (Staffed by Airport.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo
Andrew Muñoz
Mike Perez

Created

City Manager Comments:
Approved.

Staff Recommendation:

Attachments, if any:

Responsibilities upon Approval:

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3120

From:

Subject:
Discussion and consideration to approve Resolution 2020-18 appointing one (1) member to the Parks and Recreation Board to an unexpired term through August 01, 2020, and authorize the Mayor to execute any related documents. Possible action. (This item was tabled March 3, 2020; staffed by Parks and Recreation Department.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Resolution

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo
Omar Rodriguez
Mike Perez

Created

City Manager Comments:
Appoint new member to an unexpired term.

Staff Recommendation:

Attachments, if any:
Parks & Recreation Advisory Board as of 101819, Parks and Recreation Applicants 031320 mv, R2020-18 Parks and Rec unexpired term

Responsibilities upon Approval:

PARKS & RECREATION ADVISORY BOARD

FIRST NAME	LAST NAME	TERM EXPIRES
Nina	Torkelson	10/22/2022
Joe	Vidales	9/20/2020
Lupe	Garcia	9/20/2020
Ismael	Quiroz	3/5/2021
Johnny	Cavazos	10/16/2022
Enrique "Rick"	Rodriguez	11/18/2022
Oscar	Caballero	10/9/2022

PARKS AND RECREATION BOARD

FIRST NAME	LAST NAME	APPLICATION DATE
Javier	Villa	10/3/2019
Juan M.	González	10/25/2019
Edward	Mejia	2/11/2020
Almadelia	Gonzalez	3/03/2020

As 031320 mv

RESOLUTION NO. 2020-18

A RESOLUTION OF THE CITY OF WESLACO APPOINTING ONE MEMBER TO THE PARKS & RECREATION BOARD.

WHEREAS, the City of Weslaco has established the Parks & Recreation Board pursuant to Section 98-83 of the Weslaco Municipal Code of Ordinances; and,

WHEREAS, Members shall be appointed for terms of three years; provided that where the appointment is to fill a vacancy of an existing member prior to the expiration of his term, such appointment shall be for the remainder of the term of the predecessor. Upon the expiration of each term of each of these seven members, a like number of those whose terms shall expire shall be appointed to serve for a term of three years from August 1st of each year until their successors are appointed and shall qualify.

WHEREAS, The Parks and Recreation board shall be an advisory board and make recommendations to the city commission. The city commission shall have final approval of all goals and objectives that will be implemented within the parks and playgrounds of the city.

WHEREAS, the Parks & Recreation Board members shall serve without compensation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS the following individual is appointed to serve an un-expired term on the Parks & Recreation Board.

NAME	UN-EXPIRED TERM ENDING
_____	08/01/2020

PASSED AND APPROVED on this 17th day of March 2020.

CITY OF WESLACO

_____
David Suarez, **MAYOR**

ATTEST:

_____
Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____
Juan E. Gonzalez, **CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3153

From:

Subject:
Discussion and consideration to approve Resolution 2020-19 appointing members to the Weslaco Recycling Task Force and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Resolution

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Olga Garza
Pete Garcia
Mike Perez

Created

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:
Weslaco Recycling Committee Task Force - board members 31219 mv, R2020-19 Weslaco Recyling Task Force

Responsibilities upon Approval:

WESLACO RCYCLING COMMITTEE TASK FORCE

Date appointed	Term Expires	First	Last
		*Vacant	
3/21/2017	3/21/2020	Gail	Weigel Ortiz
3/21/2017	3/21/2020	Ignacio H.	Cavazos
3/21/2017	3/21/2020	Maria L.	Gonzalez
3/21/2017	3/21/2020	Jim	Chapman

As of 31219 mv

*One position vacant, Manuel Ramos wished not to be reappointed; his term expires effectively on March 21, 2019.

RESOLUTION NO. 2020-19

A RESOLUTION OF THE CITY OF WESLACO APPOINTING MEMBERS TO THE WESLACO RECYCLING TASK FORCE COMMITTEE

WHEREAS, this Commission finds merit in establishing an ad hoc citizen's committee to solicit suggestions and recommendations and encourage participation toward the planning and facilitating of programs and activities; and

WHEREAS, after public meetings, all recommendations are required to be submitted to the Weslaco City Commission for approval; and

WHEREAS, the Committee shall concurrently consider challenges and opportunities to promote awareness to reduce, reuse, recycle and encourage participation toward the common goal of a positive public image for the Weslaco Recycling Center; and

WHEREAS, as it is intended to serve ad hoc, the work of this Committee shall be limited to one year from establishment; and

WHEREAS, there shall be ten (10) members in the Weslaco Recycling Committee Task Force who shall be appointed by the Weslaco City Commission and shall be comprised of three Commissioners, one representative of the Public Works Department, one representative of Republic Services, and five citizens; and

WHEREAS, members shall serve without compensation and may be eligible for reappointment.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS THAT the following members are appointed to serve on the Weslaco Recycling Task Force.

NAME	TERM ENDING
_____	03/21/2021
_____	03/21/2021
_____	03/21/2021
_____	03/21/2021
_____	03/21/2021

PASSED AND APPROVED on this 17th day of March 2020.

CITY OF WESLACO

_____

David Suarez, **MAYOR**

ATTEST:

_____

Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____

Juan E. Gonzalez, **CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3155

From:

Subject:
Discussion and consideration on Resolution 2020-20 appointing one (1) board member to the Ambulance Advisory Board and authorize the Mayor to execute any related documents. Possible action. (Staffed by Fire Department.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Resolution

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo
Antonio Lopez
Mike Perez

Created

City Manager Comments:
Approved.

Staff Recommendation:

Attachments, if any:
Ambulance Advisory Board 031320 mv , Letter form Patrick Gonzalez, R2020 -20 Ambulance Advisory Board - expired board member term

Responsibilities upon Approval:

AMBULANCE ADVISORY BOARD

TERM EXPIRES	FIRST NAME	LAST NAME
3/15/2020	Patrick	Gonzalez
2/16/2022	Sergio	Lozano, DDS
2/7/2022	Lt. Ted	Walensky
4/17/2021	Patrick B.	Kennedy
5/6/2019	Sandra	Esquivel
3/20/2021	George	Guerra
12/20/2020	Annette	Valadez

As of 012820 mv

March 13, 2020

To whom it may concern,

I will accept a **renewal** nomination for the Weslaco Ambulance Advisory Board vacancy as my current term will expire on March 15, 2020.

Sincerely,

Patrick Gonzalez

CITY OF WESLACO
MAR 13 2020
CITY SECRETARY'S OFFICE

RESOLUTION NO. 2020-20

A RESOLUTION OF THE CITY OF WESLACO APPOINTING ONE MEMBER TO THE AMBULANCE ADVISORY BOARD.

WHEREAS, the City of Weslaco has established the Ambulance Advisory Board pursuant to Section 14-1(A) of Ordinance No. 78-39; and

WHEREAS, the terms of the members of this board are for two years; and

WHEREAS, the Ambulance Advisory Board members shall serve without compensation; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS THAT one (1) board member is appointed to serve on the Ambulance Advisory Board.

PASSED AND APPROVED on this 17th day of March 2020.

NAME	TERM ENDING
_____	03/15/2022

CITY OF WESLACO

_____
David Suarez, **MAYOR**

ATTEST:

_____
Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____
Juan E. Gonzalez, **CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3139

From:

Subject:
Discussion and consideration and approval of Allowance Expenditure No. 4 regarding the North Side Fire Station Project and authorize the Mayor to execute any related documents. Possible action. (Staffed by Airport.)

Background:
The proposed contingency items include ground lighting for the flag pole, landscaping / irrigation several credit items. Staff, during the construction process, found means to minimize costs thus creating credits.

The item is to address contingency credits and proposed expenditures for the North Side Fire Station. The final balance if approved, is $1,651.00.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo	Created/Initiated
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:
1709-AEA_04-031120-Signed

Responsibilities upon Approval:

Alvarado Architects & Associates, Inc.
307 South Main Street
Donna, Texas 78537
Phone: 956.464.8258
Fax: 956.464.8268

Allowance Expenditure Authorization

Project: North Side Fire Station
City of Weslaco

Authorization No.: 04

AAA Project No.: 1709

Date: March 11, 2020

To: Tri-Gen Construction
2900 North Texas Boulevard, Ste. 201
Weslaco, TX 78599

Attention: Mr. Jorge Gonzalez

You are authorized to perform the following item(s) of work and to adjust the allowance sum accordingly, as indicated below. This is not a change order and does not increase nor decrease the contract amount.

Description of Work:

1. Per the Testing and Landscaping Allowance, add unused balance to the Owner's Contingency. ($ 8,050.00)
2. Per CPR No. 10: Provide costs to add two in ground light fixtures for the illumination of the flagpole as requested by the City of Weslaco. $ 975.00
3. Per CPR No. 15: Provide cost to add back the Landscaping / Irrigation to the contract as requested by the City of Weslaco. $24,875.00
4. Per CPR No. 16: Provide cost to add back the fencing and gates which were removed at the beginning of the project as requested by the City of Weslaco. $26,250.00
5. Per CPR No. 17: Provide credit to reduce the number of Air Vac units on the project as requested by the City of Weslaco. ($16,570.00)
6. Per CPR No. 18: Provide credit to use resistant laminated glass in lieu of bullet resistant glass at the lobby. ($ 393.00)
7. Per CPR No. 19: Provide cost to add countertops to the Report Writing Room as requested by the City of Weslaco. $ 1,056.00
8. Per CPR No. 20: Provide cost to furnish and install the generator to the project as requested by the City of Weslaco. $16,500.00
9. Per CPR No. 21: Provide cost to furnish and install 2-inch backflow preventer requested by NAWS. $ 1,159.00

TOTAL: $ 45,802.00

Original Owner's Contingency Allowance	$ 50,000.00
Allowance Balance Prior to this Authorization	$ 47,453.00
Allowance Sum will be **Decreased** by this Authorization	$ 45,802.00
New Owner's Contingency Allowance Balance	$ 1,651.00

Alvarado Architects & Associates, Inc.
307 South Main Street
Donna, Texas 78537
Phone: 956.464.8258
Fax: 956.464.8268

March 11, 2020

Alvarado Architects & Associates, Inc. Date

Tri-Gen Construction Date

City of Weslaco Date

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3149

From:

Subject:
Discussion to accept and file the City of Weslaco's Comprehensive Annual Financial Report (CAFR) for fiscal year ending September 20, 2019 as presented by Carr, Riggs & Ingram, LLC and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Vidal Roman	Created/Initiated
Vidal Roman	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval

Attachments, if any:
City of Weslaco- CAFR Draft, Internal Control Matters, Corrective Action Plan

Responsibilities upon Approval:

CITY OF WESLACO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2019

DRAFT

Issued by:

Mike Perez, City Manager

Vidal Roman, Finance Director

City of Weslaco, Texas
Table of Contents
September 30, 2019

	Page No.
INTRODUCTORY SECTION	
City Officials	1
Letter of Transmittal	3
GFOA Certificate of Achievement	7
Organizational Chart	8
FINANCIAL SECTION	
INDEPENDENT AUDITORS' REPORT	9
MANAGEMENT'S DISCUSSION AND ANALYSIS	15
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	25
Statement of Activities	26
Fund Financial Statements	
Governmental Fund Financial Statements	
Balance Sheet	28
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	29
Statement of Revenues, Expenditures and Changes in Fund Balances	30
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	31
Proprietary Fund Financial Statements	
Statement of Net Position	32
Statement of Revenues, Expenses and Changes in Net Position	34
Statement of Cash Flows	35
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	36
Statement of Changes in Fiduciary Net Position	37
Notes to Financial Statements	39

DRAFT

Page No.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund 92
Schedule of Changes in Net Pension Liability and Related Ratios- Texas Municipal Retirement System 94
Schedule of Changes in Net Pension Liability and Related Ratios- Firemen's Pension 95
Schedule of Contributions For Texas Municipal Retirement System Pension Plan and Firemen's Pension Plan 96
Schedule of Changes in Total OPEB Liability and Related Ratios- Texas Municipal Retirement System- Supplemental Death Benefits Fund 97
Schedule of Changes in Total OPEB Liability and Related Ratios- Firefighter Retiree Health Care Plan 98
Notes to Schedule of Contributions For Texas Municipal Retirement System Pension Plan and Firemen's Pension Plan 99
Notes to Required Supplementary Information 100

OTHER SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Combining Balance Sheet 102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 104

Comparative Individual Fund Statements

General Fund

Comparative Balance Sheets 106
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 107

Special Revenue Funds

Hotel/Motel Tax
Comparative Balance Sheets 108
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 109
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual- Hotel/Motel Tax Fund 110

Library Fund
Comparative Balance Sheets 111
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 112

DRAFT

Page No.

OTHER SUPPLEMENTARY INFORMATION - Continued

Comparative Individual Fund Statements – Continued

Building Depreciation Fund
Comparative Balance Sheets 113
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 114

Capital Projects Funds

2013 Certificate of Obligation Construction Fund
Comparative Balance Sheets 115
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 116

Capital Improvement Program Fund
Comparative Balance Sheets 117
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 118
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual- Capital Improvement Program Fund 119

Fire Department Equipment Replacement Fund
Comparative Balance Sheets 120
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 121
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual- Fire Department Equipment Replacement Fund 122

Storm Water Improvement Fund
Comparative Balance Sheets 123
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 124
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual- Storm Water Improvement Fund 125

2019 Bond Construction Fund
Comparative Balance Sheets 126
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 127

Debt Service Fund
Comparative Balance Sheets 128
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 129
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual- Debt Service Fund 131

Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Net Position 132
Comparative Statements of Revenues, Expenses and Changes in Net Position 134
Comparative Statements of Cash Flows 135
Schedule of Revenues, Expenses and Changes in Net Position –
Budget and Actual- Water and Wastewater Fund 136

DRAFT

Page No.

OTHER SUPPLEMENTARY INFORMATION – Continued

Comparative Individual Fund Statements – Continued

Solid Waste Fund
Comparative Statements of Net Position 137
Comparative Statements of Revenues, Expenses and Changes in Net Position 138
Comparative Statements of Cash Flows 139
Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual- Solid Waste Fund 140
Airport Fund
Comparative Statements of Net Position 141
Comparative Statements of Revenues, Expenses and Changes in Net Position 142
Comparative Statements of Cash Flows 143
Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual- Airport Fund 144

Internal Service Fund
Equipment Replacement Fund
Comparative Statements of Net Position 145
Comparative Statements of Revenues, Expenses, and Changes in Net Position 146
Comparative Statements of Cash Flows 147
Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual- Equipment Replacement Fund 148

Fiduciary Funds
Firemen's Relief and Retirement Pension Trust fund
Comparative Statements of Fiduciary Net Position 149
Comparative Statements of Changes in Fiduciary Net Position 150
Marion Booth Endowment Fund Private Purpose Trust Fund
Comparative Statements of Fiduciary Net Position 151
Comparative Statements of Changes in Fiduciary Net Position 152

Component Unit
Economic Development Corporation of Weslaco
Comparative Balance Sheets 153
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances 154
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 155
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities 156

Supplemental Statements and Schedules
Schedule of Taxes Receivable – By Fund 157
Analysis of Tax Collections, Adjustments and Allocation to Funds 158

DRAFT

Page No.

OTHER SUPPLEMENTARY INFORMATION – Continued

Bonded Debt Requirements
Limited Tax Refunding Bonds, Series 2012 159
Tax and Revenue, Certificates of Obligation, Series 2013 160
Limited Tax Refunding Bonds, Series 2016 161
Certificates of Obligation, Series 2018 162
General Obligation Bonds, Series 2019 163
Tax and Revenue, Certificates of Obligation, Series 2012 164
Tax and Revenue, Certificates of Obligation, Series 2014 165
Limited Tax Refunding Bonds, Series 2016 166
Limited Tax Refunding Bonds, Series 2017 167
Economic Development Sales Tax Revenue Refunding Bonds, Series 2012 168

STATISTICAL SECTION
Net Position by Components – Last Ten Fiscal Years 171
Change in Net Position – Last Ten Fiscal Years 172
Fund Balances of Governmental Funds – Last Ten Fiscal Years 174
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years 175
Property Tax Levies and Collections – Last Ten Fiscal Years 176
Assessed Value of Taxable Property – Last Ten Fiscal Years 177
Principal Property Taxpayers – Current Calendar Year and Nine Years Ago 178
Property Tax Rates and Tax Levies – All Overlapping Governments
Last Ten Fiscal Years 179
Computation of Direct and Overlapping Debt 181
Legal Debt Margin Information – Last Ten Fiscal Years 182
Pledged – Revenue Coverage – Last Ten Fiscal Years 184
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years 185
Ratios of General Bonded Debt Outstanding by Type – Last Ten Fiscal Years 187
Taxable Sales by Industry – Last Ten Calendar Years 188
Sales Tax Revenue Payers by Industry – Calendar Years 2018 and 2009 190
Direct and Overlapping Sales Tax Rates – Last Ten Fiscal Years 191
Miscellaneous Statistical Facts 192
Demographic and Economic Statistics – Last Ten Calendar Years 193
Operating Indicators and Capital Asset Statistics by Function/Program 194
Top Ten Principal Employers – 2018 and 2009 195
Full-Time Equivalent Employees by Function – Last Ten Fiscal Years 196

COMPLIANCE SECTION

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* 197
Schedule of Findings and Responses 201
Corrective Action Plan 204
Summary Schedule of Prior Audit Findings 205

DRAFT

INTRODUCTORY SECTION

DRAFT

City of Weslaco, Texas
City Officials

Mayor	David Suarez
Mayor Pro-tem	Letty Lopez
Commissioners	Leo Munoz Jose JP Rodriguez Greg Kerr Josh Pedraza Adrian Farias
City Manager	Mike Perez
Finance Director	Vidal Roman
City Secretary	Myra Ayala
City Attorney	Juan E. Gonzalez
Chief Appraiser	Rolando Garza Hidalgo County Appraisal District
Collector of Taxes	Paul Villarreal County of Hidalgo
Chief of Police	Joel Rivera
Fire Chief	Antonio Lopez
Municipal Court Administrator	Rosa Huerta
Planning and Code Enforcement Director	Rebekah De La Fuente
Human Resources Director	Veronica Ramirez
Information Technology	J. Martin Vela
Parks and Recreation Director	Omar Rodriguez
Public Facilities Director	Pete Garcia, Jr.
Library Director	Arnold Becho
Assistant City Manager/ Aviation Director	Andrew Munoz

DRAFT

DRAFT

(This page intentionally left blank)

City of Weslaco

"The City on the Grow"

David Suarez, Mayor
Letty Lopez, Mayor Pro-Tem, District 5
Leo Muñoz, Commissioner, District 1
Greg Kerr, Commissioner, District 2
Jose "J.P." Rodriguez, Commissioner, District 3
Adrian Farias, Commissioner, District 4
Josh Pedraza, Commissioner, District 6

Mike R. Perez, City Manager

March 17, 2020

The Honorable Mayor David Suarez,
City Commission and
Citizens of the City of Weslaco

DRAFT

The Comprehensive Annual Financial Report (the CAFR) of the City of Weslaco, Texas (the City) for the fiscal year ended September 30, 2019, is submitted in accordance with Section 28 of the City Charter.

Management assumes full responsibility for the completeness and reliability of the information contained in this report.

To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Carr, Riggs, & Ingram, LLC, has issued an unmodified ("clean") opinion of the City of Weslaco's financial statements for the year ended September 30, 2019. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City of Weslaco

The City of Weslaco, Texas, established in 1919, is located in the southern tip of Texas in the heart of the Rio Grande Valley, which is considered to be one of the top growth areas in the state, and in the country. The City currently occupies a land area of 15 square miles and serves an estimated population of 40,358. The City is authorized to levy a property tax on both real and personal properties located within its boundaries.

The City of Weslaco has operated under the Council-Manager form of government since incorporation in 1928. Policy-making and legislative authority are vested in a City Commission consisting of a Mayor and six Commissioners. The City Commission is responsible, among other things, for enacting ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for implementing the policies and ordinances of the City Commission, for managing the day-to-day operations of the City, and for appointing the directors of the various departments. The Commission is elected on non-partisan basis. The Mayor and Commissioners serve three-year staggered terms, with two commissioners elected every year except for every third year when the Mayor is elected.

The City provides a full range of services, including police and fire protection; emergency medical services; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Water and wastewater services are also provided by the City. The City is also financially accountable for a legally separate economic development corporation, which is reported separately within the City of Weslaco's financial statements as a component unit. Additional information on this legally separate entity can be found in Note 1 in the notes to the financial statements.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriation to the City Manager during the budget process. The City Manager uses these requests to initiate a proposed budget. The City Manager then presents this proposed budget to the Commission for review. The City Commission is required to hold public hearings on the proposed budget and to adopt a final budget no later than September 30th, the end of the City's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g. police). Department directors may, with City Manager's approval, make transfers of appropriations within their departments. Transfers of appropriations between departments, however, require the approval of the City Commission. 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 92 as part of the required supplementary information. For governmental and proprietary funds, other than the general fund, with appropriated annual budgets, this comparison is presented within the other supplementary section of this report beginning on page 110.

DRAFT

Factors Affecting Financial Condition

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

Local Economy. Located in the center of the Rio Grande Valley, the City of Weslaco continues to experience steady growth. Both property values and sales tax revenues reflect an increase in comparison to prior year and are expected to continue growing in the next few years.

According to the Texas Workforce Commission data link (TRACER), the unemployment rate had remained between 7 and 9 percent over the last few years. In 2019, the rate decreased to 6.2 percent. The largest employer is the Weslaco Independent School District with 2,825 employees.

Due to its strong and healthy economy, the City of Weslaco has maintained a credit rating of AA- from Standard and Poor's, and Moody's continues to maintain the City's rating at "A2".

Long-term Financial Planning. Unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the general fund at year end was 25% of total General Fund Revenues. The goal is to maintain at least 25% at all times. The unrestricted fund balance at September 30, 2019, exceeded the goal, and excess funds were transferred to the Capital Improvement Project Fund, as planned. This fund, now going into its fourth year, allows the City to self-fund improvements such as sidewalks, traffic signals, park improvements, and street paving in order to decrease dependence on debt financing for such infrastructure.

The City Commission in the past four years had focused on evaluating the City's property tax rate. This focus was driven by the desire to give taxpayers the best value for their money as well as making Weslaco more attractive to business and residents looking to relocate. The City Commission reduced the tax rate by a penny in 2014, when it stood at $0.6667 per $100 value. This evaluation of the tax rate has continued each year since and now stands at our current $0.6967 per $100.00 valuation for the 2019 tax year due to bond election approved by the citizens. Further decreases are not planned at this time to allow for the goal of self-funding infrastructure improvements through the CIP Fund.

Cash Management Policies and Practices. Cash temporarily idle during the year was invested in TEXPOOL, during periods when their rates were higher than the depository banks' rates. All funds kept with the depository bank are collateralized at a minimum rate of 102% of the market value. The City continues to evaluate ways in which further earnings could be realized.

Pension and Other Post-Employment Benefits. The City of Weslaco contributes to a single-employer defined benefit pension plan for its fire fighters. Every two years, an independent actuary engaged by the pension plan calculates the amount of benefits that can be paid to beneficiaries of the plan in light of the number of participants, contribution rates, and projected investment earnings, in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. As a matter of policy, the City of Weslaco fully funds each year's annual required contribution to the pension plan as determined by the actuary. The City also provides post medical insurance for fire fighter retirees paying for half of the premium up to the time the retiree is eligible for Medicare.

DRAFT

The City of Weslaco also provides pension benefits for its employees not covered by the firefighters' pension plan. These benefits are provided through a defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS). The City of Weslaco contributes based on a 2 to 1 ratio. The employees' current contribution rate is 7%.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance and Administration Departments. We would like to express our appreciation to all staff that assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and City Commission for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Weslaco finances.

Respectfully submitted,

Mike R. Perez
City Manager

Vidal Roman
Finance Director

DRAFT

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Weslaco

Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

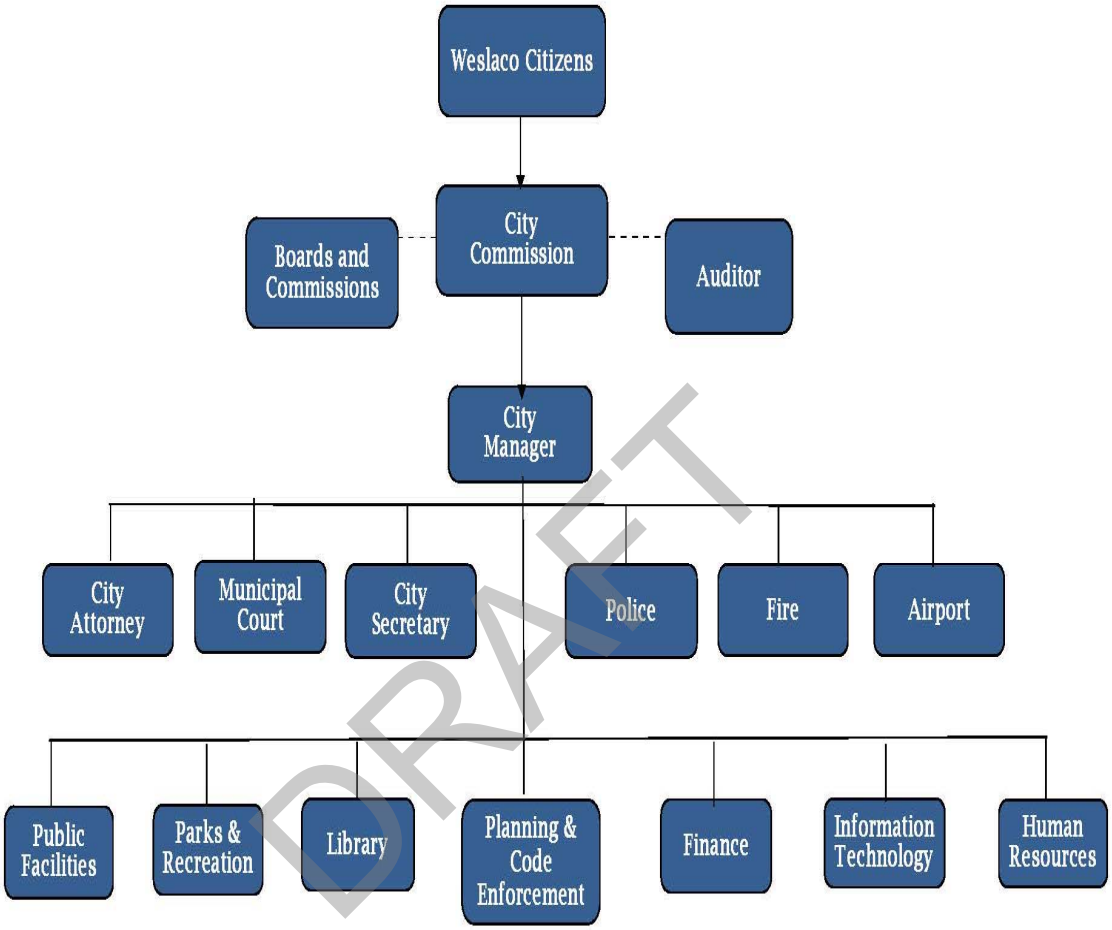
September 30, 2018

Christopher P. Morrill

Executive Director/CEO

DRAFT

City of Weslaco
Organizational Chart



DRAFT

REPORT

DRAFT

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
402 East Tyler Avenue
Harlingen, TX 78550-9122

(956) 423-3765
(956) 428-7520 (fax)
CRIcpa.com

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members
of the City Commission
City of Weslaco, Texas

Report on the Financial Statements

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 Weslaco, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Weslaco, Texas' basic financial statements as listed in the table of contents. We did not audit the financial statements of the Weslaco Economic Development Corporation, which is the only aggregate discretely presented component unit and represents 100 percent of the assets, net position and revenues of the aggregate discretely presented component unit.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Weslaco Economic Development Corporation, which represent 100 percent of the assets, net position, and revenues of the aggregate discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Weslaco Economic Development Corporation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

DRAFT

DRAFT

(This page intentionally left blank)

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

Opinions

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

Emphasis of Matter

The previously issued financial statements have been restated to account for the correction of a misstatement related to the prior period. As further discussed in Note 2, the City's financial statements were restated and the effect of the adjustment was an increase to beginning net position. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 15 through 23 and 92 through 100 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Weslaco, Texas' basic financial statements. The introductory section, other supplementary information, supplemental statements and schedules, bonded debt requirements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

DRAFT

DRAFT

(This page intentionally left blank)

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2020 on our consideration of the City of Weslaco, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Weslaco, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Weslaco, Texas' internal control over financial reporting and compliance.

Cano, Rigger & Ingram, L.L.C.

Harlingen, Texas
March 17, 2020

DRAFT

DRAFT

(This page intentionally left blank)

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Weslaco, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Weslaco for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-6 of this report.

FINANCIAL HIGHLIGHTS

The City's total net position increased $975,405 as a result of this year's operations. Net position from governmental activities increased $888,210, while net position from business-type activities increased $87,195. This reflects a 1.4% increase to total net position.

- Governmental Activities – Revenues and Expenses Compared to Last Year – Total revenues increased about $1.8M from last year, with sales tax showing a moderate increase of $706,750 or 7.6%. Property tax revenues increased by $125,719 and franchise tax revenues increased by $67,150. Expenses increased $1,081,833 from last year.
- Business-Type Activities – Revenues and Expenses Compared to Last Year- Total revenues saw a slight increase of $29,145 from last year. Charges for all services increased by $113,772. Expenses increased about 1.8% or $186,784 in water and wastewater services. Solid waste expenses saw an increase of about 2.6% or $115,176 due to an increase of fees assessed by the company that provides collection of brush services. Expenses from airport services also increased by $109,454, or 11.8%.

DRAFT

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. The government-wide financial statements provide information about the activities of the City as a whole and present a longer-term view of the City's finances. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources of the City, and the statements are presented on the accrual basis of accounting, which is similar to the accounting used by most private-sector companies.

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

Activities of the City as a whole include governmental activities, and business-type activities. Governmental activities are those activities which are financed primarily through taxes and grants.

Most of the City's basic services are reported as governmental activities. Business-type activities are those activities that are intended to recover all or a significant portion of their costs through user fees and charges. Utility system operations are a common example of business-type activities.

The government-wide financial statements include not only the City itself (known as the primary government), but also the Weslaco Economic Development Corporation (EDC), which is a legally separate entity, and reported as a discretely presented component unit. The City Commission appoints the EDC board members and sets expenditure caps over which the City of Weslaco Commissioners' approval is required. Financial information for this discretely presented component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 25-27 of this report.

Fund Financial Statements

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

Governmental Funds

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

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

The City maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the 2019 Bond Construction Fund, which are the only reported major funds. Data from the other eight governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund, Debt Service Fund, Hotel Occupancy Tax Fund, Capital Improvement Program Fund, and Fire Department Equipment Replacement Fund. In addition, the City also adopts an annual appropriated budget for its Water and Wastewater, Solid Waste, and Airport Proprietary Funds and the Equipment Replacement Internal Service Fund . A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget in the required supplementary information of this report. All other budgetary comparison schedules have been provided for in the other supplementary information of this report.

The basic governmental fund financial statements can be found on pages 28-31 of this report.

DRAFT

Proprietary Funds

The City maintains two different 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 Wastewater Fund, for its Solid Waste Fund and for its Airport Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the business-type activities section of the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Wastewater Fund, the Solid Waste Fund, and the Airport Fund, all of which are considered to be major enterprise funds of the City of Weslaco.

The basic proprietary fund financial statements can be found on pages 32-35 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Weslaco's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City recognizes two fiduciary funds: the Firemen's Relief and Retirement Fund, which is a pension trust fund, and the Marion Booth Endowment Fund, which is a private purpose trust fund.

The basic fiduciary fund financial statements can be found on pages 36-37 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 39 of this report.

In fiscal year 2019, the City adopted a new statement of financial accounting standards issued by the Governmental Accounting Standards Board. These newly adopted accounting standards, and other recently issued accounting pronouncements, can be found in Note 1.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $72,355,675 at the close of the most recent fiscal year.

On September 30, 2019, the City had an outstanding bonds balance of $73,530,000, excluding $1,155,000 in the component unit. The City has unspent bond proceeds on its recently issued 2018 and 2019 bonds to be used for its drainage projects and purchase of equipment for the maintenance of its drainage ditches.

DRAFT

At the end of the current fiscal year, the City of Weslaco reported negative balance of unrestricted net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Table 1, below illustrates a comparative summary of the City's statement of net position at September 30, 2019 and 2018.

Table 1
City of Weslaco, Texas- Net Position

	Primary Government					
	Governmental Activities		Business-type Activities			
	2019	Restated 2018	2019	2018	Total 2019	Total Restated 2018
Current assets	$ 33,235,738	$ 18,978,492	$ 5,063,485	$ 7,304,277	$ 38,299,223	$ 26,282,769
Capital assets, net	51,643,691	52,114,832	101,101,950	102,028,743	152,745,641	154,143,575
Total assets	84,879,429	71,093,324	106,165,435	109,333,020	191,044,864	180,426,344
Deferred outflows of resources- deferred charge	203,831	229,310	1,955,361	2,132,679	2,159,192	2,361,989
Deferred outflows of resources- pensions	3,223,576	1,358,330	256,750	116,531	3,480,326	1,474,861
Deferred outflows of resources- OPEB	296,155	57,888	4,308	5,178	300,463	63,066
Total deferred outflows of resources	3,723,562	1,645,528	2,216,419	2,254,388	5,939,981	3,899,916
Total assets and deferred outflows of resources	$ 88,602,991	$ 72,738,852	$ 108,381,854	$ 111,587,408	$ 196,984,845	$ 184,326,260
Current liabilities	$ 4,220,309	$ 3,564,421	$ 1,813,214	$ 2,197,035	$ 6,033,523	$ 5,761,456
Non-current liabilities						
Due within one year	3,147,132	2,774,385	3,247,473	2,696,284	6,394,605	5,470,669
Due in more than one year	37,735,125	27,196,985	56,095,389	59,794,305	93,830,514	86,991,290
Municipal net pension liability	8,791,058	4,898,934	1,052,286	713,839	9,843,344	5,612,773
Firemen's net pension liability	4,806,025	4,275,408	-	-	4,806,025	4,275,408
OPEB liability- TMRS Supplemental death	639,791	663,944	57,287	59,388	697,078	723,332
OPEB liability- reitree health care	2,454,914	1,971,279	-	-	2,454,914	1,971,279
Total liabilities	61,794,354	45,345,356	62,265,649	65,460,851	124,060,003	110,806,207
Deferred inflows of resources- pensions	409,146	1,931,303	38,017	140,271	447,163	2,071,574
Deferred inflows of resources- OPEB	117,297	68,209	4,707	-	122,004	68,209
Total deferred inflows of resources	526,443	1,999,512	42,724	140,271	569,167	2,139,783
Net position						
Net investment in capital assets	32,298,614	28,246,600	47,630,121	46,083,251	79,928,735	74,329,851
Restricted	1,134,772	1,052,578	1,010,581	1,025,206	2,145,353	2,077,784
Unrestricted	(7,151,192)	(3,905,194)	(2,567,221)	(1,122,171)	(9,718,413)	(5,027,365)
Total net position	26,282,194	25,393,984	46,073,481	45,986,286	72,355,675	$ 71,380,270
Total liabilities, deferred inflows of resources and net position	$ 88,602,991	$ 72,738,852	$ 108,381,854	$ 111,587,408	$ 196,984,845	$ 184,326,260

DRAFT

Governmental Activities

The property tax levy increased by $70,495 (0.6%) from the prior year due mostly to increases in valuation or new improvements added to the rolls. The tax rate remained the same at $0.6667 per $100 for the 2018 tax year levy. This has been due to a concerted effort on the part of the City Commission to maintain or reduce the tax rate, while continuing to provide the same level of services. It is believed that this approach to making the City more attractive to business provides the stimulus to invest in further improvements that result in increased values.

Total sales taxes of the City amounted to $13,417,629 for the year which is an increase of $942,333 or 7.6% over the last fiscal year. Of the total amount collected, 25% goes to the Weslaco Economic Development Corporation. The remainder stays in the General Fund where it makes up about 32.4% of General Fund revenues, in support of governmental functions, such as public safety, library services and recreation.

Operating grants for governmental activities amounted to $889,479 in the General Fund, mostly for public safety purposes. It is the practice of the City of Weslaco to seek opportunities for grants whenever possible to improve City services and quality of life in our community.

Table 2, below presents the cost of each of the City's programs, as well as the revenues generated to support those programs. The difference between the two is the change in net position.

Table 2
City of Weslaco, Texas- Changes in Net Position

	Primary Government						
	Governmental Activities		Business-type Activities			Total	
		Restated			Total	Restated	Percent
	2019	2018	2019	2018	2019	2018	2019
Program Revenues:							
Charges for services	$ 4,292,614	$ 3,468,172	$ 17,721,267	$ 17,607,495	$ 22,013,881	$ 21,075,667	44.32%
Operating grants and contributions	889,479	648,763	-	-	889,479	648,763	1.79%
Capital grants and contributions	625,616	446,200	911,329	1,001,408	1,536,945	1,447,608	3.09%
General Revenues:							
Property taxes	12,127,801	12,002,082	-	-	12,127,801	12,002,082	24.42%
Non-property taxes	12,405,340	11,648,286	-	-	12,405,340	11,648,286	24.98%
Unrestricted investment earnings	272,670	191,883	13,124	7,672	285,794	199,555	0.58%
Other income	409,575	858,322	-	-	409,575	858,322	0.82%
Total revenue	31,023,095	29,263,708	18,645,720	18,616,575	49,668,815	47,880,283	100.00%
Expenses							
General government	7,758,658	6,439,519	-	-	7,758,658	6,439,519	15.93%
Public safety	16,513,542	15,315,946	-	-	16,513,542	15,315,946	33.91%
Emergency medical services	185,668	151,728	-	-	185,668	151,728	0.38%
Public works	4,498,314	6,299,328	-	-	4,498,314	6,299,328	9.24%
Culture and recreation	2,319,476	2,367,348	-	-	2,319,476	2,367,348	4.76%
Interest on long term debt	1,299,788	919,744	-	-	1,299,788	919,744	2.67%
Water and sewer services	-	-	10,599,018	10,412,234	10,599,018	10,412,234	21.77%
Solid waste services	-	-	4,483,587	4,368,411	4,483,587	4,368,411	9.21%
Airport	-	-	1,035,359	925,905	1,035,359	925,905	2.13%
Total expenses	32,575,446	31,493,613	16,117,964	15,706,550	48,693,410	47,200,163	100.00%
Increase in net position before Transfers and special items	(1,552,351)	(2,229,905)	2,527,756	2,910,025	975,405	680,120	
Transfers	2,440,561	2,051,045	(2,440,561)	(2,051,045)	-	-	
Change in net position	888,210	(178,860)	87,195	858,980	975,405	680,120	
Net position- beginning	25,393,984	25,572,844	45,986,286	45,127,306	71,380,270	70,700,150	
Net postion- ending	$ 26,282,194	$ 25,393,984	$ 46,073,481	$ 45,986,286	$ 72,355,675	$ 71,380,270	

DRAFT

Business-Type Activities

Business-type activities continue to account for about 63.7% of the City of Weslaco's net position. Water and sewer rates remained the same as prior years. There was also no change in solid waste collection fees.

The net position of the Water and Wastewater Fund increased by $807,122 from current year operations which was down from the prior year change in net position by $834,464. This was the result of prior year settlement proceeds received and recorded in revenue that were not present in the current year. Operating revenues decreased by ($20,424) and operating expenses increased by $30,023. Transfers to other funds also increased by $675,630 to make the current payments on long-term debt.

The net position of the Solid Waste Fund decreased ($485,842) due to continued transfers to the capital improvement fund.Operating revenues increased by $27,717 and operating expenses increased by $115,176. Transfers to other funds (to the Capital Improvements Program Fund) remained consistent with prior year.

The net position of the Airport Fund decreased by ($234,085), due mostly to an increase in other services and charges. The Airport Fund receives revenues from fuel sales, hangar rentals, and grants. Any shortfalls are subsidized by the General Fund. Short of grant and subsidies from the General Fund, the Airport would have experienced an operating loss of ($713,450). Improvements continue to have minimal effect at the Airport, yet the City will continue striving with a new business plan.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

As the end of the current fiscal year, the City of Weslaco's governmental funds reported combined ending fund balances of $28,492,263. Approximately 28% of this total amount, or $7,965,191 constitutes unassigned fund balance, which is available for spending at the government's discretion. This represents 23.5% of operating expenditures. The remainder of fund balance is non-spendable, restricted, or assigned to indicate that it is not available for new spending because it has already been assigned for a specific purpose or restricted for debt or future capital projects.

The General Fund is the chief operating fund of the City of Weslaco. At the end of the current fiscal year, the general fund's unassigned fund balance was $7,965,191 which increased by $1,611,875 from the prior unassigned fund balance of $6,353,316 which was mainly attributed to increases in nonproperty taxes and fees and charges experienced in the current year. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 30% of the total General Fund expenditures, while total fund balance represents 40.9% of that same amount. While it is recommended that the General Fund should have an unassigned fund balance of no less than 5% to 15% of operating expenditures, the City has placed the target unassigned fund balance in the General Fund at 25%.

The City Commission kept the tax rate the same at $0.6667 for the 2018 tax year levy. In addition, sales tax revenues increased by 7.6% from prior year.

DRAFT

The debt service fund has a total fund balance of $382,103, all of which is restricted for the repayment of debt service. The scheduled tax supported debt service payments for fiscal year 2019 was $2,834,277, including interest paid of $743,205.

Proprietary Funds

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

Unrestricted net position of the Water and Wastewater Fund at the end of the year amounted to ($3,297,467), which was a decrease of ($860,862) from last year. Operating revenues decreased by ($20,424) and operating expenses increased by $30,023. The end result was operating income decreased by $50,447 compared to last year.

The unrestricted net position of the Solid Waste Fund amounted to $1,402,176 at the end of the year, a decrease of $475,463 from the prior year. Operating revenue saw a small increase of $27,717 from last year, while operating expenses increased by $115,176. It should be noted that the decrease in net position of $485,842 was affected by transfers of $1,125,000 to other funds.

The unrestricted net position for the Airport Fund amounted to $(671,930). The runway expansion project has been completed yet experience a short interruption towards the latter part of the year and we are back to normal operations of the Airport. The Airport has now commence in the construction of additional hangers to accommodate demands.

DRAFT

General Fund Budgetary Highlights

The original budgeted revenue of $25,406,664 represented a 4% increase over the previous year's budgeted amount. The 2019 budget was amended to recognize additional projected revenue, for a final revenue budget of $26,503,280. Taxes represent about 78% of total General Fund budgeted revenue.

The original adopted General Fund expenditures were $25,629,125. However, circumstances arose which required the expenditure of additional funds that were not foreseen prior to the commencement of the fiscal year. Each year the City performs a mid-year review of the budget. If it is determined that funds are available, certain amendments are proposed to the City Commission for their review and approval. These amendments increased the General Fund's appropriations by $1,991,783, to $27,180,908 of expenditures. The increase was attributed mostly to Capital Outlay and overtime. The City retrofitted Traffic lights and installation of a new system in the Police department, this cost was offset by a grant.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City of Weslaco's investment in capital assets for its governmental and business type activities as of September 30, 2019, amounts to $152,745,641 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, roads and highways, and construction in progress. The total decrease in the City of Weslaco's investment in capital assets for the current fiscal year was 1.0%

Table 3
City of Weslaco- Capital Assets

	Primary Government					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land,	$ 4,900,165	$ 4,640,165	$ 2,551,870	$ 2,551,870	$ 7,452,035	$ 7,192,035
Infrastucture	7,629,307	7,629,307	-	-	7,629,307	7,629,307
Buildings	18,494,359	18,494,359	1,679,646	1,679,646	20,174,005	20,174,005
Equipment	13,558,222	12,975,323	7,926,322	7,599,160	21,484,544	20,574,483
Improvements	45,448,801	45,056,274	80,930,572	77,302,566	126,379,373	122,358,840
Capital leases	6,911,937	5,915,820	6,934,391	-	13,846,328	5,915,820
Construction in progress	2,401,877	1,557,737	47,850,254	56,599,375	50,252,131	58,157,112
Totals at historical cost	99,344,668	96,268,985	147,873,055	145,732,617	247,217,723	242,001,602
Accumulated depreciation	(47,700,977)	(44,154,153)	(46,771,105)	(43,703,874)	(94,472,082)	(87,858,027)
Total capital assets, net	$ 51,643,691	$ 52,114,832	$ 101,101,950	$ 102,028,743	$ 152,745,641	$ 154,143,575

Additional information on the City of Weslaco's capital assets can be found in Note 5 on page 57 of this report.

Long-Term Debt

At year end of the current fiscal year, the City of Weslaco had total bonded debt outstanding of $73,530,000, excluding $1,155,000 in the component unit. Total bonded debt is comprised of debt backed by the full faith and credit of the government.

The City of Weslaco maintains an "AA-" rating from Standard and Poor's, which is the City's highest rating to date. Moody's rates the City at an "A2" for general obligation debt.

Additional information on the City of Weslaco's long-term debt can be found in Note 6 on page 59 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The employment rate for the City of Weslaco increased by 1.1% to 93.8% from 92.7% a year ago. This rate compares to the state's average employment rate of 96.7%.

DRAFT

The City Commission increased the property tax rate by three cents to $0.6967 per $100 for the 2020 tax year, or fiscal year ending September 30, 2020. This tax rate represents the issuance of a new Bond, yet a concerted effort on the part of the City Commission and staff to continue to evaluate the tax rate each year and determine if a decrease is warranted. For the 2019-2020 tax year, there was no decrease due to the intention to continue transferring any excess revenues over expenditures to the Capital Improvements Program fund, as part of the City's five-year plan to self-fund improvement projects. The 2019-2020 adopted budget is a fiscally responsible balanced budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Weslaco's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 255 S Kansas Avenue, Weslaco, Texas 78596.

DRAFT

DRAFT

(This page intentionally left blank)

FINANCIAL STATEMENTS

DRAFT

City of Weslaco, Texas
Statement of Net Position

September 30, 2019

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets				
Cash and cash equivalents	$ 18,180,233	$ 225,546	$ 18,405,779	$ 4,776,645
Cash and cash equivalents- restricted	348,594	2,068,985	2,417,579	733,449
Investments	5,829,162	-	5,829,162	-
Investments, restricted	-	789,655	789,655	-
Receivables, net	4,918,613	2,764,691	7,683,304	458,935
Internal balances	1,015,582	(1,015,582)	-	-
Notes receivables	-	-	-	1,969,563
Prepaid bond insurance costs	64,416	37,936	102,352	-
Assets held for sale	2,874,000	-	2,874,000	-
Other prepaid items	2,057	-	2,057	-
Inventories	3,081	192,254	195,335	-
Capital assets not being depreciated	14,931,349	50,402,124	65,333,473	-
Capital assets, net of depreciation	36,712,342	50,699,826	87,412,168	5,000,119
Total assets	84,879,429	106,165,435	191,044,864	12,938,711
Deferred Outflows of Resources				
Deferred charge on refunding	203,831	1,955,361	2,159,192	-
Deferred outflows related to pensions	3,223,576	256,750	3,480,326	-
Deferred outflows related to OPEB	296,155	4,308	300,463	-
Total Deferred Outflows of Resources	3,723,562	2,216,419	5,939,981	-
Total Assets and Deferred Outflows of Resources	$ 88,602,991	$ 108,381,854	$ 196,984,845	$ 12,938,711
Liabilities				
Accounts payable	$ 1,617,882	$ 1,386,925	$ 3,004,807	$ 5,724
Accrued expenses	2,384,669	426,289	2,810,958	16,828
Unearned revenue	217,758	-	217,758	-
Non-current liabilities:				
Due within one year	3,147,132	3,247,473	6,394,605	275,000
Due in more than one year	37,735,125	56,095,389	93,830,514	880,000
Municipal net pension liability	8,791,058	1,052,286	9,843,344	-
Firemen's net pension liability	4,806,025	-	4,806,025	-
OPEB liability- TMRS SDB	639,791	57,287	697,078	-
OPEB liability- retiree health care	2,454,914	-	2,454,914	-
Total Liabilities	61,794,354	62,265,649	124,060,003	1,177,552
Deferred Inflows of Resources				
Deferred inflows related to pensions	409,146	38,017	447,163	-
Deferred inflows related to OPEB	117,297	4,707	122,004	
Total Deferred Inflows of Resources	526,443	42,724	569,167	-
Net Position				
Net investment in capital assets	32,298,614	47,630,121	79,928,735	5,675,120
Restricted for:				
Debt service	382,103	996,487	1,378,590	320,000
Special revenue funds	752,669	-	752,669	-
Capital projects	-	14,094	14,094	733,449
Project development	-	-	-	-
Unrestricted	(7,151,192)	(2,567,221)	(9,718,413)	5,032,590
Total Net Position	26,282,194	46,073,481	72,355,675	11,761,159
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 88,602,991	$ 108,381,854	$ 196,984,845	$ 12,938,711

DRAFT

The notes of the financial statements are an integral part of this statement

City of Weslaco, Texas
Statement of Activities

For the Fiscal Year Ended September 30, 2019

Functions/programs	Expenses	Charge for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	$ 7,783,921	$ 1,468,352	$ -	$ -
Public safety	16,488,279	811,163	889,479	500,616
Emergency medical services	185,668	1,979,726	-	-
Public works	4,498,314	-	-	-
Culture and recreation	2,319,476	33,373	-	125,000
Interest on long-term debt	1,299,788	-	-	-
Total governmental activities	32,575,446	4,292,614	889,479	625,616
Business-type activities:				
Water and Wastewater services	10,599,018	12,276,613	-	681,964
Solid waste services	4,483,587	5,122,745	-	-
Airport	1,035,359	321,909	-	229,365
Total business-type activities	16,117,964	17,721,267	-	911,329
Total primary government	$ 48,693,410	$ 22,013,881	$ 889,479	$ 1,536,945
Component Unit:				
General government and administration	$ 197,339	$ -	$ -	$ -
Property management	642,352	250,851	204,340	-
Promotion and development	235,787	-	40,610	-
Development services	1,091,651	-	-	-
Interest on long-term debt	86,176	-	-	-
Total componen unit	$ 2,253,305	$ 250,851	$ 244,950	$ -

DRAFT

General Revenues:
- Taxes:
  - Ad valorem
  - Sales
  - Occupancy
  - Franchise and other
- Investment earnings
- Gain (loss) on sale/retirement of capital assets
- Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position at beginning of year

Prior period adjustment

Net position at beginning of year, as adjusted

Net position at end of year

The notes to the financial statements are an integral part of this statement

Net (Expenses) Revenue And Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Unit
$ (6,315,569)	$ -	$ (6,315,569)	$ -
(14,287,021)	-	(14,287,021)	-
1,794,058	-	1,794,058	-
(4,498,314)	-	(4,498,314)	-
(2,161,103)	-	(2,161,103)	-
(1,299,788)	-	(1,299,788)	-
(26,767,737)	-	(26,767,737)	-
-	2,359,559	2,359,559	-
-	639,158	639,158	-
-	(484,085)	(484,085)	-
-	2,514,632	2,514,632	-
(26,767,737)	2,514,632	(24,253,105)	-
$ -	$ -	$ -	$ (197,339)
-	-	-	(187,161)
-	-	-	(195,177)
-	-	-	(1,091,651)
-	-	-	(86,176)
			(1,757,504)
12,127,801	-	12,127,801	-
10,063,222	-	10,063,222	3,354,407
349,728	-	349,728	-
1,992,390	-	1,992,390	-
272,670	13,124	285,794	128,854
55,829	-	55,829	83,736
353,746	-	353,746	47,322
2,440,561	(2,440,561)	-	-
27,655,947	(2,427,437)	25,228,510	3,614,319
888,210	87,195	975,405	1,856,815
21,150,019	45,986,286	67,136,305	9,904,344
4,243,965	-	4,243,965	-
25,393,984	45,986,286	71,380,270	9,904,344
$ 26,282,194	$ 46,073,481	$ 72,355,675	$ 11,761,159

DRAFT

City of Weslaco, Texas
Governmental Funds
Balance Sheet

September 30, 2019

	General Fund	2019 Bond Construction Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 1,630,601	$ 10,000,000	$ 6,549,632	$ 18,180,233
Cash and cash equivalents- restricted	348,594	-	-	348,594
Investments	3,966,041	-	1,863,121	5,829,162
Receivables (net of allowance for uncollectibles):				
Ad valorem taxes	764,565	-	279,420	1,043,985
Sales taxes	1,039,600	-	-	1,039,600
Ambulance fees	1,490,299	-	-	1,490,299
Other	1,174,165	-	170,564	1,344,729
Due from other funds	1,959,372	-	38,809	1,998,181
Assets held for sale	2,874,000	-	-	2,874,000
Prepaid items	2,057	-	-	2,057
Inventories	3,081	-	-	3,081
Total Assets	$ 15,252,375	$ 10,000,000	$ 8,901,546	$ 34,153,921
Liabilities				
Accounts payable	$ 1,274,773	$ -	$ 343,109	$ 1,617,882
Accrued salaries and payroll taxes	410,028	-	-	410,028
Other liabilities	1,499,042	-	-	1,499,042
Due to other funds	46,959	-	685,371	732,330
Payable from restricted assets	348,594	-	-	348,594
Unearned revenue	217,758	-	-	217,758
Total Liabilities	3,797,154	-	1,028,480	4,825,634
Deferred Inflows of Resources				
Unavailable revenue- ad valorem taxes	610,892	-	225,132	836,024
Total Deferred Inflows of Resources	610,892	-	225,132	836,024
Fund Balances				
Nonspendable	5,138	-	-	5,138
Restricted	-	10,000,000	5,407,807	15,407,807
Assigned	2,874,000	-	2,240,127	5,114,127
Unassigned	7,965,191	-	-	7,965,191
Total Fund Balances	10,844,329	10,000,000	7,647,934	28,492,263
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 15,252,375	$ 10,000,000	$ 8,901,546	$ 34,153,921

DRAFT

The notes to the financial statements are an integral part of this statement

City of Weslaco, Texas
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position

September 30, 2019

		Governmental Activities
Total fund balance-governmental funds	$	28,492,263
Amounts reported for governmental activities in the statement of net position are different because:		
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		836,024
Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the governmental fund balance sheet. This is the amount of governmental assets $94,276,146 net of accumulated depreciation totaling $(42,746,353). Not included in this amount are internal service fund assets of $113,898.		51,529,793
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in governmental funds balance sheet.		(127,005)
Bond insurance is the only bond issuance cost allowed after implementation of GASB Statement No 65. This is the unamortized cost of bond insurance cost paid by the City on prior bond issuances		64,416
Deferred outflows of resources related to amounts deferred on refundings of long-term debt are not reported in the governmental funds.		203,831
Internal service funds are used by management to charge the cost of certain activities. The assets and liabilities of certain internal service funds are included in the governmental activities statement of net position.		(136,371)
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet. Other current and non-current liabilities totaling $104,119 of the internal service fund are not included.		(40,882,257)
Included in the noncurrent assets/(liabilities) is the recognition of the City's net pension (liability) required by GASB Statement No 68 in the amount of ($8,791,058), a deferred resource outflows in the amount of $2,630,793, and a deferred resource inflow in the amount of ($191,731). This resulted in a (decrease) in net position.		(6,351,996)
Included in the noncurrent (liabilities) is the recognition of the City Firemen's net pension (liability) required by GASB 68 in the amount of ($4,806,025), a deferred resource outflows in the amount of $592,783 and a deferred resource inflow in the amount of ($217,415). This resulted in a (decrease) in net position.		(4,430,657)
Included in the noncurrent (liabilities) is the recognition of the City's total OPEB liability required by GASB 75 in the amount of ($3,094,705), a deferred resource outflow in the amount of $296,155, and a deferred resource inflow in the amount of ($117,297). This resulted in a (decrease) in net position.		(2,915,847)
Net position of governmental activities	$	26,282,194

The notes to the financial statements are an integral part of this statement

DRAFT

City of Weslaco, Texas
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended September 30, 2019

	General Fund	2019 Bond Construction Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	$ 9,320,949	$ -	$ 2,766,176	$ 12,087,125
Nonproperty taxes	12,055,612	-	349,728	12,405,340
Fees and charges	2,982,497	-	112,463	3,094,960
Fines and forfeitures	503,972	-	-	503,972
Licenses and permits	693,682	-	-	693,682
Intergovernmental	1,390,095	-	-	1,390,095
Investment income	222,974	-	49,696	272,670
Miscellaneous	353,746	-	125,000	478,746
Total Revenues	27,523,527	-	3,403,063	30,926,590
Expenditures				
General government	6,237,293	-	-	6,237,293
Public safety	15,084,024	-	888,293	15,972,317
Public works	2,438,151	-	2,307,773	4,745,924
Culture and recreation	1,259,204	-	692,981	1,952,185
Economic development	590,635	-	-	590,635
Debt service:				
Principal	862,483	-	2,546,617	3,409,100
Interest and fees	44,562	107,256	899,743	1,051,561
Total Expenditures	26,516,352	107,256	7,335,407	33,959,015
Excess (deficiency) of revenues over expenditures	1,007,175	(107,256)	(3,932,344)	(3,032,425)
Other financing sources (uses):				
Issuance of debt	-	10,107,256	4,150,093	14,257,349
Sale of capital assets	55,829	-	-	55,829
Transfers in	2,801,817	-	1,978,371	4,780,188
Transfers out	(2,444,268)	-	-	(2,444,268)
Total other financing sources (uses)	413,378	10,107,256	6,128,464	16,649,098
Net change in fund balances	1,420,553	10,000,000	2,196,120	13,616,673
Fund balances at beginning of year	9,423,776	-	5,451,814	14,875,590
Fund balances at end of year	$ 10,844,329	$ 10,000,000	$ 7,647,934	$ 28,492,263

DRAFT

The notes to the financial statements are an integral part of this statement

City of Weslaco, Texas
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended September 30, 2019

	Governmental Activities
Net change in fund balances-total governmental funds	$ 13,616,673
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation ($3,243,761) exceeded capital outlay $3,289,016 in the current period. Not included in this amount is depreciation in the internal service fund of ($516,396).	45,255
The change in compensated absences of $334,267 payable during the year is reported as a increase to expenditures in the statement of activities but not in the governmental funds.	(334,267)
Issuance of debt related to capital leases and chapter 380 obligations are recorded as other financing sources in the governmental funds while they are recorded as long term debt in the statement of net position.	(14,257,349)
The change in accrued interest on long-term debt provides decreases in long-term liabilities in the statement of net position.	(47,052)
Bond premiums, discounts, insurance, and deferred charges are recognized in the funds in the year the bonds are sold, but they are recorded as an asset, deferred resource outflow or liability and amortized over the life of the bonds in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	129,267
Some property tax will not be collected for several months after the city's fiscal year end, they are not considered "available" revenues in the governmental funds.	40,676
Repayment of bond, capital lease and note payable principal, and liabilities under chapter 380 agreements are reported as expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Not included in this amount are payments on capital leases in the internal service fund of $104,119.	3,412,925
Internal Service funds are used by management to charge the costs of certain activities. The net revenue (loss) of the internal service funds is reported with governmental activities.	(412,277)
GASB Statement No 68 requires that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 12/31/2018 caused the change in ending net position to increase in the amount of $611,526. Contributions made before the measurement date but after the previous measurement date were reversed from deferred resource outflows and recorded as a current year expense. This caused a decrease in the change in net position totaling ($588,426). The City's reported TMRS net pension expense had to be recorded. The net pension expense (decreased) the change in net position by ($1,126,790). The result of these changes is to (decrease) the change in net position.	(1,103,690)
Firemen pension contributions reported in the funds were greater than the calculated pension expense on the statement of activities and therefore increase net position.	68,352
The implementation of GASB 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 12/31/18 caused the change in the ending net position to increase in the amount of $12,230. Contributions made before the measurement date but after the previous measurement date were reversed from deferred resource outflows and recorded as a current year expense. This caused a decrease in the change in net position totaling ($12,519). The City's reported TMRS OPEB expense had to be recorded. The net OPEB expense (decreased) the change in net position by ($39,689). In addition to this the City's reported Firemen Retiree Health Care OPEB expense had to be recorded. The net OPEB expense (decreased) the change in net position by ($230,325). The result of these changes is to (decrease) the change in net position.	(270,303)
Change in net position of governmental activities	$ 888,210

The notes to the financial statements are an integral part of this statement

DRAFT

City of Weslaco, Texas
Proprietary Funds
Statement of Net Position

September 30, 2019

	Business-Type Activities				Governmental Activities
	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Totals	Internal Service Fund
Assets					
Current Assets					
Cash and cash equivalents	$ 225,446	$ -	$ 100	$ 225,546	$ -
Cash and cash equivalents- restricted	2,054,891	-	14,094	2,068,985	-
Investments- restricted	789,655	-	-	789,655	-
Receivables, net of allowances for uncollectibles	1,989,916	675,576	99,199	2,764,691	-
Due from other funds	-	2,000,000	-	2,000,000	-
Inventories	160,900	-	31,354	192,254	-
Prepaid items	37,936	-	-	37,936	-
Total current assets	5,258,744	2,675,576	144,747	8,079,067	-
Non-current assets					
Land	665,175	421,247	1,465,448	2,551,870	-
Buildings	362,324	668,781	648,541	1,679,646	-
Equipment	5,550,697	1,734,678	640,947	7,926,322	4,997,658
Improvements	-	-	-	-	70,864
Infrastructure	70,175,369	64,461	10,690,742	80,930,572	-
Capital leases	6,934,391	-	-	6,934,391	-
Construction-in-progress	44,797,842	-	3,052,412	47,850,254	-
Total non-current assets	128,485,798	2,889,167	16,498,090	147,873,055	5,068,522
Accumulated depreciation	(39,230,338)	(2,320,301)	(5,220,466)	(46,771,105)	(4,954,624)
Total non-current assets, net	89,255,460	568,866	11,277,624	101,101,950	113,898
Total assets	94,514,204	3,244,442	11,422,371	109,181,017	113,898
Deferred outflows of resources					
Deferred outflows related to pensions	200,827	8,024	47,899	256,750	-
Deferred outflows related to OPEB	3,322	137	849	4,308	-
Deferred charge on refunding	1,955,361	-	-	1,955,361	-
Total deferred outflows of resources	2,159,510	8,161	48,748	2,216,419	-
Total assets and deferred outflows of resources	$ 96,673,714	$ 3,252,603	$ 11,471,119	$ 111,397,436	$ 113,898

DRAFT

The notes to the financial statements are an integral part of this statement

City of Weslaco, Texas
Proprietary Funds
Statement of Net Position- Continued

September 30, 2019

	Business-Type Activities				Governmental Activities
	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Totals	Internal Service Fund
Liabilities					
Current Liabilities:					
Accounts payable	$ 924,733	$ 390,048	$ 72,144	$ 1,386,925	$ -
Accrued salaries and other liabilities	132,351	-	26,657	159,008	-
Due to other funds	2,000,000	470,232	545,350	3,015,582	250,269
Current portion of long term debt	3,243,951	678	2,844	3,247,473	-
Accrued interest on bonds	267,281	-	-	267,281	-
Total current liabilities	6,568,316	860,958	646,995	8,076,269	250,269
Noncurrent liabilities:					
Compensated absences	78,245	6,147	27,199	111,591	-
Customer deposits	1,182,191	-	3,594	1,185,785	-
Revenue bonds payable, net of unamortized premiums	48,248,304	-	-	48,248,304	-
Capital lease payable	6,161,945	-	-	6,161,945	-
Landfill closure	-	387,764	-	387,764	-
Net pension liability	869,180	24,615	158,491	1,052,286	-
OPEB liability	44,000	1,874	11,413	57,287	-
Total noncurrent liabilities	56,583,865	420,400	200,697	57,204,962	-
Total liabilities	63,152,181	1,281,358	847,692	65,281,231	250,269
Deferred inflows of resources					
Deferred inflows related to pensions	35,352	26	2,639	38,017	-
Deferred inflows related to OPEB	3,530	177	1,000	4,707	-
Total deferred inflows of resources	38,882	203	3,639	42,724	-
Net Position					
Net investment in capital assets	35,783,631	568,866	11,277,624	47,630,121	113,898
Restricted for:					
Revenue bond retirement	996,487	-	-	996,487	-
Construction	-	-	14,094	14,094	-
Unrestricted	(3,297,467)	1,402,176	(671,930)	(2,567,221)	(250,269)
Total net position	33,482,651	1,971,042	10,619,788	46,073,481	(136,371)
Total liabilities, deferred inflows of resources, and net position	$ 96,673,714	$ 3,252,603	$ 11,471,119	$ 111,397,436	$ 113,898

DRAFT

City of Weslaco, Texas
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended September 30, 2019

	Business Type Activities				Governmental Activities
	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Total	Internal Service Fund
Operating Revenues:					
Water services	$ 7,090,130	$ -	$ -	$ 7,090,130	$ -
Sewer services	5,057,874	-	-	5,057,874	-
Charges for services	-	5,093,075	321,634	5,414,709	-
Miscellaneous	128,609	29,670	275	158,554	-
Total operating revenues	12,276,613	5,122,745	321,909	17,721,267	-
Operating Expenses:					
Personal services	888,498	73,122	247,744	1,209,364	-
Other services and charges	2,058,901	163,279	183,579	2,405,759	-
Supplies	223,795	13,073	258,497	495,365	-
Contractual services	2,765,472	4,209,444	-	6,974,916	-
Depreciation	2,934,073	24,669	345,539	3,304,281	516,396
Total operating expenses	8,870,739	4,483,587	1,035,359	14,389,685	516,396
Operating income (loss)	3,405,874	639,158	(713,450)	3,331,582	(516,396)
Non-operating revenues (expenses)					
Investment income	13,124	-	-	13,124	-
Interest expense	(1,728,279)	-	-	(1,728,279)	(522)
Total non-operating (expenses)	(1,715,155)	-	-	(1,715,155)	(522)
Income (loss) before transfers and capital contributions	1,690,719	639,158	(713,450)	1,616,427	(516,918)
Transfers in (out) and capital contributions					
Capital Improvement fees	642,214	-	-	642,214	-
Capital grants	39,750	-	229,365	269,115	-
Transfers in	5,705,757	-	250,000	5,955,757	104,641
Transfers out	(7,271,318)	(1,125,000)	-	(8,396,318)	-
Total transfers and capital contributions	(883,597)	(1,125,000)	479,365	(1,529,232)	104,641
Change in net position	807,122	(485,842)	(234,085)	87,195	(412,277)
Net position- beginning	32,675,529	2,456,884	10,853,873	45,986,286	275,906
Net position- ending	$ 33,482,651	$ 1,971,042	$ 10,619,788	$ 46,073,481	$ (136,371)

The notes to the financial statements are an integral part of this statement

DRAFT

City of Weslaco, Texas
Proprietary Funds
Statement of Cash Flows

For the Fiscal Year Ended September 30, 2019

	Business Type Activities				Governmental Activities
	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Total	Internal Service Fund
Cash flows from operating activities					
Cash received from customers	$ 12,547,000	$ 5,217,790	$ 250,792	$ 18,015,582	$ -
Payments to suppliers	(5,452,262)	(3,981,093)	(277,911)	(9,711,266)	-
Payments to employees	(627,162)	(64,446)	(231,967)	(923,575)	-
Net cash provided by (used in) operating activities	6,467,576	1,172,251	(259,086)	7,380,741	-
Cash flows from noncapital financing activities					
Transfers from other funds	5,705,757	-	250,000	5,955,757	104,641
Transfers to other funds	(7,271,318)	(1,125,000)	-	(8,396,318)	-
Net cash provided by (used in) noncapital financing activities	(1,565,561)	(1,125,000)	250,000	(2,440,561)	104,641
Cash flows from capital and related financing activities					
Purchase of capital assets	(2,078,581)	(14,290)	(79,829)	(2,172,700)	-
Interest paid on bonds	(2,586,616)	-	-	(2,586,616)	-
Interest paid on capital leases	-	-	-	-	(522)
Retirement of capital leases	-	-	-	-	(104,119)
Retirement of bonds	(2,317,266)	-	-	(2,317,266)	-
Landfill closure costs	-	(32,961)	-	(32,961)	-
Capital grants	-	-	71,802	71,802	-
Capital improvement fees	642,214	-	-	642,214	-
Net cash provided used in capital and related financing activites	(6,340,249)	(47,251)	(8,027)	(6,395,527)	(104,641)
Cash flow from investing activities:					
Interest on cash and investments	13,124	-	-	13,124	-
Purchase of capital assets	(11,227)	-	-	(11,227)	-
Net cash provided by investing activities	1,897	-	-	1,897	-
Net (decrease) in cash and cash equivalents	(1,436,337)	-	(17,113)	(1,453,450)	-
Cash and cash equivalents, beginning of year	3,716,674	-	31,307	3,747,981	-
Cash and cash equivalents, end of year	$ 2,280,337	$ -	$ 14,194	$ 2,294,531	$ -
Reconciliation of operating income (loss) to net cash provided by used in operating activities					
Operating income (loss)	$ 3,405,874	$ 639,158	$ (713,450)	$ 3,331,582	$ (516,396)
Adjustments to reconcile income (loss) from operations to net cash from operating activities:					
Depreciation	2,934,073	24,669	345,539	3,304,281	516,396
(Increase) decrease in accounts receivables	195,594	95,045	(71,117)	219,522	-
(Increase) decrease in inventories	58,232	-	-	58,232	-
(Increase) decrease in prepaid items	6,162	-	-	6,162	-
(Increase) decrease in deferred outflows	72,806	(5,225)	(29,612)	37,969	-
Decrease (increase) in accounts payable	(460,480)	(14,684)	66,116	(409,048)	-
Decrease (increase) in accrued salaries and other liabilities	16,593	-	18,255	34,848	-
Decrease (increase) in due to other funds	(8,008)	424,612	98,049	514,653	-
Decrease (increase) in customer deposits	74,793	-	-	74,793	-
Decrease (increase) in compensated absences	(7,162)	(279)	(23,611)	(31,052)	-
Decrease (increase) in net pension liability	253,835	12,692	71,920	338,447	-
Decrease (increase) in OPEB liability	(1,576)	(79)	(446)	(2,101)	-
Decrease (increase) in deferred inflows	(73,160)	(3,658)	(20,729)	(97,547)	-
Total adjustments	3,061,702	533,093	454,364	4,049,159	516,396
Net cash provided (used) by operations	$ 6,467,576	$ 1,172,251	$ (259,086)	$ 7,380,741	$ -
Supplemental disclosure of noncash activities					
Contributed capital assets from Txdot	$ 39,750	$ -	$ 157,563	$ 197,313	$ -
Initiation of capital lease	434,278	-	-	434,278	-

DRAFT

The notes to the financial statements are an integral part of this statement

City of Weslaco, Texas
Fiduciary Funds
Statement of Fiduciary Net Position

September 30, 2019

	Pension Trust fund	Private-purpose Trust fund
	Firemen's Relief and Retirement	Marion Booth Endowment Fund
Assets		
Cash	$ 11,098	$ 11,612
Investments, at fair value:		
Certificates of deposit	-	492,003
Equities	8,654,278	-
Corporate bonds	1,292,024	-
Money market mutual funds	490,555	-
Municipal bonds	1,481,884	-
Total Assets	$ 11,929,839	$ 503,615
Liabilities		
Accounts payable	$ -	$ 1,000
Total Liabilities	-	1,000
Net Position		
Net position restricted for pensions and other purposes	11,929,839	502,615
Total Net Position	11,929,839	502,615
Total Liabilities and Net Position	$ 11,929,839	$ 503,615

DRAFT

The notes to the financial statements are an integral part of this statement

City of Weslaco, Texas
Fiduciary Funds
Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended September 30, 2019

	Pension Trust fund	Private-purpose Trust fund
	Firemen's Relief and Retirement	Marion Booth Endowment Fund
Additions		
Contributions		
Employer contributions	$ 519,827	$ -
Plan member contributions	513,232	-
Total contributions	1,033,059	-
Investment income		
Net appreciation in fair value of investments	1,173	-
Interest and dividends	269,965	12,548
Total investment income	271,138	12,548
Less investment expense	(63,645)	-
Net investment income	207,493	12,548
Total additions	1,240,552	12,548
Deductions		
Benefits paid	601,744	-
Refunds of contributions	230,391	-
Administrative expenses	55,756	3,038
Total deductions	887,891	3,038
Net change in fiduciary net position	352,661	9,510
Net position, beginning of year	11,577,178	493,105
Net position, end of year	$ 11,929,839	$ 502,615

DRAFT

The notes to the financial statements are an integral part of this statement

DRAFT

(This page intentionally left blank)

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Weslaco, Texas (the "City") was incorporated September 18, 1919, under the provisions of Act 279, P.A. 1909, as amended (Home Rule City Act). The City operates under a Commission-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, solid waste, health and social services, culture and recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments includes those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units*.

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and six-member governing commission (the "Commission"). The accompanying financial statements present the City and its component unit, the entity for which the City is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City. The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the City are described below.

In evaluating the City as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification.

Discretely Presented Component Unit

The Economic Development Corporation of Weslaco (the "EDC") was merged and incorporated under the provisions of the Development Corporation Act of 1979, as amended, for the purpose of promoting economic development within the City. The City has the ability to impose its will, and has a financial benefit and financial accountability over the EDC. A copy of the EDC's financial statements can be obtained by contacting the Weslaco Economic Development Corporation at 275 S. Kansas, Weslaco, Texas 78596.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

DRAFT

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *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 that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds, proprietary fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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 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 government 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 capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, 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.

DRAFT

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The proprietary, pension trust fund, and private-purpose trust funds are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the City has one discretely presented component unit. While the Development Corporation of Weslaco is considered to be a major component unit, it is nevertheless shown in separate column in the government-wide financial statements.

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 wastewater and sanitation services 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.

DRAFT

Fund Financial Statements

The fund financial statements provide information about the City's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—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. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *2019 Bond Construction fund* is used to account for bond proceeds used to fund for acquisition and construction of capital activities related to City drainage projects.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The City reports the following major enterprise funds:

The *Water and Wastewater Fund* is used to account for the provision of water and wastewater services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and wastewater system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and wastewater debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

The *Solid Waste Fund* is used to account for operations of solid waste collection and disposal services. All costs are financed through charges to solid waste customers.

The *Airport Fund* accounts for the provision of airport facilities to area residents. All activities necessary to provide such services are accounted for in this fund. The fund is financed primarily by the City of Weslaco operating grants, hangar rentals and tie-down fees.

Additionally, the City reports the following fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes other than capital projects.

The *debt service fund* is used to account for the accumulation of resources that are restricted for the payment of principal and interest on long-term obligations of governmental funds.

Capital projects funds account for the acquisition and construction of the City's major capital facilities, other than those financed by proprietary funds.

Internal Service Fund which is used to account for the capital acquisitions and leasing services provided to departments of the City.

The *pension trust funds* account for the activities of the Weslaco Firemen's Relief and Retirement Fund, which accumulate resources for pension benefit payments to qualified public safety employees.

The *private-purpose trust fund* accounts for contributions made on behalf of outside parties.

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.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

Budgetary Information

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General, Hotel/Motel Tax- Special Revenue, Debt Service Fund, Capital Improvement Program, and Fire Department Equipment Replacement- Capital Project Funds. Other capital projects funds are appropriated on a project-length basis. Certain special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., grant awards and endowment requirements) and sometimes span a period of more than one fiscal year. In addition, the Water and Wastewater, Solid Waste, and Airport Proprietary Funds and the Equipment Replacement Internal Service Fund also employ formal budgetary integration as a management control device during the year. Budgets for these funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the commission. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

Excess of expenditures over appropriations

At September 30, 2019, expenditures exceeded appropriations in nine departments. These amounts were attributed to underestimation of actual expenditures and unforeseen cost in overtime, supplies, utilities, and maintenance of city vehicles. Revenue was available to cover the excess this year. The departments and the excess expenditures over appropriations are as follows:

City Manager	$ 993
Building maintenance	42,468
Municipal Court	7,243
Fire Department	82,276
Emergency Management Department	10,646
Streets Department	87,029
Drain Ditch Department	11,160
Fleet Maintenance Shop Department	2,130
Other Economic Development	150,635

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Cash of all funds, including restricted cash is pooled into common pooled accounts in order to maximize investment opportunities. Each fund whose monies are deposited in the pooled cash accounts has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at month end. An individual fund's pooled cash are available upon demand and are considered to be "cash equivalents" when preparing these financial statements. In addition, any marketable securities not included in the common pooled accounts that are purchased with a maturity of ninety days or less are also considered to be "cash equivalents".

Negative balances incurred in pooled cash at year-end are treated as inter-fund receivables of the General Fund and inter-fund payables of the deficit fund.

Investments

Investments for the City are reported at fair value (generally based on quoted market prices) except for the position in the TexPool public fund investment pool (Pool). The pool meets all of the specified criteria in Section I50: *Investments* to qualify to elect to measure their investments at amortized cost. Accordingly, the fair value of the City's position in the pool is equal to the value of the pooled shares.

Other investments are carried at fair value as defined in GASB Statement No 72 "*Fair Value Measurement and Application*". Consistent with GASB Statement No 72, the City categorizes its fair value measurements within the fair value hierarchy. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. For the City's Firemen's Relief and Retirement Fund Investments a detail of the fair value hierarchy of investments held by the City are disclosed in Note 3 to the financial statements.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables and payables

Unbilled receivables – An amount for unbilled revenue is recorded in the Water and Wastewater Fund and Solid Waste Fund for services rendered, but not yet billed as of the end of the fiscal year. The receivable is derived from the cycle billings generated subsequent to fiscal year end and prorated for usage in September.

Allowance for doubtful accounts – Accounts receivable have been reported net of the allowance for doubtful accounts. Accounts receivable in excess of 120 days are subject to being considered as uncollectible.

Unearned revenue **–** Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. Long-term borrowings between funds are classified as "advances to other funds" or "advances from other funds" in the fund financial statements. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any residual balance outstanding between the governmental and business-type activities at the end of the fiscal year, which are reported in the government-wide financial statements as internal balances.

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when on fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or business-type funds are funds are netted as part of the reconciliation to the government-wide presentation.

Restricted Assets

Certain assets of the City are classified as restricted assets on the statement of net position because their use is limited by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributors or laws or regulations of other governments. Special restricted asset accounts have been established to account for the sources and uses of these limited use assets as follows:

Customer deposit accounts – Deposited in non-interest bearing accounts and refunded upon termination of service with the City and satisfaction of all obligations due.

Bond and capital activities– Includes certain proceeds from issuance of revenue bonds, as well as certain resources set aside for the repayment of bonds or future capital activities.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reflected at acquisition value. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment.

Assets capitalized, not including infrastructure assets, have an original cost of $1,000 or more and over one year of useful life. Infrastructure assets capitalized have an original cost of $5,000 or more. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	20 - 50 years
Water and Wastewater System	30 - 50 years
Infrastructure	20 - 35 years
Machinery and Equipment	5 - 10 years
Improvements	20 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

The City has three (3) items that qualify for reporting as deferred outflows of resources, the *deferred amount on refunding*, the *deferred outflows related to pensions,* and the *deferred outflows related to OPEB*, each reported in the government-wide and proprietary funds statements of net position. The deferred amount on refunding results from debt refinancing, whereby the reacquisition price of the funding debt instruments exceed their net carrying amount. The deferred amount on refunding is amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows related to pensions and OPEB are an aggregate of items related to pensions and other post-employment benefits as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions and OPEB will be recognized as either pension or OPEB expense or a reduction in the net pension liability or OPEB liability in future reporting years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two (2) items that qualify for reporting as deferred inflows of resources. The *deferred inflows related to pensions and OPEB* are an aggregate of items related to pensions and other post-employment benefits as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred inflows related to pensions and OPEB will be recognized as a reduction to pension or OPEB expense in future reporting years.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (Continued)

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

The City's policy allows employees to accumulate unused sick leave on an unlimited basis and vacation leave up to 30 days except vacation leave accrued prior to December 1990, which shall be refunded in full.

Non-civil service employees who were hired before October 1, 2008 and who have completed ten years of employment are entitled to be paid up to 30 days of accumulated sick leave, 60 days for those employees with 11 to 20 years and 90 days for 21 years or more and any accumulated vacation up to 30 days, upon termination. Employees who were hired after October 1, 2009 are entitled to be paid a maximum of $1,000 for both sick and vacation upon termination.

Civil service employees hired are entitled to be paid any accumulated vacation, but must complete five years of employment with the City to be entitled to be paid up to 90 days of accumulated sick leave upon termination. Sick leave in excess of maximum limits is not paid upon termination, but will be paid only upon illness while employed by the City.

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 and is recorded as an adjustment to interest expense. Bonds payable are reported net of the applicable bond premium or discount. In accordance with GASB Codification Section I30: *Interest Costs – Imputation*, bond issuance costs are expensed in the period incurred except for prepaid insurance costs.

Pensions

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

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Texas Municipal Retirement System (TMRS) Supplemental Death Benefit and the Firefighter Retiree Healthcare benefit has been determined using the flow of economic resources measurement focus and full accrual basis of accounting.

This includes for purposes of measuring the total OPEB liability, deferred outflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from the applicable OPEB's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. Information regarding the City's total OPEB liability related to the TMRS Supplemental Death Benefit is obtained from TMRS through a report prepared by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* Information regarding the City's total OPEB liability related to the Firefighter Retiree Healthcare is obtained from a report prepared by the City's consulting actuary, Retirement Horizons, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

Categories and Classification of Fund Equity

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. The City reported deficit net position in the Internal Service Fund in the amount of ($136,371).

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.

Fund balance policies – Fund balance of governmental funds is 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).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classification of Fund Equity (Continued)

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – 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 governing 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.

Assigned fund balance – 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 governing commission has by resolution authorized the City Manager to assign fund balance. The commission 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.

Unassigned fund balance – Unassigned fund balance is the residual classification for the General Fund.

Revenues and Expenditures/Expenses

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.

Property taxes – Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied as of October 1. The county appraisal district certifies the tax roll by July 25th. This tax roll is used by the City to adopt a tax rate by September 1st or soon thereafter. The tax bills are mailed on October 1 or soon thereafter and are due and payable upon receipt. The billings become delinquent as of February 1 of the following calendar year and penalties and interest may be assessed by the City.

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 Water and Wastewater Fund, Solid Waste Fund, Airport Fund and internal service funds are charges to customers for sales and services. The Water and Wastewater Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for 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.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 17, 2020 and determined there were no events that occurred that required disclosure.

Recently Issued and Implemented Accounting Pronouncements

In fiscal year 2019, The City implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The implementation of this statement did not result in any change in the City's financial statements. GASB Statement No. 88 requires that additional essential information related to debt be disclosed in the notes to the financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to the financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placement of debt separately from other debt. Additional information can be found in Note 6.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. This Statement seeks to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. GASB 84 will be effective for the fiscal years beginning after December 15, 2018.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

DRAFT

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements (continued)

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

DRAFT

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

The City is evaluating the requirements of the above statements and the impact on reporting.

NOTE 2: PRIOR PERIOD ADJUSTMENT

Prior year amounts of deferred outflows and other post-employment liability related to the City's retiree health care were adjusted to account for changes to actuarial calculations performed by actuaries engaged by the City. The prior year has been restated to account for the prior period adjustment for these changes. The effect of the adjustment was an increase to beginning net position in the amount of $4,243,965.

NOTE 3: DEPOSITS AND INVESTMENTS

It is the City's policy, as well as a requirement in its depository agreement, for deposits plus accrued interest thereon to be 102% secured by collateral valued at fair value, less the amount of the Federal Deposit Insurance Corporation insurance. The City's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at September 30, 2019. At year-end, the respective bank balance totaled $21,284,443. Of the total bank balance, $500,000 was covered by Federal Depository Insurance Corporation (FDIC). The remainder was covered by collateral with a value of $25,000,000. The collateral was held at third party banks (safekeeping banks) in the City's name under a joint safekeeping agreement between various banks and the City.

Investments

State statutes, city bond ordinances, city resolutions, and an investment policy adopted by the City Commission authorize the City's investments. The City is authorized to invest in obligations of the United States of America, its agencies and instrumentalities, direct obligations of the State of Texas and agencies thereof, obligations of the states (agencies thereof, counties, cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating equivalent), certificates of deposit of state and national banks domiciled in Texas, fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or its agencies and instrumentalities pledged with a third party, joint pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by law, and commercial paper with a 270 day limit and an A1P1 rating by two rating agencies.

Investment with investment maturities, including accrued interest, as of September 30, 2019 are as follows:

	Investment Maturities (in years)		
	Value	1 or less	Greater than 1 year
Primary Government			
TexPool	$ 6,618,817	$ 6,618,817	$ -

DRAFT

A reconcilement of cash and investments follows:

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Cash and cash equivalents	$ 18,180,233	$ 225,546	18,405,779	$ 4,776,645
Restricted cash	348,594	2,068,985	2,417,579	733,449
Total cash and cash equivalents	18,528,827	2,294,531	20,823,358	5,510,094
Investments:				
TexPool	5,829,162	-	5,829,162	-
TexPool - Restricted	-	789,655	789,655	-
Total investments	5,829,162	789,655	6,618,817	-
Total cash and investments	$ 24,357,989	$ 3,084,186	$ 27,442,175	$ 5,510,094

See Note 6 for components of cash and investment restrictions.

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment.

Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations. The investment policy states that the dollar weighted average maturity of 12 months or less will be calculated using the stated final maturity date of each security.

Credit Risk

As of September 30, 2019, the investments in TexPool investment pools were rated AAAm by Standard and Poor's.

The City's investment policy limits authorized investments to certain Texas government investments pools, obligations of or guaranteed by the U. S. and State of Texas and their agencies thereof, certificates of deposit of Texas banks and fully collateralized repurchase agreements.

Public Funds Investment Pools

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully-collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safekeep, and invest public funds and securities more efficiently and economically. 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.

The City reports its local government investment pools at amortized cost as permitted by Section I50: *Investments* of the GASB Codification. In addition, the pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

DRAFT

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

Firemen's Relief and Retirement Fund Investments

The Firemen's Relief and Retirement Fund Investments are recorded at fair value as of September 30, 2019. The composition of these investments is as follows:

		Fair Value
Equities	$	8,654,278
Fixed income		
Money market mutual funds		490,555
Municipal bonds		1,481,884
Corporate bonds		1,292,024
Total fixed income		3,264,463
Total investments	$	11,918,741

The Firemen's fund has adopted the provisions of GASB Statement 72 and fully disclosed in the notes to the financial statements the fair value hierarchy and the methods of valuing the related investments as required under generally accepted accounting principles. A summary of the hierarchy is as follows:

Level 1 inputs are quoted prices in active markets for identical assets	$	9,998,149
Level 2 inputs are signficant other observable inputs		1,920,592
Total investments	$	11,918,741

DRAFT

Debt and equity securities, and money market mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing techniques. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Because of the complexity of the portfolio, the Firemen's Board of Trustees relies on its consultant to provide the necessary guidance to accomplish the Plan's objective. The Board also understands that return objectives can be achieved while assuming market volatility. The Board is willing to forgo potential return in strong markets in return for protection against a severe decline during weak periods.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the Plan, and are held by either the counterparty or the counterparty's trust department or agent but not in the Plan's name. All investment securities are held in the Plan's name.

Concentration of Credit Risk

The allocation of assets among various asset classes is set by the Board with the objective of optimizing the investment return of the Plan within a framework of acceptable risk and diversification. For major asset classes (e.g., domestic equities, international equities, fixed income, alternative investments, private equity and real estate, and specialty), the investment policy establishes a minimum and maximum percentage allocation for each classification of investments.

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

Firemen's Relief and Retirement Fund Investments - Continued

Interest Rate Risk

The Plan invests in fixed income securities including, but not limited to, investments representing instruments with an obligated fixed rate of interest. Instruments may have an investment grade or noninvestment grade rating. Purchases and sales, investment selection and implementation of investment strategies are delegated to the discretion of the investment manager, subject to compliance with its management agreement and the Plan's Investment Policy.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investment. Interest rate risk is the greatest risk faced by an investor in the fixed income market. The price of a fixed income security typically moves in the opposite direction of the change in interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to potential fair value losses arising from future changes in interest rates, but rather mandates such limits within the Investment Management Services Contract.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Plan does not have a formal policy limiting investment credit risk, but rather mandates such limits within the Investment Management Services Contract.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. Realized and unrealized gains and losses on investments which result from changes in foreign currency exchange rates have been included in the net appreciation (depreciation) in fair value of investments.

DRAFT

NOTE 4: RECEIVABLES

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

	Primary Government								
	Governmental			Business-type					
	General Fund	Other Governmental Funds	Total	Water and Wastewater	Solid Waste	Airport Fund	Total	Total Primary Government	Component Unit
Ad valorem taxes	$ 1,216,844	$ 424,690	$ 1,641,534	$ -	$ -	$ -	$ -	$ 1,641,534	$ -
Sales taxes	1,039,600	-	1,039,600	-	-	-	-	1,039,600	-
Customer charges	173,444	-	173,444	3,401,650	1,302,829	892	4,705,371	4,878,815	-
Hotel/Motel taxes	-	145,967	145,967	-	-	-	-	145,967	-
Ambulance fees	7,323,992	-	7,323,992	-	-	-	-	7,323,992	-
Grants receivable	-	-	-	-	-	-	-	-	195,835
Other	1,083,274	24,597	1,107,871	-	-	98,307	98,307	1,206,178	263,100
Gross receivables	10,837,154	595,254	11,432,408	3,401,650	1,302,829	99,199	4,803,678	16,236,086	458,935
Less allowance for uncollectibles	(6,368,525)	(145,270)	(6,513,795)	(1,411,734)	(627,253)	-	(2,038,987)	(8,552,782)	-
Net total receivables	$ 4,468,629	$ 449,984	$ 4,918,613	$ 1,989,916	$ 675,576	$ 99,199	$ 2,764,691	$ 7,683,304	$ 458,935

NOTE 4: RECEIVABLES (Continued)

Property tax revenues are recognized when they become available in the fund statements. Available includes those property tax receivables expected to be collected within sixty days after year end.

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied as of October 1. The county appraisal district certifies the tax roll by July 25th. This tax roll is used by the City to adopt a tax rate by September 1st or soon thereafter. The tax bills are mailed on October 1 or soon thereafter and are due and payable upon receipt. The billings become delinquent as of February 1 of the following calendar year and penalties and interest may be assessed by the City.

As an inducement to expand their business operations to the City's Industrial Park, the Economic Development Corporation of Weslaco, accepted notes from various businesses. These notes are for cash loans, and sale of industrial park lots. The loans carry various credit incentives up to the amounts of the loans and sometimes beyond the initial loans. The credits vary by individual entities. The credits involve construction of buildings, leasing of existing properties at the industrial park, employing local residents and the purchase of goods and services from merchants in the local area. All notes receivable carry incentives to the extent of the note receivable balance.

The following is a summary of notes receivable payable to the EDC at September 30, 2019:

Loan to CIL Properties	$	100,071
Loan to CIL Cold Shipping		100,207
Loan to Trinity Development		80,224
Promissory note from LRGVDC (Building Sale)		1,263,641
Promissory note from SDI Weslaco Holdings, Inc.		425,420
Total notes receivable	$	1,969,563

DRAFT

Total note receivable from SDI Weslaco Holdings, LLC (SDI) was $2,213,255 at 8% interest rate. This note is secured by a Chapter 380 Economic Development Agreement between the City of Weslaco, Texas and SDI. SDI has assigned the annual payments due from the City to the Economic Development Corporation, of Weslaco, Texas until the note is paid in full. The note is payable in annual payments, until March 1, 2030. The 380 Agreement was to facilitate the construction of infrastructure improvements for a commercial development. The EDC spurred the development by advancing $2,213,255 of the $3,300,000 project. In the current year, the City of Weslaco paid $237,310 under the 380 Agreement.

Notes with Economic Incentives

The economic incentive portion of the notes receivable balances have been recognized as expenditures in current year operations, as well as the long-term note receivable advance. As the entities earn their incentives, the note balances will be reduced accordingly, with an equal offset to unavailable revenue. That is to control compliance with the agreements. The long-term note receivable principal payments are recognized as revenues, with equal off-set to unavailable revenue. Note balances had equal unavailable revenue at September 30, 2019.

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 is as follows:

	Beginning Balance	Additions	Transfers	Retirements	Ending Balance
Governmental Activities					
Capital assets not being depreciated					
Land	$ 4,640,165	$ 260,000	$ -	$ -	$ 4,900,165
380 Agreements Infrastructure	7,629,307	-	-	-	7,629,307
Construction-in-progress	1,557,737	1,769,112	(924,972)	-	2,401,877
Total capital assets, not being depreciated	13,827,209	2,029,112	(924,972)	-	14,931,349
Capital assets being depreciated					
Buildings	18,494,359	-	-	-	18,494,359
Equipment	12,975,323	796,232	-	(213,333)	13,558,222
Improvements	45,056,274	392,527	-	-	45,448,801
Capital Leases	5,915,820	71,145	924,972	-	6,911,937
	82,441,776	1,259,904	924,972	(213,333)	84,413,319
Less accumulated depreciation for:					
Buildings	7,840,751	462,359	-	-	8,303,110
Equipment	8,737,886	1,019,300	-	(213,333)	9,543,853
Improvements	25,366,228	1,483,298	-	-	26,849,526
Capital Leases	2,209,288	795,200	-	-	3,004,488
Total accumulated depreciation	44,154,153	3,760,157	-	(213,333)	47,700,977
Total capital assets being depreciated, net	38,287,623	(2,500,253)	924,972	-	36,712,342
Governmental activities, capital assets, net	$ 52,114,832	$ (471,141)	$ -	$ -	$ 51,643,691

DRAFT

Depreciation expense was charged as a direct expense to governmental functions of the primary government as follows:

Governmental activities	
General government	$ 927,055
Public safety	646,180
Emergency medical services	168,999
Public works	1,504,671
Culture and recreation	513,252
	$ 3,760,157

NOTE 5: CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Transfers/ Reclassification	Retirements	Ending Balance
Business-type Activities:					
Capital assets not being depreciated					
Land	$ 2,551,870	$ -	$ -	$ -	$ 2,551,870
Construction in progress	56,599,375	625,029	(9,374,150)	-	47,850,254
Total capital assets not being depreciated	59,151,245	625,029	(9,374,150)	-	50,402,124
Capital assets being depreciated					
Buildings	1,679,646	-	-	-	1,679,646
Equipment	7,599,160	256,901	307,311	(237,050)	7,926,322
Improvements	77,302,566	1,061,280	2,566,726	-	80,930,572
Capital leases	-	434,278	6,500,113	-	6,934,391
Total capital assets being depreciated	86,581,372	1,752,459	9,374,150	(237,050)	97,470,931
Less accumulated depreciation for:					
Building	1,349,988	20,417	-	-	1,370,405
Equipment	6,653,546	494,353	-	(237,050)	6,910,849
Improvements	35,700,340	2,789,511	-	-	38,489,851
Total accumulated depreciation	43,703,874	3,304,281	-	(237,050)	46,771,105
Total capital assets being depreciated, net	42,877,498	(1,551,822)	9,374,150	-	50,699,826
Business-type activities capital assets, net	$ 102,028,743	$ (926,793)	$ -	$ -	$ 101,101,950

DRAFT

Depreciation expense was charged as direct expense to business-type functions of the primary government as follows:

Business-type activities:	
Water and wastewater	$ 2,934,073
Solid waste	24,669
Airport	345,539
Total depreciation expense- Business-type activities	$ 3,304,281

	Beginning Balance	Additions	Transfers/ Reclassification	Retirements	Ending Balance
Component Unit:					
Capital assets not being depreciated					
Land	$ 19,709	$ -	$ (19,709)	$ -	$ -
Construction in progress	3,244,175	44,355	(3,288,530)	-	-
Total capital assets not being depreciated	3,263,884	44,355	(3,308,239)	-	-
Capital assets being depreciated					
Buildings	2,181,286	-	3,288,530	-	5,469,816
Machinery and equipment	174,745	-	(37,217)	-	137,528
Total capital assets being depreciated	2,356,031	-	3,251,313	-	5,607,344
Less accumulated depreciation	538,734	105,707	(37,216)	-	607,225
Total capital assets being depreciated, net	1,817,297	(105,707)	3,288,529	-	5,000,119
Business-type activities capital assets, net	$ 5,081,181	$ (61,352)	$ (19,710)	$ -	$ 5,000,119

Depreciation of $65,088 was charged to general government functions.

NOTE 6: LONG-TERM DEBT

Business-Type Activities Bonded Debt

Business-type activities bonded debt as of September 30, 2019 is as follows:

$24,335,000 Tax and Revenue Certificate of Obligation, Series 2012, dated January 15, 2012, due in annual installments varying from $1,345,000 to $2,305,000 through February 15, 2032, bearing interest rates of 4.00% - 5.00%.	$2,375,000
$9,075,000 Tax and Revenue Certificate of Obligation, Series 2014, dated March 1, 2014, due in annual installments varying from $75,000 to $1,355,000 through February 15, 2034, bearing interest rates of 4.50%.	9,000,000
$15,750,000 Limited Tax Refunding Bonds, Series 2016, dated June 7, 2016, due in annual installments varying from $290,000 to $2,285,000 through August 15, 2032, bearing interest rates of 4.00%-5.00%.	15,460,000
$19,545,000 Limited Tax Refunding Bonds, Series 2017, dated August 16, 2017, due in annual installments varying from $500,000 to $2,285,000 through February 15, 2027, bearing interest rates of 4.00%-5.00%.	19,045,000
Total Business-Type Activities Bonded Debt	$45,880,000

Business-Type Activities Capital Leases

Business-type activities capital lease debt as of September 30, 2019 is as follows:

$434,278 Kansas State Bank lease agreement dated January 18, 2019. The terms of the capital lease include annual payments of $70,552 beginning March 2019. The lease was used to fund purchase of equipment.	$ 378,016
$7,446,877 Frost Municipal lease agreement dated December 1, 2017. The terms of the capital lease include annual payments of $606,289 beginning January 2019. The lease was used to fund building lighting, HVAC upgrades, and replacing traffic light signals. A portion of this lease and annual payments are recorded in the City's Governmental Activities.	$ 6,154,496
Total Business-Type Activities Capital Lease Debt	$ 6,532,513

Governmental Activities Bonded Debt

Governmental activities bonded debt as of September 30, 2019 is as follows:

$3,940,000 Certificates of Obligation, Series 2018, dated October 1, 2018 due in annual installments of $279,756 to $288,471 through February 19, 2038, bearing interest at 3.0% to 5.0%.	$3,790,000
$11,915,000 Limited Tax Refunding Bonds, Series 2012, Dated August 15, 2013, due in annual installments varying from $980,000 to $1,470,000 through February 15, 2023, bearing interest rates of 2.00% - 3.00%.	5,665,000

DRAFT

NOTE 6: LONG-TERM DEBT (Continued)

$6,750,000 Tax and Revenue Certificate of Obligation, Series 2013, dated September 19, 2013, due in annual installments varying from $90,000 to $570,000 through August 15, 2033, bearing interest rates of 2.00% - 5.00%.	$ 6,145,000
$3,735,000 Limited Tax Refunding Bonds, Series 2016, dated June 7, 2016, due in annual installments varying from $265,000 to $530,000 through February 15, 2027, bearing interest rates of 4.00%-5.00%.	3,200,000
$8,850,000 General Obligation Bonds, Series 2019, dated September 15, 2019, due in annual installments varying from $190,000 to $670,000 through February 15, 2039, bearing interest rates of 1.00%-3.00%.	8,850,000
Total Governmental Activities Bonded Debt	$27,650,000

Governmental Activities Capital Leases

Governmental activities capital lease debt as of September 30, 2019 is as follows:

$326,727 Frost Municipal lease agreement dated May 5, 2015. The terms of the capital lease include monthly payments of $5,761 beginning June 2015. The lease was used to purchase equipment.	$45,601
$331,572 Kansas State Bank lease agreement dated September 15, 2015. The terms of the capital lease include annual payments of $69,968 beginning January 2016. The lease was used to purchase equipment.	69,860
$525,000 Frost Municipal lease agreement dated January 28, 2016. The terms of the capital lease include annual payments of $60,288 beginning October 2016. The lease was used to purchase a fire truck.	377,206
$190,281 Frost Municipal lease agreement dated January 28, 2016. The terms of the capital lease include annual payments of $39,837 beginning February 2016. The lease was used to purchase an ambulance and other vehicle.	39,734
$779,159 Frost Municipal lease agreement dated September 21, 2016. The terms of the capital lease include annual payments of $162,593 beginning November 2016. The lease was used to purchase police radios, base stations, and dispatch consoles.	314,454
$670,000 Frost Municipal lease agreement dated December 12, 2016. The terms of the capital lease include annual payments of $76,883 beginning September 2017. The lease was used to purchase a fire truck.	484,222
$218,544 Frost Municipal lease agreement dated January 17, 2017. The terms of the capital lease include annual payments of $47,041 beginning February 2018. The lease was used to purchase an ambulance and other vehicle.	134,350

DRAFT

NOTE 6: LONG-TERM DEBT (Continued)

$60,564 Frost Municipal lease agreement dated July 12, 2017. The terms of the capital lease include annual payments of $13,153 beginning February 2016. The lease was used to purchase a brush truck.	$ 37,368
$7,446,877 Frost Municipal lease agreement dated December 1, 2017. The terms of the capital lease include annual payments of $606,289 beginning January 2019. The lease was used to fund building lighting, HVAC upgrades, and replacing traffic light signals. A portion of this lease and annual payments are recorded in the City's Water and Wastewater fund.	894,455
$225,000 City National Capital Finance lease agreement dated December 8, 2017. The terms of the capital lease include annual payments of $25,602 beginning December 2018. The lease was used to purchase public safety equipment.	204,843
$87,728 City National Capital Finance lease agreement dated February 28, 2018. The terms of the capital lease include annual payments of $19,074 beginning February 2019. The lease was used to purchase a vehicle.	71,154
$450,000 City National Capital Finance lease agreement dated April 7, 2018. The terms of the capital lease include annual payments of $98,035 beginning April 2019. The lease was used to purchase police vehicles.	365,105
$150,000 City National Capital Finance lease agreement dated June 8, 2018. The terms of the capital lease include annual payments of $31,847 beginning June 2018. The lease was used to purchase an ambulance.	89,945
$74,562 City National Capital Finance lease agreement dated January 18, 2019. The terms of the capital lease include annual payments of $16,374 beginning January 2020. The lease was used to purchase vehicles.	71,145
Total Governmental Activities Capital Lease Debt	$3,199,442

DRAFT

Governmental Activities Note Payable

Governmental activities Note Payable debt as of September 30, 2019 is as follows:

A note dated December 9, 2016 and payable to Carlos J. Garza, Christiaan Van Der Graaff and Ysabella Van Der Graaff for $456,707. The terms of the note include principal and interest payments of $5,421 beginning January 9, 2017, continuing monthly thereafter until December 9, 2021, when the entire balance, including principal and interest will be due and payable. The interest rate is a fixed 7.00%. The note is secured by a vendor's lien and superior title.	$ 357,091
Total Governmental Activities Note Payable from Direct Borrowing	$ 357,091

NOTE 6: LONG-TERM DEBT (Continued)

Component Unit Bonded Debt

Component Unit bonded debt as of September 30, 2019 is as follows:

$2,870,000 Economic Development Sales Tax Revenue Refunding Bond Series 2012, due in annual installments not exceeding $305,000 beginning February 15, 2013 through February 15, 2023, with interest of 3.40%.	$1,155,000
Total Revenue Bonds	$1,155,000

Transactions for the year ended September 30, 2019 are summarized as follows:

	Balance October 1	Additions	Deletions	Balance September 30	Due Within One Year
Governmental Activities:					
Notes Payable	$ 395,458	$ -	$ 38,367	$ 357,091	$ 41,038
Total notes from direct borrowings	395,458	-	38,367	357,091	41,038
General Obligation Bonds	527,407	8,850,000	527,407	8,850,000	-
Certificates of Obligation	16,425,000	3,940,000	1,565,000	18,800,000	2,065,000
Capital Leases	3,921,594	71,145	793,297	3,199,442	701,799
Bond Premium	838,584	1,396,204	163,685	2,071,103	-
380 Agreement Infrastructure	4,804,646	-	592,973	4,211,673	-
Compensated Absences	3,058,681	1,323,526	989,259	3,392,948	339,295
Municipal net pension liability	4,898,934	3,892,124	-	8,791,058	-
Firemen's net pension liability	4,275,408	530,617	-	4,806,025	-
OPEB liability- SDB	663,944	-	24,153	639,791	-
OPEB liability- Retiree health care	1,971,279	483,635	-	2,454,914	-
Total Governmental Activities	41,780,935	20,487,251	4,694,141	57,574,045	3,147,132
Business-Type Activities:					
General Obligation Bonds	$ 138,853	$ -	$ 138,853	$ -	$ -
Certificate of Obligation	48,090,000	-	2,210,000	45,880,000	2,865,000
Bond Premium	6,081,951	-	848,647	5,233,304	-
Capital Leases	6,501,903	434,278	403,668	6,532,513	370,568
Compensated Absences	146,165	28,298	50,967	123,496	11,905
Customer deposits	1,110,992	74,793	-	1,185,785	-
Landfil Closure	420,725	8,718	41,679	387,764	-
Municipal net pension liability	713,839	338,447	-	1,052,286	-
OPEB liability- SDB	59,388	-	2,101	57,287	-
Total Business-Type Activities	63,263,816	884,534	3,695,915	60,452,435	3,247,473
Total Primary Government	$ 105,044,751	$ 21,371,785	$ 8,390,056	$ 118,026,480	$ 6,394,605
Component Unit:					
Revenue Bonds	$ 3,005,000	$ -	$ 1,850,000	$ 1,155,000	$ 275,000
Notes Payable	27,423	-	27,423	-	-
Total Component Unit	$ 3,032,423	$ -	$ 1,877,423	$ 1,155,000	$ 275,000

DRAFT

NOTE 6: LONG-TERM DEBT (Continued *)*

General Obligation Bonds and Certificates of Obligation

General Obligation Bonds are direct obligations issued on a pledge of the general taxing power for the payment of the debt obligations of the City. General Obligation Bonds and Certificates of Obligation require the City to compute, at the time that taxes are levied, the rate of tax required to provide (in each year that bonds are outstanding) the funds to pay for interest and principal at maturity. The City is in compliance with this requirement.

The City issued General Obligation Bonds, Series 2019 and Certificates of Obligation, Series 2018 during the fiscal year for drainage improvements and related construction activity.

Revenue Bonds

Water and Wastewater Revenue Bonds constitute special obligations of the City solely secured by a lien on and pledge of the net revenues of the Water and Sewer system.

The Revenue Bonds are collateralized by the revenue of the water and wastewater system and the various special funds established by the bond ordinances. The ordinances provide that the revenue of the system is to be used first to pay operating and maintenance expenses of the system and second to establish and maintain the Revenue Bond funds remaining revenue may then be used for any lawful purpose.

The ordinances also contain provisions which, among other items, restrict the issuance of additional Revenue Bonds unless the special fund noted above contain the required amounts and certain financial ratios are met. The City is in compliance with all significant financial requirements as of September 30, 2019.

Sales Tax Revenue Bonds are direct obligations issued on a pledge of the City's sales tax revenues allocated to the Economic Development Corporation, in accordance with state statutes.

No Revenue Bonds were issued for the fiscal year ended September 30, 2019.

Tax Notes

On March 1, 2014, the City issued the Tax and Revenue Certificate of Obligation Note, Series 2014 for $9,075,000. The proceeds of the certificate will be used for financing, the design construction, equipping, renovation, and/or rehabilitation of the City’s Waterworks and Wastewater Systems.

Defeased Bonds Outstanding

The City issued refunding bonds to defease certain outstanding bonds for the purpose of consolidation and to achieve debt service savings. The City has placed the proceeds from the refunding issues in irrevocable escrow accounts with a trust agent to ensure payment of debt service on the refunded bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City’s financial statements. The balance of defeased debt outstanding as of September 30, 2019 amounted to $24,350,000.

Bonds Authorized and Unissued

At September 30, 2019, the City had no General Obligations Bonds and Revenue Bonds which were authorized and unissued.

DRAFT

NOTE 6: LONG-TERM DEBT (Continued)

The following table summarizes the restricted cash and investments as of September 30, 2019:

	Governmental Activities	Business-Type Activities	Primary Government	Component Unit
Restricted cash:				
Cash restricted for construction	$ -	$ 1,599,094	$ 1,599,094	$ 733,449
Cash restricted from PEG fee collection	348,594	-	348,594	-
Cash restricted for bond retirement	-	455,797	455,797	-
Cash restricted from customer utility deposits	-	-	-	-
Cash in escrow	-	14,094	14,094	-
Total restricted cash	$ 348,594	$ 2,068,985	$ 2,417,579	$ 733,449
Restricted investments:				
Restricted for construction	$ -	$ 248,967	$ 248,967	$ -
Restricted for bond retirement	-	540,688	540,688	-
Restricted for bond reserve	-	-	-	-
Total restricted investments	$ -	$ 789,655	$ 789,655	$ -

Debt service requirements to maturity for governmental activities and business-type activities are as follows:

General Obligation Bonds

	Governmental Activities		
Year Ending September 30,	Principal	Interest	Total Requirements
2020	$ 220,000	$ 332,729	$ 552,729
2021	190,000	365,950	555,950
2022	200,000	356,200	556,200
2023	210,000	345,950	555,950
2024	350,000	331,950	681,950
2025-2029	2,050,000	1,372,000	3,422,000
2030-2034	2,530,000	881,400	3,411,400
2035-2039	3,100,000	320,000	3,420,000
Total	$ 8,850,000	$ 4,306,179	$ 13,156,179

Certificates of Obligations

	Governmental Activities			Business-Type Activities		
Year Ending September 30,	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2020	$ 2,130,000	$ 693,681	$ 2,823,681	$ 2,865,000	$ 2,098,000	$ 4,963,000
2021	2,190,000	627,703	2,817,703	2,975,000	1,978,400	4,953,400
2022	2,260,000	564,818	2,824,818	3,085,000	1,853,526	4,938,526
2023	2,340,000	487,856	2,827,856	3,230,000	1,710,826	4,940,826
2024	995,000	422,531	1,417,531	3,500,000	1,561,351	5,061,351
2025-2029	4,605,000	1,426,931	6,031,931	17,475,000	5,307,079	22,782,079
2030-2034	3,240,000	570,306	3,810,306	12,750,000	1,561,628	14,311,628
2035-2039	1,040,000	95,119	1,135,119	-	-	-
Total	$ 18,800,000	$ 4,888,945	$ 23,688,945	$ 45,880,000	$ 16,070,810	$ 61,950,810

DRAFT

NOTE 6: LONG-TERM DEBT (Continued)

Notes Payable

	Governmental Activities		
Year Ending September 30,	Principal	Interest	Total
2020	$ 41,038	$ 24,014	$ 65,052
2021	43,902	21,150	65,052
2022	272,151	3,232	275,383
Total	$ 357,091	$ 48,396	$ 405,487

Debt service requirements to maturity for the component unit are as follows:

	Revenue Bonds		
Year Ending September 30,	Principal	Interest	Total
2020	$ 275,000	$ 34,595	$ 309,595
2021	280,000	25,160	305,160
2022	295,000	15,385	310,385
2023	305,000	5,185	310,185
Total	$ 1,155,000	$ 80,325	$ 1,235,325

DRAFT

The following is a schedule of the future minimum lease payments under capital leases as of September 30, 2019:

Capital Leases

	Governmental Activities				
Year Ending September 30,	City National Capital Finance Lease	Frost Muncipal Lease	Kansas State Bank Lease	Frost Muncipal Lease	Frost Muncipal Lease
2020	$ 16,374	$ 46,089	$ 69,968	$ 60,288	$ 39,837
2021	16,374	-	-	60,288	-
2022	16,374	-	-	60,288	-
2023	16,374	-	-	60,288	-
2024	16,374	-	-	60,288	-
2025-2029	-	-	-	120,576	-
2030-2034	-	-	-	-	-
Total minimum lease payments	81,870	46,089	69,968	422,016	39,837
Less the amount representing Interest	(10,725)	(488)	(108)	(44,810)	(103)
Present value of net minimum lease payments	$ 71,145	$ 45,601	$ 69,860	$ 377,206	$ 39,734

NOTE 6: LONG-TERM DEBT (Continued)

	Governmental Activities				
Year Ending September 30,	Frost Municipal Lease	Frost Municipal Lease	Frost Municipal Lease	Frost Municipal Lease	Frost Municipal Lease
2020	$ 162,593	$ 13,153	$ 47,041	$ 76,883	$ 76,935
2021	162,593	13,153	47,041	76,883	76,935
2022	-	13,153	47,041	76,883	76,935
2023	-	-	-	76,883	76,935
2024	-	-	-	76,883	76,935
2025-2029	-	-	-	153,766	384,675
2030-2034	-	-	-	-	307,740
Total minimum lease payments	325,186	39,459	141,123	538,181	1,077,090
Less the amount representing Interest	(10,732)	(2,091)	(6,773)	(53,959)	(182,635)
Present value of net minimum lease payments	$ 314,454	$ 37,368	$ 134,350	$ 484,222	$ 894,455

	Governmental Activities				
Year Ending September 30,	City National Capital Finance Lease	City National Capital Finance Lease	City National Capital Finance Lease	City National Capital Finance Lease	Total Requirements
2020	$ 25,602	$ 19,074	$ 98,035	$ 31,847	$ 783,719
2021	25,602	19,074	98,035	31,847	627,825
2022	25,602	19,074	98,035	31,847	465,232
2023	25,602	19,074	98,035	-	373,191
2024	25,602	-	-	-	256,082
2025-2029	102,408	-	-	-	761,425
2030-2034	-	-	-	-	307,740
Total minimum lease payments	230,418	76,296	392,140	95,541	3,575,214
Less the amount representing Interest	(25,575)	(5,142)	(27,035)	(5,596)	(375,772)
Present value of net minimum lease payments	$ 204,843	$ 71,154	$ 365,105	$ 89,945	$ 3,199,442

	Business-Type Activities		
Year Ending September 30,	City National Capital Finance Lease	Kansas State Bank Lease	Total Requirements
2020	$ 529,354	$ 58,552	$ 587,906
2021	529,354	58,552	587,906
2022	529,354	58,552	587,906
2023	529,354	58,552	587,906
2024	529,354	209,639	738,993
2025-2029	2,646,770	-	2,646,770
2030-2034	2,117,416	-	2,117,416
Total minimum lease payments	7,410,956	443,847	7,854,803
Less the amount representing Interest	(1,256,460)	(65,830)	(1,322,290)
Present value of net minimum lease payments	$ 6,154,496	$ 378,017	$ 6,532,513

DRAFT

NOTE 7: PROPERTY TAX

The State of Texas Constitution limits the City's ad valorem tax rate for all purposes to $2.50 per one hundred dollars of assessed valuation. Ad valorem tax revenue during the year ended September 30, 2019 was levied using a rate of $.6667 per one hundred dollars of assessed valuation based on 100 percent of estimated market value.

Legislation has been passed by the Texas Legislature which affects the methods of property appraisal in the City. This legislation, with certain exceptions, exempts intangible personal property, household goods, and family-owned automobiles (unless specifically authorized by resolution of the governing body) from taxation. In addition, this legislation creates a "Property Tax Code" and provides, among other things, for the establishment of county appraisal districts and for a state property board.

The appraisal of property within the city is the responsibility of the Hidalgo County Tax Appraisal District.

The Appraisal District is required under the Property Tax Code to appraise all property within the county on the basis of 100 percent of its market value. The value of real property within the Appraisal District must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the Appraisal District through various appeals and, if necessary, legal action. Under this legislation, the City continues to set tax rates on city property. However, if the effective tax rate, excluding tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate of the previous year by more than 8 percent, qualified voters of the city may petition for an election to determine whether to limit the tax rate to no more than 8 percent above the effective tax rate.

DRAFT

The City bills and collects its own property taxes through a contractual agreement with the County of Hidalgo. Collections of the city taxes and remittance of them are accounted for in the County of Hidalgo Tax Collection Agency Fund. City property tax revenues are recognized when levied to the extent that they result in current receivables. January 1 is the assessment date. March 31 is the end of the rendition period for the Appraisal District.

By September 30, the City adopts the tax rate. On October 1 taxes are levied and payable by January 31. Property taxes attach as an enforceable lien on property as of January 1. Uncollected taxes are placed in the hands of the attorney for legal action on February 1, following year of assessment.

Property tax is levied each October 1 on the assessed (appraised) value listed as of the prior January 1 for all real and business personal property located in the City. Taxable assessed value represents the appraisal value less applicable exemptions authorized by the City Council. Appraised values are established by the Appraisal Board of Review at 100% for estimated fair market value.

Taxes are due on October 1, the levy date, and are delinquent after the following January 31. Tax liens are automatic on January 1 each year. The tax lien is part of a lawsuit for property that can be filed any time after taxes become delinquent (February 1). The City usually waits until after July 1 to file suits on real estate property. As of July 1, 15% collection costs may be added to all delinquent accounts. Current tax collections for the year ended September 30, 2019, were 96.51% of the tax levy.

Property taxes at the fund level are recorded as receivables and deferred inflows at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

NOTE 8: INTERFUND RECEIVABLES AND PAYABLES

Inter-fund balances at September 30, 2019 consisted of the following individual fund receivables and payables:

Receivable Fund	Payable Fund					
	General Fund	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Other Governmental Funds	Internal Service Fund
General Fund	$ 8,150	$ -	$ 470,232	$ 545,350	$ 685,371	$ 250,269
Solid Waste Fund	-	2,000,000	-	-	-	-
Other Governmental Funds	38,809	-	-	-	-	-
	$ 46,959	$ 2,000,000	$ 470,232	$ 545,350	$ 685,371	$ 250,269

Interfund balances are due to timing on cash transfers and to cover deficits at year end. These are expected to be funded once reimbursement is received in the respective funds. There is a long-term advance from the Solid Waste Fund to the Water and Wastewater fund adopted by resolution in September of 2015 to be repaid within a five year period.

DRAFT

NOTE 9: TRANSFERS

Transfers at September 30, 2019 consisted of the following:

	Transfer in Funds					
Transfer Out Funds	General Fund	Other Governmental Funds	Water and Wastewater Fund	Airport Fund	Internal Service Fund	Total
General Fund	$ 1,111,256	$ 978,371	$ -	$ 250,000	$ 104,641	$ 2,444,268
Water and Wastewater Fund	1,565,561	-	5,705,757	-	-	7,271,318
Solid Waste Fund	125,000	1,000,000	-	-	-	1,125,000
	$ 2,801,817	$ 1,978,371	$ 5,705,757	$ 250,000	$ 104,641	$ 10,840,586

Transfers to the capital improvement fund and firemen's equipment replacement fund were made in accordance with ordinances to fund City projects and replace old equipment. In addition, there was a transfer out of the general fund to supplement the airport fund for expenditures in excess of revenues. There was a transfer from the general fund to the internal service fund for capital lease payments on different capital lease assets used in the City. There were transfers from enterprise funds to the general fund for administrative expenses.

NOTE 10: DEFINED BENEFIT - PENSION PLAN - TMRS

Plan Description

The City of Weslaco participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with TMRS act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

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

Benefits Provided

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

At retirement, the benefits are calculated as if the sum of the employee's contributions, with interest, and the city-financing monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	159
Inactive employees entitled to but not yet receiving benefits	160
Active employees	228
	547

Contributions

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

DRAFT

NOTE 10: DEFINED BENEFIT - PENSION PLAN – TMRS (Continued)

Employees for the City of Weslaco, Texas were required to contribute 7.00% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.99% and 8.16% in calendar 2018 and 2019, respectively. The City's contributions to TMRS for the year ended September 30, 2019 were $858,290 and were equal to the required contributions.

Net Pension Liability

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

Actuarial assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment of younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvement subject to the 3% floor.

The actuarial assumptions used in the December 31, 2018 valuation were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

After the Asset Allocation Study analysis and experience investigation study, the Board amended the long-term expected rate of return on pension plan investments from 7% to 6.75%. 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.

DRAFT

NOTE 10: DEFINED BENEFIT - PENSION PLAN – TMRS (Continued)

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, GRS 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). At their meeting on July 30, 2015, the TMRS Board approved a new portfolio target allocation. 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)
Domestic Equity	17.5%	4.30%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.39%
Real Return	10.0%	3.78%
Real Estate	10.0%	4.44%
Absolute Return	10.0%	3.56%
Private Equity	5.0%	7.75%
Total	100.0%	

DRAFT

Discount Rate

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

NOTE 10: DEFINED BENEFIT - PENSION PLAN – TMRS (Continued)

Schedule of Changes in Net Pension Liability

The change in the City's net pension liability for TMRS pension for the fiscal year ended September 30, 2019 is as follows:

	Increase (Decrease)		
	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a)-(b) Net Pension Liability (Asset)
Balance at December 31, 2017	$ 44,266,145	$ 38,653,372	$ 5,612,773
Changes for the year			
Service cost	1,489,094	-	1,489,094
Interest	2,968,169	-	2,968,169
Difference Between expected/actual experience	155,641	-	155,641
Contributions- employer	-	833,181	(833,181)
Contributions- employee	-	729,948	(729,948)
Net investment income	-	(1,157,250)	1,157,250
Benefit payments, including refunds of employee contributions	(2,075,643)	(2,075,643)	-
Administrative expenses	-	(22,377)	22,377
Other charges	-	(1,169)	1,169
Net changes	2,537,261	(1,693,310)	4,230,571
Balance at December 31, 2018	$ 46,803,406	$ 36,960,062	$ 9,843,344

DRAFT

Net pension liability amounts are allocated between the governmental activities and business-type activities in the statement of net position by $8,791,058 and $1,052,286, respectively.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	$ 16,475,151	$ 9,843,344	$ 4,408,251

NOTE 10: DEFINED BENEFIT - PENSION PLAN – TMRS (Continued)

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

For the year ended September 30, 2019 the City recognized pension expense in the amount of $2,057,953. At September 30, 2019 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 (net of current year amortization)	$ 186,507	$ 229,748
Changes in actuarial assumptions	24,119	-
Differences between expected and actual investment earnings (net of current year amortization)	2,012,216	-
Contributions subsequent to measurement date	664,703	-
Total	$ 2,887,545	$ 229,748

Deferred outflows/inflows of resources related to pensions are allocated between the governmental activities and business-type activities in the statement of net position. Please see Note 13 for the allocation of deferred outflows/inflows of resources related to pensions as well as total deferred outflows/inflows of resources from other pension and OPEB liabilities.

$664,703 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	
2020	$ 606,267
2021	325,527
2022	302,406
2023	758,894

Other Plans

The City offers its employees a deferred compensation 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. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

DRAFT

NOTE 10: DEFINED BENEFIT - PENSION PLAN – TMRS (Continued)

In prior years the Internal Revenue code specified that the plan's assets were the property of the City until paid or made available to participants, subject only on an equal basis to the claims of the City's general creditors. A 1996 federal law now requires all assets and income of the Internal Revenue Code 457 deferred compensation plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries.

Assets of the City's plan are administered by private corporations under contract with the City. The private administrators have amended the plans to comply with the federal law. Consequently, the plan's assets and liabilities have been removed from the City's financial statements.

NOTE 11: FIREMEN'S PENSION PLAN

Plan Description

The Board of Trustees of the Weslaco Firemen's Relief and Retirement Fund is the administrator of a single-employer defined benefit pension plan. The Firemen's Relief and Retirement Fund is considered part of the City of Weslaco's financial reporting entity and is included in the City's financial reports as a pension trust fund.

A stand-alone report for the Firemen's Relief and Retirement fund is publicly available at City Hall located at 255 S. Kansas Avenue, Weslaco, Texas 78596, and complies with GASB Statement No. 67 *Financial Reporting for Pension Plans,* an amendment of GASB Statement No. 25.

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	33
Current employees	66
Total	99

The Firemen's Relief and Retirement Fund provides service retirement, death, disability and withdrawal benefits. These benefits vest after twenty years of credited service. Employees may retire at age 55 with twenty years of service. The monthly benefit at retirement is equal to a base benefit of 2.5% of the highest 60-month average salary multiplied by his years of service, with a maximum of 20 years, but not less than $1,000; plus a longevity benefit equal to $132 for each year of service in excess of 20 years. Under this plan, Weslaco firefighters are required to contribute 12% of their pay to the fund. The City of Weslaco is required to make contributions which will equal 12% of pay.

The City of Weslaco Firemen's Relief and Retirement Plan was organized under the Texas Local Fire Fighters Retirement Act (TLFFRA). TLFFRA allows for paid and part-paid fire departments and volunteer fire departments in participating cities to administer their own local retirement systems. The Act provides a general framework for the establishment of TLFFRA systems, including some investment restrictions, but leaves administration, plan design, contributions, and specific investments to each system's local board. Systems operating under TLFFRA are entirely locally funded.

DRAFT

NOTE 11: FIREMEN'S PENSION PLAN (Continued)

In 2013 the Office of the Fire Fighter's Pension Commissioner was abolished under the Senate Bill 220 by the Texas Sunset Commission. Accordingly, the duties and responsibilities assigned to the Commissioner were transferred to the Texas Pension Review Board (PRB).

The Texas Pension Review Board (PRB) is mandated to oversee all Texas public retirement systems, both state and local, in regard to their actuarial soundness and compliance with state law. The PRB monitors the financial and actuarial soundness of 93 actuarially funded defined benefit public retirement systems in Texas, as well as their compliance with state law.

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

The Weslaco Firemen's Relief and Retirement Fund's financial statements are prepared using the accrual basis of accounting. The fund operates on a fiscal year and employee and employer contributions are recognized as revenue in the period in which they are received by the fund.

Method Used to Value Investments

The Weslaco Firemen's Relief and Retirement Fund's investments are reported at fair market value. There is no provision for the amortization of premium or discount in the purchase price of these assets. Investment income is recognized as it is received. Gains and losses on the sale of assets are recognized as of the transaction date.

Net Pension Liability

The City's Net Pension Liability (NPL) for the Firemen's Fund was measured as of September 30, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of September 30, 2019.

Actuarial Assumptions

Valuation date	September 30, 2019
Actuarial cost method	Entry age - normal
Remaining amortization period	14.1 years, closed
Asset valuation method	market value
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases	Graded by service
Inflation	2.5%

DRAFT

NOTE 11: FIREMEN'S PENSION PLAN (Continued)

There were no changes in actuarial assumptions or benefits from the prior valuation. The base benefit was increased from 2.35% to 2.5% per year of service, with a maximum of 20 years since the previous actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimates 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 (assumed 2.5%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocations as of September 30, 2019 are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return (Arithmetic)
Equity	6.0%
Fixed Income	4.0%
Cash	0.0%

Discount rate: The discount rate used to measure the total pension liability was 7.25% net of investment expense. The projection of cash flows used to determine the discount rate assumed that the City contribution would equal 12.00% of payroll and that member contributions would equal 12% of compensation. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of benefit payments to determine the total pension liability.

DRAFT

Schedule of Changes in Net Pension Liability

The change in net pension liability for the Firemen's Fund for the fiscal year ended September 30, 2019 is as follows:

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a)-(b) Net Pension Liability (Asset)
Balance at September 30, 2018	$ 15,852,587	$ 11,577,179	$ 4,275,408
Changes for the year			
Service cost	555,465	-	555,465
Interest	1,159,947	-	1,159,947
Difference Between expected/actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions- employer	-	519,826	(519,826)
Contributions- employee	-	513,232	(513,232)
Net investment income	-	207,493	(207,493)
Benefit payments, including refunds of employee contributions	(832,135)	(832,135)	-
Administrative expenses	-	(55,756)	55,756
Net changes	883,277	352,660	530,617
Balance at September 30, 2019	$ 16,735,864	$ 11,929,839	$ 4,806,025

NOTE 11: FIREMEN'S PENSION PLAN (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.25% as well as what the City's net pension liability would be if it were to be calculated using the discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
City's net pension liability	$ 7,408,224	$ 4,806,025	$ 2,687,940

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

For the year ended September 30, 2019 the City recognized pension expense in the amount of $451,476. At September 30, 2019, 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 (net of current year amortization)	$ 293,475	$ 79,151
Changes in actuarial assumptions	-	138,264
Differences between expected and actual investment earnings (net of current year amortization)	299,306	-
Total	$ 592,781	$ 217,415

DRAFT

Please see Note 13 for total deferred outflows/inflows of resources from other pension and OPEB liabilities.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	
2020	$ 38,056
2021	68,267
2022	109,050
2023	141,893
2024	14,490
Thereafter	3,610

The aggregate amount of pension expense for both defined benefit pension plans amounted to $2,509,429 for the year ended September 30, 2019.

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS

A. TMRS Supplemental Death Benefit

The City also participates in a single-employer, defined benefit group-term life insurance known as the Supplemental Death Benefits Fund (SDBF) administered by the Texas Municipal Retirement System (TMRS). This is a voluntary program in which the City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit ("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).

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	127
Inactive employees entitled to but not yet receiving benefits	33
Active employees	228
	388

Contributions

The City contributes to the SDBF at a contractually required rate 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.

Employees for the City of Weslaco were required to contribute 0.05% of their annual gross earnings during the fiscal year. The contribution rates for the City of Weslaco were 0.17% and 0.16% in calendar year 2018 and 2019, respectively. The City's contributions to the SDBF for the year ended September 30, 2019 were $17,413, and were equal to the required contributions.

DRAFT

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation date:	12/31/2018
Inflation	2.50%
Salary Increases	3.50% to 10.50%, including inflation
Discount rate*	3.71%
Retirees' share of benefit-related costs	$-0-
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates- service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality rates- disabled retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3 year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

*the discount rate was based on the Fidelity Index's "20-year Municipal GO AA Index" rate as of December 31, 2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period of December 31, 2010 to December 31, 2014.

Total OPEB Liability

The City's Total OPEB Liability was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

DRAFT

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following presents a summary of the changes in Total OPEB liability:

	Total OPEB Liability (a)
Balance at December 31, 2017	$ 723,331
Changes for the year:	
Service cost	27,113
Interest	24,287
Difference between expected/actual experience	(19,296)
Changes of assumptions	(52,100)
Benefit payments, including refunds of employee contributions	(6,257)
Net changes	(26,253)
Balance at December 31, 2018	$ 697,078

Total OPEB liability amounts are allocated between the governmental activities and business-type activities in the statement of net position by $639,791 and $57,287, respectively.

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.71%, as well as what the City's total OPEB liability would have been if it were calculated using a discount rate that is 1 percentage point lower (2.71%) or 1 percentage point higher (4.71%) than the current rate.

	1% Decrease in Discount Rate (2.71%)	Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
City's total OPEB liability	$ 837,889	$ 697,078	$ 587,429

OPEB Expense and Deferred Outflows of Resources Related to OPEBs

For the year ended September 30, 2019 the City recognized combined OPEB expense in the amount of $49,397. At September 30, 2019 the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	$ -	$ 15,904
Changes in actuarial assumptions	38,912	42,944
Contributions subsequent to the measurement date	13,294	-
Total	$ 52,206	$ 58,848

Deferred outflows of resources related to the total OPEB liability related to the supplemental death benefit are allocated between the governmental activities and business-type activities in the statement of net position. Please see Note 13 for the allocation of deferred outflows of resources related to OPEB as well as total deferred outflows/inflows of resources from other OPEB liabilities.

DRAFT

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The $13,294 which are reported as deferred outflows of resources related to OPEBs resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the year ending September 30, 2020. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30,	
2020	$ (2,002)
2021	(2,002)
2022	(2,002)
2023	(5,269)
2024	(8,661)

B. Firefighter Retiree Health Care

As part of the City's collective bargaining agreement the City makes available health care benefits to all firefighters who retire from the City under a single-employer health insurance plan. All current full-time firefighters covered under the collective bargaining agreement are eligible for the plan after age 55 with at least 20 years of service. The City's coverage continues until the retiree is eligible for Medicare. Under the plan retired firefighters pay 50% of the insurance premium for their coverage with the other 50% coverage being paid by the City. Retired firefighters must pay 100% of the insurance premium coverage to cover their spouse.

Firefighters who are eligible for retirement, but instead choose to terminate employment, are not eligible for coverage under the plan. In addition, retirees who elect to opt-out of the plan do not receive any cash payment in lieu of participating in the plan.

Spouses and dependents are eligible for COBRA coverage for 18 months (or up to 36 months under certain circumstances) following members retirement date. Spouse and dependent(s) are responsible for payment of the full premium amount. Retirees are required to enroll in Medicare once eligible. Retirees pay Medicare premiums. The City does not provide subsidized retiree vision or dental care coverage. Nor does the City provide subsidized retiree life insurance coverage. Life insurance coverage carried at the time of retirement is portable.

Employees covered by benefit terms

At the September 30, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Active employees	66
	67

DRAFT

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Funding Policy and Annual Firefighter Retiree Health Care Plan Cost

The City's annual firefighter retiree health care plan cost is based upon the annual actuarially determined contribution of the employer ("ADC"), an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The ADC represents an accrual that, if expensed annually, will recognize the normal cost each year and an amount to amortize any unfunded actuarial liabilities (or funding excess) over thirty years. The City has not established a trust to fund the Firefighter Retiree Health Care Plan liability and intend to continue the pay-as-you-go funding method. The plan does not issue a separate financial report.

Actuarial assumptions:

The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date:	September 30, 2019
Methods and Assumptions	
Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	2.75% as of September 30, 2019
Inflation	2.50%
Salary Increases	3.25% per annum for wage inflation. 5.16% grading down to 0.00% per annum for longevity and promotion based on years of service
Mortality Rates	RP-2014 Generational Mortality tables projected back to 2006 with Scale MP-2014 and forward with generational life expectancy improvement using Scale MP-2018. Separate rates for employees and retirees. Separate rates for males and females.
Health Care Trend Rates	8.25% for 2019 decreasing by 0.25% per year until the ultimate rate of 4.50% is reached in 2033.
Retirement Rates	50% for those retiring between age 55-59; 100% for those retiring at age 60. No participation after retiree reaches eligibility age for Medicare.
Other Information:	
Notes:	The discount rate changed from 3.83% as of October 1, 2018 to 2.75% as of September 30, 2019.

Discount Rate: For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 2.75% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The discount rate was 3.83% as of the prior measurement date.

Plan Assets: There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

DRAFT

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability

The City's Total OPEB Liability related to the Firefighter Retiree Health Care OPEB was measured as of September 30, 2019, and was determined by an actuarial valuation as of that date.

The following presents a summary of the changes in Total OPEB liability:

	Increase (Decrease)
	Total OPEB Liability (a)
Balance at September 30, 2018	$ 1,971,279
Changes for the year:	
Service cost	148,081
Interest	80,682
Changes of assumptions	267,652
Contributions - employer	(12,780)
Net changes	483,635
Balance at September 30, 2019	$ 2,454,914

DRAFT

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

Sensitivity of Total OPEB Liability to the Discount Rate Assumption: Regarding the sensitivity of the total OPEB liability to changes in the discount rate, the following presents the plan's total OPEB liability, calculated using a discount rate of 2.75%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease in Discount Rate (1.75%)	Discount Rate (2.75%)	1% Increase in Discount Rate (3.75%)
City's total OPEB liability	$ 2,724,575	$ 2,454,914	$ 2,206,244

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

Sensitivity of Total OPEB Liability to the Healthcare Cost Trend Rate Assumption: Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease in trend	Current trend	1% Increase in trend
City's total OPEB liability	$ 2,054,228	$ 2,454,914	$ 2,946,203

OPEB Expense and Deferred Inflows of Resources Related to Firefighter Retiree Health Care OPEB.

For the year ended September 30, 2019, the City recognized a pension expense of $243,105. At September 30, 2019, the City reported deferred inflows of resources related to Firefighter Retiree Health Care OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in actuarial assumptions	$ 248,257	$ 63,156

Amounts reported as deferred inflows of resources related to Firefighter Retiree Health Care OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30,	
2020	$ 14,342
2021	14,342
2022	14,342
2023	14,342
2024	14,342
Thereafter	113,391

The aggregate amount of OPEB expense for both other post-employment benefit plans amounted to $292,502 for the year ended September 30, 2019.

DRAFT

NOTE 13: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The statement of net position reports deferred outflows of resources in connection with the consumption of net position that applies to a future period. The components of deferred outflows of resources are as follows:

	Governmental Activities	Business-type Activities	Total Primary Government
Deferred outflows of resources:			
Pensions:			
Deferred outflows related to TMRS pension	$ 2,630,795	$ 256,750	$ 2,887,545
Deferred outflows related to Firemen's pension	592,781	-	592,781
Total deferred outflows related to pensions	3,223,576	256,750	3,480,326
OPEB:			
Deferred outflows related to TMRS Supplemental Death Benefit OPEB	47,898	4,308	52,206
Deferred outflows related to Firefighter Retiree Health Care OPEB	248,257	-	248,257
Total deferred outflows related to OPEB	296,155	4,308	300,463
Other:			
Deferred outflows related to deferred charge on refunding	203,831	1,955,361	2,159,192
Total deferred outflows of resources	$ 3,723,562	$ 2,216,419	$ 5,939,981

DRAFT

In addition to deferred outflows of resources the governmental activities reported $217,758 in unearned revenue related to deposits received on park dedication fees.

The statement of net position reports deferred inflows of resources in connection with an acquisition of net position that applies to a future period. The components of deferred inflows of resources are as follows:

	Governmental Activities	Business-type Activities	Total Primary Government
Deferred inflows of resources:			
Pensions:			
Deferred inflows related to TMRS pension	$ 191,731	$ 38,017	$ 229,748
Deferred inflows related to Firemen's pension	217,415	-	217,415
Total deferred inflows related to pensions	409,146	38,017	447,163
OPEB:			
Deferred inflows related to TMRS Supplemental Death Benefit OPEB	$ 54,141	$ 4,707	$ 58,848
Deferred inflows related to Firefighter Retiree Health Care OPEB	63,156	-	63,156
Total deferred inflows related to OPEB	117,297	4,707	122,004
Total deferred outflows of resources	$ 526,443	$ 42,724	$ 569,167

NOTE 13: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The City reported deferred inflows of resources as of September 30, 2019 as follows:

	General Fund	Debt Service Fund	Total Governmental Funds	Component Unit
Deferred inflows of resources:				
Unavailable revenues- property taxes	$ 610,892	$ 225,132	$ 836,024	$ -
Unavailalbe revenues- notes receivable	-	-	-	1,969,563
	$ 610,892	$ 225,132	$ 836,024	$ 1,969,563

NOTE 14: CITY ADVISORY NON-PROFIT CORPORATION

There are five non-profit corporations owned by the City of Weslaco that are used to attract and promote industry, hospital and housing facilities.

The City Hospital and Housing Corporations (four) act as advisory boards which review and provide recommendations to the City Commission. There are no financial transactions involved.

Weslaco Development Committee, Inc. dissolved during the 2002 fiscal year. The Weslaco Economic Development Corporation absorbed the Weslaco Development Committee, Inc. assets and liabilities. The EDC operations are reported as a discretely presented component unit.

DRAFT

NOTE 15: PROPRIETARY FUND-SANITARY LANDFILL

Recognition of closure and post-closure costs

State and federal EPA laws require final cover closure as well as post-closure care of the City of Weslaco landfill site in Alton, Texas. The Governmental Accounting Standards Board issued Statement No. 18-*Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Costs*. This statement addresses the financial statement effect of the EPA rules and state rules and requires that all closure and post-closure costs be recognized during the operating life of the landfill. The City's landfill is currently inactive.

The closure and post-closure costs considered are based on this inactive state. If the landfill begins receiving wastes, the closure and post-closure and related liability balance will have to be revised based on the capacity of the landfill that will be used.

NOTE 15: PROPRIETARY FUND-SANITARY LANDFILL (Continued)

Approximately twenty-five percent of the landfill capacity has been used to date. Based on the current capacity used, $387,764 was estimated as a closure and post-closure cost. This includes cost related to the transfer station, underground petroleum storage tanks, and landfill closure and post-closure costs and is adjusted for inflation. The landfill has been closed and post-closure costs liability is estimated at $387,764. These costs are currently reflected in the financial statements of the Solid Waste Fund. As costs are incurred during the year, the liability will be reduced. The City met the state's financial assurance requirements during the current fiscal year. The landfill remains in an inactive status as of September 30, 2019. The post-closure costs include lab tests, gas monitoring, leachate disposal and general monitoring maintenance during its inactive status.

NOTE 16: COMMITMENTS

At September 30, 2019, the City had ongoing commitments related to the following:

Project	Original Amount	Expensed	Remaining Commitment
Governmental Activities:			
Fire House Station	$ 1,421,435	$ 823,487	$ 597,948
FM 1015 Road Improvement Phase 1	685,371	685,371	-
Westgate Road Improvement Project	753,741	416,000	337,741
North Side Park	1,020,000	85,778	934,222
Pleasant View Project	4,775,000	372,887	4,402,113
Austin & Merida	500,000	18,354	481,646
Total governmental Activities	9,155,547	2,401,877	6,753,670
Business-Type Activities:			
Water Treatment Plant Expansion	48,040,534	44,285,420	3,755,114
Pleasantview Sewer line project	323,149	251,000	72,149
Airport Kapal Project	129,000	50,378	78,622
Airport Drainage Study (WESLA 1421)	175,450	170,408	5,042
Airport Runway Improvements (WESLA 15BP)	159,807	159,807	-
Airport Runway Extension (WESLA 1621)	2,806,900	2,671,818	135,082
Total business-type activities	51,634,840	47,588,831	4,046,009
Total Primary Government	$ 60,790,387	$ 49,990,708	$ 10,799,679

DRAFT

Construction in progress amounts for which project contracts have not been finalized are not reflected in the schedule.

NOTE 16: COMMITMENTS (Continued)

The Economic Development Corporation of Weslaco extended economic incentives to the following entities as follows:

Incentives	Paid in Commitment	Paid in Prior Year	Paid in Current Year	Balance Due
Wal-Mart Neighborhood	$ 900,000	$ 400,000	$ -	$ 500,000
Payne Auto Group (Ford)	275,000	247,500	27,500	-
BPMP (Chick-Fil-A/Blue Wave)	500,000	300,000	200,000	-
R 5 Eateries (Bar B Cutie)	160,000	120,000	13,333	26,667
Tower Theater	63,530	6,950	56,580	-
Claudia Hernandez-Project Smile	66,000	-	6,000	60,000
Rio Prevision Machine (Project Knob)	68,778	-	24,300	44,478
Kapal Cabinet House, LLC	255,192	-	139,128	116,064
Coastal Deli, Inc. d/b/a Jason's Deli	134,300	-	44,767	89,533
Kapal Investments Hangar (City)	129,000	-	129,000	-
RGV Solar Power Systems	50,000	-	25,000	25,000
City of Weslaco (Alley)	30,000	-	4,750	25,250
City of Weslaco (Drainage)	140,000	-	140,000	-
Texas Aviation Academy	12,000	-	12,000	-
Total Monetary Incentives	$ 2,783,800	$ 1,074,450	$ 822,358	$ 886,992

Subsequent year balances of $886,992 are contingent on the business entities maintaining agreed upon employment levels and other conditions of the loan/grant incentives. This amount is not recognized as a liability in the financial statements.

DRAFT

NOTE 17: RISK MANAGEMENT

The City is exposed to various risks or torts; theft of, damage to, and destruction of assets; injuries to employees, citizens and the general public; and natural disasters. The City has purchased group health insurance, life insurance, general liability insurance, and workmen's compensation insurance. The City has also purchased insurance coverage for fire and extended coverage on buildings and contents; and fire, lightning, and windstorm insurance for its vehicles for damages in excess of certain limits. There were no significant reductions in insurance coverage from coverage in the prior year by major category risk. In addition, there were no material insurance settlements exceeding insurance coverage in any of the past three years.

NOTE 18: CONTINGENT LIABILITIES

The City participates in a number of federally assisted grant programs such as the Community Development Block Grants, and the Texas Department of Transportation. These programs are subject to program compliance audits by the grantors or their representatives. The audit of these programs for/or including the year ended September 30, 2019 have not yet been conducted. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

NOTE 18: CONTINGENT LIABILITIES (Continued)

The City is involved in litigation claims against it from time to time that are generally incidental to its operations. However, it is the opinion of the City's management that the City's liability in those cases that are not covered by liability insurance will not be material to the financial statements for these contingent liabilities. The City is currently involved in one litigation claim that presents possible exposure not covered by liability insurance. The City is actively defending the case and the amount, if any, of ultimate liability has not yet been determined.

NOTE 19: 380 ECONOMIC DEVELOPMENT PROGRAM AGREEMENT

The City of Weslaco is committed to the promotion of high quality development in all parts of the City and to an ongoing improvement in the quality of life for its citizens. The City of Weslaco has previously developed economic development programs and incentives designed to encourage high quality business, commercial, professional sports and manufacturing concerns to locate, remain, and expand in the City of Weslaco. Now the City of Weslaco seeks to enhance its economic development efforts to attract and retain high quality development and jobs by establishing Chapter 380 Economic Development Program Agreements.

These 380 Economic Development Program Agreements are established in an effort to develop and expand the local economy by promoting and encouraging development and redevelopment projects that enhance the City's economic base, and diversify and expand job opportunities or by promoting and encouraging projects that create additional revenue for the City without substantially increasing the demand on City services or infrastructure. The ultimate goal and public purpose of programs established is to protect and enhance the City's fiscal ability to provide high quality municipal services for the safety, comfort and enjoyment of Weslaco residents.

DRAFT

The following table lists the total Economic Development Program Agreements of the active Chapter 380 Economic Development Program Agreements:

		Payments		
Agreement	Total Payments	Prior Years	Current Year	Balance
SDI Weslaco Holdings, LLC	$ 3,300,000	$ 2,224,750	$ 340,474	$ 734,776
HEB Grocery Company, LP	3,530,000	2,449,604	252,499	827,897
* Tri-Gen University Apartments	-	-	-	2,649,000
	$ 6,830,000	$ 4,674,354	$ 592,973	$ 4,211,673

*Effective February 1, 2018 the City entered into a Chapter 380 Agreement with Tri-Gen for a facility development project consisting of apartments. The City's obligation under the Chapter 380 agreement is reflected in the balance noted in the table above. City management plans to sell the development project including land acquired and has assigned the proceeds to satisfy this obligation. The total amount of the obligation of the chapter 380 Agreement and the acquisition value of the land acquired to begin the project is recorded as assets held for sale in the amount of $2,874,000.

NOTE 19: 380 ECONOMIC DEVELOPMENT PROGRAM AGREEMENT- (Continued)

Sales Tax Rebate Agreements

In addition to the Chapter 380 Agreements, the City also offered sales rebates as additional incentives to the developer and retail establishments, locating within the SDI development project. These rebates are not recorded as a liability or commitment, as the individual amounts are not known until the sales taxes are collected. The total rebates have been set at $10,500,000. These are to be reimbursed over ten years, beginning April 1, 2011. Total reimbursed sales tax proceeds to date is $5,241,723, of which $590,635 is current proceeds reimbursed. Total rebates balance owed is $5,258,277.

NOTE 20: FUND BALANCES

Nonspendable –balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

Restricted – external parties have restricted these funds to be used for their intended purpose.

Committed – the City Commission has authorized the City to use these funds for specifically identified purposes.

Unassigned – the unassigned fund balance has no constraints.

The City of Weslaco reported fund balances in the following classifications as of September 30, 2019:

	General Fund	2019 Bond Construction Fund	Other Governmental Funds	Total
Nonspendable:				
Inventories	$ 3,081	$ -	$ -	$ 3,081
Prepaid items	2,057	-	-	2,057
Nonspendable total	5,138	-	-	5,138
Restricted for:				
Street improvements and other capital projects	-	10,000,000	4,273,035	14,273,035
Tourism	-	-	682,675	682,675
Library activities	-	-	14,364	14,364
Project development	-	-	55,630	55,630
Debt Service	-	-	382,103	382,103
Restricted total	-	10,000,000	5,407,807	15,407,807
Assigned:				
Assigned for capital projects	-	-	2,240,127	2,240,127
Assigned for chapter 380 agreement	2,874,000	-	-	2,874,000
Total assigned	2,874,000	-	2,240,127	5,114,127
Unassigned	7,965,191	-	-	7,965,191
Total Fund Balance	$ 10,844,329	$10,000,000	$ 7,647,934	$ 28,492,263

DRAFT

NOTE 21: NET POSITION

Net position is composed of three categories: net investment in capital assets, restricted and unrestricted.

	Governmental Activities	Business-type Activities	Component Unit
Net investment in capital assets:			
Capital assets, net of accumulated depreciation	$ 51,643,691	$ 101,101,950	$ 5,000,119
Less related liabilities	(32,412,115)	(52,041,945)	(58,448)
Less unamortized bond premium	(2,071,103)	(5,233,304)	-
Plus deferred charge on refunding	203,831	1,955,361	-
Plus unexpended bond proceeds	14,934,310	1,848,059	733,449
Net investment in capital assets	32,298,614	47,630,121	5,675,120
Restricted net position consists of the following:			
Debt service	382,103	996,487	320,000
Tourism	682,675	-	-
Library activities	14,364	-	-
Building depreciation fund	55,630	-	-
Capital projects	-	14,094	733,449
Project development	-	-	-
Restricted net position	1,134,772	1,010,581	1,053,449
Unrestricted net position	(7,151,192)	(2,567,221)	5,032,590
Total net position	$ 26,282,194	$ 46,073,481	$ 11,761,159

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

City of Weslaco, Texas
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
General Fund

For the Year Ended September 30, 2019

	Budget Original	Budget Final	Actual	Variance Final Budget Positive (Negative)
REVENUES				
Property taxes - including penalty and interest	$ 9,643,361	$ 9,643,361	$ 9,320,949	$ (322,412)
Nonproperty taxes	11,114,474	11,114,474	12,055,612	941,138
Fees and charges	2,050,158	2,069,158	2,982,497	913,339
Fines and forfeitures	801,365	801,365	503,972	(297,393)
Licenses and permits	509,874	509,874	693,682	183,808
Intergovernmental	921,843	1,882,217	1,390,095	(492,122)
Investement income	100,000	100,000	222,974	122,974
Miscellaneous	265,589	382,831	353,746	(29,085)
Total revenues	25,406,664	26,503,280	27,523,527	1,020,247
EXPENDITURES				
General government				
City Commission	89,796	109,076	107,505	1,571
City Manager	344,460	344,460	345,453	(993)
City Secretary	395,184	445,184	399,662	45,522
Finance	860,280	860,280	809,344	50,936
Human resources	279,631	279,631	275,370	4,261
Building Maintenance	812,559	867,559	910,027	(42,468)
Municipal Court	254,418	254,418	261,661	(7,243)
Planning & Code Enforcement	1,201,131	1,414,451	1,376,684	37,767
Information Technology	877,341	907,303	823,773	83,530
Law	333,443	333,443	297,152	36,291
Non-departmental activities	592,336	648,279	630,662	17,617
Total general government	6,040,579	6,464,084	6,237,293	226,791
Public safety				
Police Department	8,277,025	9,247,408	8,619,755	627,653
Fire Department	5,905,824	6,027,719	6,109,995	(82,276)
Emergency Medical Services Department	274,172	294,172	285,745	8,427
Emergency Management Department	57,883	57,883	68,529	(10,646)
Total public safety	14,514,904	15,627,182	15,084,024	543,158
Public works				
Public Works Administration	252,623	252,623	246,265	6,358
Streets Department	1,184,071	1,175,071	1,262,100	(87,029)
Drain Ditch Department	626,558	645,558	656,718	(11,160)
Fleet Maintenance Shop Department	270,938	270,938	273,068	(2,130)
Total public works	2,334,190	2,344,190	2,438,151	(93,961)
Culture and Recreation				
Parks & Recreation Department	594,457	600,457	505,185	95,272
Library Department	790,923	790,923	754,019	36,904
Total culture and recreation	1,385,380	1,391,380	1,259,204	132,176
Other Economic Development	440,000	440,000	590,635	(150,635)
Debt service				
Principal retirement	869,510	869,510	862,483	7,027
Interest and fees	44,562	44,562	44,562	-
Total debt service	914,072	914,072	907,045	7,027
Total expenditures	25,629,125	27,180,908	26,516,352	664,556
EXCESS OF REVENUES OVER EXPENDITURES	(222,461)	(677,628)	1,007,175	1,684,803

DRAFT

City of Weslaco, Texas
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
General Fund- Continued

For the Year Ended September 30, 2019

	Budget			Variance Final Budget Positive (Negative)
	Original	Final	Actual	
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	$ 51,500	$ 51,500	$ 55,829	$ 4,329
Transfers in	2,731,310	2,731,310	2,801,817	70,507
Transfers out	(2,244,641)	(2,244,641)	(2,444,268)	199,627
Total other financing sources	538,169	538,169	413,378	(124,791)
NET CHANGE IN FUND BALANCE	$ 315,708	$ (139,459)	1,420,553	$ 1,560,012
Fund balance -- beginning			9,423,776	
Fund balance -- ending			$ 10,844,329	

DRAFT

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Weslaco, Texas
Schedule of Changes in Net Pension Liability and Related Ratios- Texas Municipal Retirement System

For the Plan Years Ended December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service cost	$ 1,489,094	$ 1,511,814	$ 1,414,112	$ 1,184,809	$ 1,162,103
Interest (on the total pension liability)	2,968,169	2,805,747	2,738,324	2,603,802	2,504,972
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	155,641	93,970	(1,124,865)	734,282	(303,648)
Changes of assumptions	-	-	-	828,135	-
Benefit payments, including refunds of employee contributions	(2,075,643)	(1,912,199)	(2,242,933)	(1,947,228)	(1,978,636)
Net change in total pension liability	2,537,261	2,499,332	784,638	3,403,800	1,384,791
Total pension liability – beginning	44,266,145	41,766,813	40,982,175	37,578,375	36,193,584
Total pension liability – ending (a)	$ 46,803,406	$ 44,266,145	$ 41,766,813	$ 40,982,175	$ 37,578,375
Plan Fiduciary Net Position					
Contributions – employer	$ 833,181	$ 741,999	$ 572,328	$ 561,365	$ 542,202
Contributions – employee	729,948	710,237	662,199	611,176	591,732
Net investment income	(1,157,250)	4,762,284	2,240,914	50,055	1,882,469
Benefit payments, including refunds of employee contributions	(2,075,643)	(1,912,199)	(2,242,933)	(1,947,228)	(1,978,636)
Administrative expense	(22,377)	(24,692)	(25,318)	(30,493)	(19,657)
Other	(1,169)	(1,251)	(1,365)	(1,506)	(1,616)
Net change in plan fiduciary net position	(1,693,310)	4,276,378	1,205,825	(756,631)	1,016,494
Plan fiduciary net position – beginning	38,653,372	34,376,994	33,171,169	33,927,800	32,911,306
Plan fiduciary net position – ending (b)	$ 36,960,062	$ 38,653,372	$ 34,376,994	$ 33,171,169	$ 33,927,800
Net Pension Liability – Ending (a) – (b)	$ 9,843,344	$ 5,612,773	$ 7,389,819	$ 7,811,006	$ 3,650,575
Plan fiduciary net position as a percentage of total pension liability	78.97%	87.32%	82.31%	80.94%	90.29%
Covered payroll	$ 10,427,824	$ 10,119,236	$ 9,452,621	$ 8,731,090	$ 8,453,317
Net pension liability as a percentage of covered payroll	94.39%	55.47%	78.18%	89.46%	43.19%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. However, until a full 10-year trend is compiled, this schedule provides the information of those years for which information is available.

DRAFT

City of Weslaco, Texas
Schedule of Changes in Net Pension Liability and Related Ratios- Firemen's Pension

For the Plan Years Ended September 30,	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	$ 555,465	$ 497,258	$ 463,644	$ 421,208	$ 398,097
Interest (on the total pension liability)	1,159,947	1,087,522	995,631	848,579	845,051
Changes of benefit terms	-	-	445,218	427,638	-
Difference between expected and actual experience	-	(99,445)	-	479,811	-
Changes of assumptions	-	-	-	(226,052)	-
Benefit payments, including refunds of employee contributions	(832,135)	(764,180)	(548,162)	(645,296)	(833,923)
Net change in total pension liability	883,277	721,155	1,356,331	1,305,888	409,225
Total pension liability – beginning	15,852,587	15,131,432	13,775,101	12,469,213	12,059,988
Total pension liability – ending (a)	$ 16,735,864	$ 15,852,587	$ 15,131,432	$ 13,775,101	$ 12,469,213
Plan Fiduciary Net Position					
Contributions – employer	$ 519,826	$ 516,557	$ 483,771	$ 440,112	$ 394,360
Contributions – employee	513,232	509,963	476,078	425,463	388,865
Net investment income	207,493	928,177	882,963	755,912	(127,198)
Benefit payments, including refunds of employee contributions	(832,135)	(764,180)	(548,162)	(645,296)	(833,923)
Administrative expense	(55,756)	(42,719)	(51,417)	(45,252)	(85,190)
Other	-	-	-	-	-
Net change in plan fiduciary net position	352,660	1,147,798	1,243,233	930,939	(263,086)
Plan fiduciary net position – beginning	11,577,179	10,429,381	9,186,148	8,255,209	8,518,295
Plan fiduciary net position – ending (b)	$ 11,929,839	$ 11,577,179	$ 10,429,381	$ 9,186,148	$ 8,255,209
Net Pension Liability – Ending (a) – (b)	$ 4,806,025	$ 4,275,408	$ 4,702,051	$ 4,588,953	$ 4,214,004
Plan fiduciary net position as a percentage of total pension liability	71.28%	73.03%	68.93%	66.69%	66.20%
Covered payroll	$ 4,276,933	$ 4,249,692	$ 3,967,317	$ 3,545,525	$ 3,119,208
Net pension liability as a percentage of covered payroll	112.37%	100.61%	118.52%	129.43%	135.10%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. However, until a full 10-year trend is compiled, this schedule provides the information of those years for which information is available.

DRAFT

City of Weslaco, Texas
Schedule of Contributions
For Texas Municipal Retirement System Pension Plan and Firemen's Pension Plan

For the years ended September 30,	2019	2018	2017	2016	2015
Primary Government- Texas Municipal Retirement System					
Actuarial determined contribution	$ 858,290	$ 817,077	$ 714,301	$ 613,090	$ 562,443
Contributions in relation to actuarially determined contribution	(858,290)	(817,077)	(714,301)	(613,090)	(562,443)
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	$10,731,656	$ 10,428,523	$ 9,900,449	$ 9,710,623	$ 8,538,660
Contributions as a percentage of covered payroll	8.00%	7.84%	7.21%	6.31%	6.59%

For the years ended September 30,	2019	2018	2017	2016	2015
Primary Government- Firemen's Pension					
Actuarial determined contribution	$ 513,232	$ 516,557	$ 476,078	$ 425,463	$ 379,251
Contributions in relation to actuarially determined contribution	(519,826)	(516,557)	(483,771)	(440,112)	(394,360)
Contribution deficiency (excess)	(6,594)	-	(7,693)	(14,649)	(15,109)
Covered payroll	$ 4,276,933	$ 4,249,692	$ 3,967,317	$ 3,545,525	$ 3,119,208
Contributions as a percentage of covered payroll	12.00%	12.16%	12.00%	12.00%	12.16%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. However, until a full 10-year trend is compiled, this schedule provides the information of those years for which information is available.

DRAFT

City of Weslaco, Texas
Schedule of Changes in Total OPEB Liability and Related Ratios
Texas Municipal Retirement System- Supplemental Death Benefits Fund

For the Plan Year ended December 30,	2018	2017
Total OPEB Liability		
Service cost	$ 27,112	$ 22,262
Interest (on the total OPEB liability)	24,287	23,866
Changes of benefit terms	-	-
Difference between expected and actual experience	(19,296)	-
Change of assumputions	(52,100)	60,004
Benefit payments, including refunds of employee contributions	(6,257)	(6,072)
Net Change in Total OPEB Liability	(26,254)	100,060
Total OPEB Liability - Beginning	723,331	623,272
Total OPEB Liability - Ending (a)	$ 697,077	$ 723,332
Covered Employee Payroll	$10,427,824	$10,119,236
Total OPEB Liability as a Percentage of Covered Employee Payroll	6.68%	7.15%

DRAFT

Notes to Schedule:

(1) Schedule is intended to show 10 years. Additional years will be presented as the information becomes available.
(2) No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.
(3) Due to the SDBF being considered an unfunded OPEB plan under GASB Statement No. 75, benefit payments are treated as being equal to the employer's yearly contribution for retirees.

City of Weslaco, Texas
Schedule of Changes in Total OPEB Liability and Related Ratios
Firefighter Retiree Health Care Plan

For the Plan Year ended September 30,	2019	2018
Total OPEB Liability		
Service cost	$ 148,081	$ 152,688
Interest (on the total OPEB liability)	80,682	69,225
Changes of benefit terms	-	-
Difference between expected and actual experience	-	-
Change of assumptions	267,652	(73,262)
Benefit payments, including refunds of employee contributions	(12,780)	(5,084)
Net Change in Total OPEB Liability	483,635	143,567
Total OPEB Liability - Beginning	1,971,279	1,827,712
Total OPEB Liability - Ending (a)	$ 2,454,914	$ 1,971,279
Covered Employee Payroll	$ 4,276,933	$ 4,249,692
Total OPEB Liability as a Percentage of Covered Employee Payroll	57.40%	46.39%

DRAFT

Notes to Schedule:

(1) Schedule is intended to show 10 years. Additional years will be presented as the information becomes available.
(2) No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.
(3) Due to the Firefighter Retiree Health Care Plan being considered an unfunded OPEB plan under GASB Statement No. 75, benefit payments are treated as being equal to the employer's yearly contribution for retirees.

City of Weslaco, Texas
Notes to Schedule of Contributions
For Texas Municipal Retirement System Pension Plan and Firemen's Pension Plan

Texas Municipal Retirement System Pension Plan

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 Years
Asset Valuation Method	10 Year Smoothed Market; 15% Soft Corridor
Inflation	2.5%
Salary Increases	3.5% to 10.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience – based table based on rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 – 2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.
Other Information:	1) Granted 30% ad hoc COLA. 2) Granted 50% ad hoc USC with transfer.

DRAFT

Firemen's Pension

Contributions to the fund are based on negotiations between the members and the City rather than an actuarially determined rate. The funding policy of the Weslaco Firemen's Relief and Retirement Fund requires contributions from both the City and the firefighters. The City's contribution rate is currently 12.0% of member payroll for firefighters. Each active member contributes 12.0% of member payroll.

The longevity benefit was increased to $132 per month and there was a one-time ad hoc COLA adjustment of 1% per year for number of years receiving pension during period 2000-2010, with maximum COLA increase of 10% and a minimum increase of $50 per month. There have been no other plan changes since the prior valuation.

There were no changes to actuarial methods since the prior valuation. The mortality assumption was updated to the RP-2014 mortality tables projected back to 2006 with mortality improvement scale MP-2014 and forward on a generational basis with Scale MP-2016. The voluntary firefighters are no longer being valued as they are not expected to accrue additional service. There have been no other assumption changes since the prior valuation.

Budgetary Information

The City adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

a) The city manager prepares a proposed budget for the next succeeding fiscal year and submits it to the Commission prior to October 1. The recommended budget includes proposed expenditures and the sources of receipts to finance them.

b) Complete copies of the proposed budget are made available for public inspection. Public hearings are conducted to obtain taxpayers' comments.

c) The budget is enacted through passage of an ordinance and becomes the basis for the tax rates levied by the commission.

d) The city manager is authorized to transfer budgeted amounts between line items within a department; however, any revisions that alter the total expenditures of any department must be approved by the council. Expenditures may not exceed legal appropriations at the department level. All appropriations lapse at year end.

e) Formal budgetary integration is employed as a management control device during the year for the General, Hotel/Motel Tax - Special Revenue, Debt Service Fund, and Capital Improvement Program and Fire Department Equipment Replacement- capital project funds. In addition, the Water and Wastewater, Solid Waste, and Airport Proprietary Funds and the Equipment Replacement Internal Service Fund also employ formal budgetary integration as a management control device during the year. Budgets for these funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

f) Budgets are legally adopted on a basis consistent with GAAP except for transfers, debt service, and certain intragovernment amounts.

g) The budgetary comparison schedule shown in the accompanying required supplementary information presents comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget.

DRAFT

OTHER SUPPLEMENTARY INFORMATION

DRAFT

Special revenue fund: **Hotel/Motel Tax Fund** was established to account for monies collected from local hotel occupancy taxes. The funds are used for expenditures that enhance and promote tourism and benefit the convention and hotel industry.

Special revenue fund: **Library Fund** was established to account for monies that have been collected from the sole use of the city's Library through fund raising donations from various charitable organizations.

Special revenue fund: **Building Depreciation Fund** was established to account for monies that have been collected from the rental agreement between the City and Weslaco Economic Development Corporation for the Weslaco Business Visitor and Event Center.

Capital project fund: **Capital Improvement Fund** was established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital project fund: **Fire Department Equipment Replacement fund** is used to fund an apparatus replacement program for all fire and emergency medical services.

Capital project fund: **2013 Certificate of Obligation Construction Fund** was established to account for improvements to streets, parks, downtown, and the City's cemetery.

Capital project fund: **Stormwater Improvement Fund** was established to account for improvements to drainage throughout the City.

Debt Service Fund: **Debt Service Fund** is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is restricted to signify the amounts that are restricted exclusively for debt service expenditures.

Weslaco Economic Development Corporation (EDC): The five-member board of directors is appointed by the City Commission. The EDC is authorized to administer the distribution of the proceeds of any development bonds issued and the proceeds of certain development sales taxes received on behalf of the City. The EDC's operational and capital budget must be approved by the City Commission.

DRAFT

City of Weslaco, Texas
Non-Major Governmental Funds Combining Balance Sheet

September 30, 2019

	Special Revenue Funds			Capital Projects Fund	
	Hotel/ Motel Tax Fund	Library Fund	Building Depreciation Fund	Capital Improvement Fund	Fire Department Equipment Replacement Fund
Assets					
Cash and cash equivalents	$ 542,047	$ 14,364	$ 91,263	$ 568,400	$ 420,872
Investments	-	-	-	1,552,491	-
Receivables (net of allowance for uncollectibles):					
Ad valorem taxes	-	-	-	-	-
Other	145,967	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	$ 688,014	$ 14,364	$ 91,263	$ 2,120,891	$ 420,872
Liabilities					
Accounts payable	$ 5,339	$ -	$ 35,633	$ 301,636	$ -
Due to other funds	-	-	-	-	-
Total Liabilities	5,339	-	35,633	301,636	-
Deferred Inflows of Resources					
Unavailable revenue- ad valorem taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances					
Restricted	682,675	14,364	55,630	-	-
Assigned	-	-	-	1,819,255	420,872
Total Fund Balance	682,675	14,364	55,630	1,819,255	420,872
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 688,014	$ 14,364	$ 91,263	$ 2,120,891	$ 420,872

DRAFT

Capital Projects Fund				
2013 Certificate of Obligation Construction Fund	Stormwater Improvement Fund	Total	Debt Service Fund	Total Non Major Governmental Funds
$ 1,745,085	$ 2,917,529	$ 6,299,560	$ 250,072	$ 6,549,632
271,696	-	1,824,187	38,934	1,863,121
-	-	-	279,420	279,420
24,597	-	170,564	-	170,564
-	-	-	38,809	38,809
$ 2,041,378	$ 2,917,529	$ 8,294,311	$ 607,235	$ 8,901,546
$ -	$ 501	$ 343,109	$ -	$ 343,109
685,371	-	685,371	-	685,371
685,371	501	1,028,480	-	1,028,480
-	-	-	225,132	225,132
-	-	-	225,132	225,132
1,356,007	2,917,028	5,025,704	382,103	5,407,807
-	-	2,240,127	-	2,240,127
1,356,007	2,917,028	7,265,831	382,103	7,647,934
$ 2,041,378	$ 2,917,529	$ 8,294,311	$ 607,235	$ 8,901,546

DRAFT

City of Weslaco, Texas
Non-Major Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended September 30, 2019

	Special Revenue Funds			Capital Projects Funds	
	Hotel/ Motel Tax Fund	Library Fund	Building Depreciation Fund	Capital Improvement Fund	Fire Department Equipment Replacement Fund
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Nonproperty taxes	349,728	-	-	-	-
Fees and charges	-	-	112,463	-	-
Intergovernmental	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	125,000	-
Total Revenue	349,728	-	112,463	125,000	-
Expenditures					
Public safety	-	-	-	775,447	112,846
Public works	-	-	-	1,116,565	-
Culture and recreation	304,759	-	56,833	331,389	-
Debt service:					
Principal	-	-	-	188,521	267,024
Interest and fees	-	-	-	39,125	46,701
Total Expenditures	304,759	-	56,833	2,451,047	426,571
Excess (deficiency) of revenues over expenditures	44,969	-	55,630	(2,326,047)	(426,571)
Other financing sources (uses)					
Issuance of debt	-	-	-	-	71,145
Transfers in	-	-	-	1,470,000	408,371
Total other financing sources (uses)	-	-	-	1,470,000	479,516
Net change in fund balances	44,969	-	55,630	(856,047)	52,945
Fund balances- beginning of year	637,706	14,364	-	2,675,302	367,927
Fund balances at end of year	$ 682,675	$ 14,364	$ 55,630	$ 1,819,255	$ 420,872

DRAFT

2013 Certificate of Obligation Construction Fund	Stormwater Improvement Fund	Total	Debt Service Fund	Total Non Major Governmental Funds
$ -	$ -	$ -	$ 2,766,176	$ 2,766,176
-	-	349,728	-	349,728
-	-	112,463	-	112,463
-	-	-	-	-
-	-	-	49,696	49,696
-	-	125,000	-	125,000
-	-	587,191	2,815,872	3,403,063
-	-	888,293	-	888,293
-	1,191,208	2,307,773	-	2,307,773
-	-	692,981	-	692,981
-	-	455,545	2,091,072	2,546,617
-	70,712	156,538	743,205	899,743
-	1,261,920	4,501,130	2,834,277	7,335,407
-	(1,261,920)	(3,913,939)	(18,405)	(3,932,344)
-	4,078,948	4,150,093	-	4,150,093
-	100,000	1,978,371	-	1,978,371
-	4,178,948	6,128,464	-	6,128,464
-	2,917,028	2,214,525	(18,405)	2,196,120
1,356,007	-	5,051,306	400,508	5,451,814
$ 1,356,007	$ 2,917,028	$ 7,265,831	$ 382,103	7,647,934

DRAFT

City of Weslaco, Texas
General Fund
Comparative Balance Sheets

September 30,	**2019**	2018
Assets		
Cash and cash equivalents	**$ 1,630,601**	$ 1,629,337
Cash and cash equivalents- restricted	**348,594**	542,349
Investments	**3,966,041**	3,493,849
Receivables (net of allowance for uncollectibles)		
Ad valorem taxes	**764,565**	771,888
Sales taxes	**1,039,600**	1,007,565
Ambulance fees	**1,490,299**	1,278,080
Other	**1,174,165**	412,333
Due from other funds	**1,959,372**	925,158
Assets held for sale	**2,874,000**	2,874,000
Prepaid items	**2,057**	3,367
Inventories	**3,081**	13,983
Total Assets	**$ 15,252,375**	$ 12,951,909
Liabilities		
Accounts payable	**$ 1,274,773**	$ 1,196,175
Accrued salaries and payroll taxes	**410,028**	246,952
Other liabilities	**1,499,042**	800,739
Due to to other funds	**46,959**	197,078
Payable from restricted assets	**348,594**	363,239
Unearned revenue	**217,758**	128,500
Total Liabilities	**3,797,154**	2,932,683
Deferred Inflows of Resources		
Unavailable revenue- ad valorem taxes	**610,892**	595,450
Total Deferred Inflows of Resources	**610,892**	595,450
Fund Balances		
Nonspendable	**5,138**	17,350
Restricted	**-**	179,110
Assigned	**2,874,000**	2,874,000
Unassigned	**7,965,191**	6,353,316
Total Fund Balances	**10,844,329**	9,423,776
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 15,252,375**	$ 12,951,909

DRAFT

City of Weslaco, Texas
General Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues		
Property taxes	**$ 9,320,949**	$ 9,367,781
Nonproperty taxes	**12,055,612**	11,282,813
Fees and charges	**2,982,497**	2,051,705
Fines and forfeitures	**503,972**	696,728
Licenses and permits	**693,682**	719,740
Intergovernmental	**1,390,095**	873,763
Investment income	**222,974**	151,590
Miscellaneous	**353,746**	858,321
Total Revenues	**27,523,527**	26,002,441
Expenditures		
General government	**6,237,293**	6,049,070
Public safety	**15,084,024**	14,937,706
Public works	**2,438,151**	3,459,303
Culture and recreation	**1,259,204**	1,490,434
Economic development	**590,635**	576,780
Debt service:		
Principal	**862,483**	794,556
Interest and fees	**44,562**	10,515
Total Expenditures	**26,516,352**	27,318,364
Excess (deficiency) of revenues over expenditures	**1,007,175**	(1,315,923)
Other financing sources (uses):		
Sale of capital assets	**55,829**	92,117
Issuance of debt	**-**	4,043,974
Transfers in	**2,801,817**	2,402,974
Transfers out	**(2,444,268)**	(3,329,170)
Total other financing sources (uses)	**413,378**	3,209,895
Net change in fund balances	**1,420,553**	1,893,972
Fund balances at beginning of year	**9,423,776**	7,529,804
Fund balances at end of year	**$ 10,844,329**	$ 9,423,776

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Hotel/Motel Tax
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**542,047**	$	500,840
Receivables (net of allowance for uncollectibles):				
Other		**145,967**		139,807
Total assets	**$**	**688,014**	$	640,647
Liabilities				
Accounts payable	**$**	**5,339**	$	2,941
Total liabilities		**5,339**		2,941
Fund balance				
Restricted		**682,675**		637,706
Total fund balance		**682,675**		637,706
Total liabilities and fund balance	**$**	**688,014**	$	640,647

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Hotel/Motel Tax
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,		**2019**		2018
Revenues				
Nonproperty taxes	**$**	**349,728**	$	365,473
Miscellaneous		**-**		-
Total revenues		**349,728**		365,473
Expenditures				
Culture and recreation		**304,759**		301,967
Total expenditures		**304,759**		301,967
Net change in fund balances		**44,969**		63,506
Fund balances at beginning of year		**637,706**		574,200
Fund balances at end of year	**$**	**682,675**	$	637,706

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual-
Hotel/Motel Tax

For the Fiscal Year Ended September 30, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Nonproperty taxes	$ 410,000	$ 410,000	$ 349,728	$ (60,272)
Expenditures				
Culture and recreation				
Parks & recreation department	294,225	294,225	304,759	(10,534)
Net change in fund balances	$ 115,775	$ 115,775	$ 44,969	$ (70,806)
Fund balances at beginning of year			637,706	
Fund balances at end of year			$ 682,675	

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Library Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**14,364**	$	14,364
Total assets	**$**	**14,364**	$	14,364
Liabilities	**$**	**-**	$	-
Total liabilities		**-**		-
Fund balance				
Restricted		**14,364**		14,364
Total fund balances		**14,364**		14,364
Total liabilities and fund balance	**$**	**14,364**	$	14,364

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Library Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues	**$ -**	$ -
Expenditures	**-**	-
Net change in fund balances	**-**	-
Fund balances at beginning of year	**14,364**	14,364
Fund balances at end of year	**$ 14,364**	$ 14,364

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Building Depreciation Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**91,263**	$	-
Total assets	**$**	**91,263**	$	-
Liabilities				
Accounts payable	**$**	**35,633**	$	-
Total liabilities		**35,633**		-
Fund balance				
Restricted		**55,630**		-
Total fund balance		**55,630**		-
Total liabilities and fund balance	**$**	**91,263**	$	-

DRAFT

City of Weslaco, Texas
Special Revenue Funds
Building Depreciation Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues		
Fees and charges	**$ 112,463**	$ -
Total revenues	**112,463**	-
Expenditures		
Culture and recreation	**56,833**	-
Total expenditures	**56,833**	-
Net change in fund balances	**55,630**	-
Fund balances at beginning of year	**-**	-
Fund balances at end of year	**$ 55,630**	$ -

DRAFT

City of Weslaco, Texas
Capital Projects Funds
2013 Certificates of Obligation Construction Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**1,745,085**	$	1,761,349
Investments		**271,696**		255,432
Receivables (net of allowance for uncollectibles):				
Other		**24,597**		24,597
Total assets	**$**	**2,041,378**	$	2,041,378
Liabilities				
Accounts payable	**$**	**-**	$	685,371
Due to to other funds		**685,371**		-
Total liabilities		**685,371**		685,371
Fund balance				
Restricted		**1,356,007**		1,356,007
Total fund balances		**1,356,007**		1,356,007
Total liabilities and fund balance	**$**	**2,041,378**	$	2,041,378

DRAFT

City of Weslaco, Texas
Capital Projects Funds
2013 Certificates of Obligation Construction Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues		
Intergovernmental	**$ -**	$ -
Total revenues	**-**	-
Expenditures		
Public works	**-**	1,526,239
Total expenditures	**-**	1,526,239
Net change in fund balances	**-**	(1,526,239)
Fund balances at beginning of year	**1,356,007**	2,882,246
Fund balances at end of year	**$ 1,356,007**	$ 1,356,007

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Capital Improvement Program Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**568,400**	$	841,541
Investments		**1,552,491**		1,894,312
Total assets	**$**	**2,120,891**	$	2,735,853
Liabilities				
Accounts payable	**$**	**301,636**	$	60,551
Total liabilities		**301,636**		60,551
Fund balance				
Assigned		**1,819,255**		2,675,302
Total fund balances		**1,819,255**		2,675,302
Total liabilities and fund balance	**$**	**2,120,891**	$	2,735,853

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Capital Improvement Program Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues		
Intergovernmental revenue	**$ -**	$ 20,000
Miscellaneous revevnue	**125,000**	201,200
Total Revenues	**125,000**	221,200
Expenditures		
Public safety	**775,447**	87,316
Public works	**1,116,565**	679,901
Culture and recreation	**331,389**	575,643
Debt service:		
Principal	**188,521**	185,342
Interest and fees	**39,125**	41,141
Total expenditures	**2,451,047**	1,569,343
Deficiency of revenues over expenditures	**(2,326,047)**	(1,348,143)
Other financing sources (uses):		
Transfers in	**1,470,000**	2,358,071
Total other financing sources	**1,470,000**	2,358,071
Net change in fund balances	**(856,047)**	1,009,928
Fund balances at beginning of year	**2,675,302**	1,665,374
Fund balances at end of year	**$ 1,819,255**	$ 2,675,302

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual-
Capital Improvement Program Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues				
Miscellaneous	$ -	$ -	$ 125,000	$ 125,000
Total Revenues	-	-	125,000	125,000
Expenditures				
Public safety				
Police Department	650,000	650,000	35,536	614,464
Fire Department	965,000	965,000	739,911	225,089
	1,615,000	1,615,000	775,447	839,553
Public works				
Streets Departent	836,000	836,000	1,116,565	(280,565)
Culture and Recreation				
Parks & Recreation Department	570,000	570,000	331,389	238,611
Debt service:				
Principal	163,343	163,343	188,521	(25,178)
Interest and fees	-	-	39,125	(39,125)
Total Expenditures	3,184,343	3,184,343	2,451,047	733,296
Deficiency of revenues over expenditures	(3,184,343)	(3,184,343)	(2,326,047)	858,296
Other financing sources (uses):				
Transfers in	1,470,000	1,470,000	1,470,000	-
Total other financing sources	1,470,000	1,470,000	1,470,000	-
Net change in fund balances	$ (1,714,343)	$ (1,714,343)	(856,047)	$ 858,296
Fund balances at beginning of year			2,675,302	
Fund balances at end of year			$ 1,819,255	

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Fire Department Equipment Replacement Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**420,872**	$	367,927
Total Assets	**$**	**420,872**	$	367,927
Liabilities	**$**	**-**	$	-
Fund Balance				
Assigned		**420,872**		367,927
Total Liabilities and Fund Balance	**$**	**420,872**	$	367,927

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Fire Department Equipment Replacement Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues	**$ -**	$ -
Expenditures		
Public safety	**112,846**	465,725
Debt service:		
Principal	**267,024**	229,222
Interest and fees	**46,701**	39,827
Total Expenditures	**426,571**	734,774
Ddeficiency of revenues over expenditures	**(426,571)**	(734,774)
Other financing sources (uses):		
Transfers in	**408,371**	304,124
Issuance of debt	**71,145**	462,728
Total other financing sources	**479,516**	766,852
Net change in fund balances	**52,945**	32,078
Fund balances at beginning of year	**367,927**	335,849
Fund balances at end of year	**$ 420,872**	$ 367,927

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual-
Fire Department Equipment Replacement Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues	$ -	$ -	$ -	$ -
Expenditures				
Public safety				
Fire Department	113,000	113,000	112,846	154
Debt service:				
Principal	294,522	294,522	267,024	27,498
Interest and fees	46,202	46,202	46,701	(499)
Total Expenditures	453,724	453,724	426,571	27,153
Deficiency of revenues over expenditures	(453,724)	(453,724)	(426,571)	27,153
Other financing sources (uses):				
Capital lease proceeds	113,000	113,000	71,145	(41,855)
Transfers in	315,500	315,500	408,371	92,871
Total other financing sources	428,500	428,500	479,516	51,016
Net change in fund balance	$ (25,224)	$ (25,224)	52,945	$ 78,169
Fund balance at beginning of year			367,927	
Fund balance at end of year			$ 420,872	

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Storm Water Improvement Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**2,917,529**	$	-
Total Assets	**$**	**2,917,529**	$	-
Liabilities				
Accounts Payable	**$**	**501**	$	-
Total Liabilities		**501**		-
Fund Balance				
Restricted		**2,917,028**		-
Total Liabilities and Fund Balance	**$**	**2,917,529**	$	-

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Storm Water Improvement Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues	**$ -**	$ -
Expenditures		
Public works	**1,191,208**	-
Debt service:		
Interest and fees	**70,712**	-
Total Expenditures	**1,261,920**	-
Deficiency of revenues over expenditures	**(1,261,920)**	-
Other financing sources (uses):		
Transfers in	**100,000**	-
Issuance of debt	**4,078,948**	-
Total other financing sources	**4,178,948**	-
Net change in fund balances	**2,917,028**	-
Fund balances at beginning of year	**-**	-
Fund balances at end of year	**$ 2,917,028**	$ -

DRAFT

City of Weslaco, Texas
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual-
Storm Water Improvement Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues	$ -	$ -	$ -	$ -
Expenditures				
Public works				
Drain Ditch Department	100,000	1,432,007	1,191,208	240,799
Debt service:				
Interest and fees	-	-	70,712	(70,712)
Total Expenditures	100,000	1,432,007	1,261,920	170,087
Deficiency of revenues over expenditures	(100,000)	(1,432,007)	(1,261,920)	170,087
Other financing sources (uses):				
Issuance of debt	-	-	4,078,948	4,078,948
Transfers in	100,000	100,000	100,000	-
Total other financing sources	100,000	100,000	4,178,948	4,078,948
Net change in fund balance	$ -	$ (1,332,007)	2,917,028	$ 4,249,035
Fund balance at beginning of year			-	
Fund balance at end of year			$ 2,917,028	

DRAFT

City of Weslaco, Texas
Capital Projects Funds
2019 Bond Construction Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**10,000,000**	$	-
Total Assets	**$**	**10,000,000**	$	-
Liabilities	**$**	**-**	$	-
Fund Balance				
Restricted		**10,000,000**		-
Total Liabilities and Fund Balance	**$**	**10,000,000**	$	-

DRAFT

City of Weslaco, Texas
Capital Projects Funds
2019 Bond Construction Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues	**$ -**	$ -
Expenditures		
Debt service:		
Interest and fees	**107,256**	-
Total Expenditures	**107,256**	-
Deficiency of revenues over expenditures	**(107,256)**	-
Other financing sources (uses):		
Issuance of debt	**10,107,256**	-
Total other financing sources	**10,107,256**	-
Net change in fund balances	**10,000,000**	-
Fund balances at beginning of year	**-**	-
Fund balances at end of year	**$ 10,000,000**	$ -

DRAFT

City of Weslaco, Texas
Debt Service Fund
Comparative Balance Sheets

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**250,072**	$	277,039
Investments		**38,934**		40,176
Receivables (net of allowance for uncollectibles)				
Ad valorem taxes		**279,420**		260,073
Due from other funds		**38,809**		23,118
Total assets	**$**	**607,235**	$	600,406
Liabilities	**$**	**-**	$	-
Total liabilities		**-**		-
Deferred inflows of resources				
Unavailable revenue- ad valorem taxes		**225,132**		199,898
Total deferred inflows of resources		**225,132**		199,898
Fund balance				
Restricted		**382,103**		400,508
Total liabilities, deferred inflows of resources and fund balances	**$**	**607,235**	$	600,406

DRAFT

City of Weslaco, Texas
Debt Service Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended September 30,	**2019**	2018
Revenues		
Property taxes	**$ 2,766,176**	$ 2,763,472
Investment income	**49,696**	40,293
Total revenues	**2,815,872**	2,803,765
Expenditures		
Debt service:		
Principal	**2,091,072**	1,885,324
Interest and fees	**743,205**	664,150
Total expenditures	**2,834,277**	2,549,474
Net change in fund balance	**(18,405)**	254,291
Fund balances at beginning of year	**400,508**	146,217
Fund balances at end of year	**$ 382,103**	$ 400,508

DRAFT

DRAFT

(This page intentionally left blank)

City of Weslaco, Texas
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- Debt Service Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues				
Property taxes	$ 2,718,500	$ 2,718,500	$ 2,766,176	$ 47,676
Investment income	25,500	25,500	49,696	24,196
Total revenues	2,744,000	2,744,000	2,815,872	71,872
Expenditures				
Debt service:				
Principal	1,885,324	1,885,324	2,091,072	(205,748)
Interest and fees	1,000	663,895	743,205	(79,310)
Total expenditures	1,886,324	2,549,219	2,834,277	285,058
Net change in fund balance	$ 857,676	194,781	$ (18,405)	$ (213,186)
Fund balance at beginning of year			400,508	
Fund balance at end of year			$ 382,103	

DRAFT

City of Weslaco, Texas
Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Net Position

September 30,	**2019**	2018
Assets		
Current assets		
Cash and cash equivalents	**$ 225,446**	$ 3,039
Cash and cash equivalents- restricted	**2,054,891**	3,713,635
Investments- restricted	**789,655**	778,428
Receivables,		
net of allowances for uncollectibles	**1,989,916**	2,185,510
Inventories	**160,900**	219,132
Prepaid items	**37,936**	44,098
Total current assets	**5,258,744**	6,943,842
Non-current assets		
Land	**665,175**	665,175
Buildings	**362,324**	362,324
Equipment	**5,550,697**	5,267,275
Infrastructure	**70,175,369**	68,219,701
Capital Leases	**6,934,391**	-
Construction-in-progress	**44,797,842**	52,082,567
Total non-current assets	**128,485,798**	126,597,042
Accumulated depreciation	**(39,230,338)**	(36,533,315)
Total non-current assets, net	**89,255,460**	90,063,727
Total assets	**94,514,204**	97,007,569
Deferred outflows of resources		
Deferred outflows related to pensions	**200,827**	95,663
Deferred outflows related to OPEB	**3,322**	3,974
Deferred charge on refunding	**1,955,361**	2,132,679
Total deferred outflows of resources	**2,159,510**	2,232,316
Total assets and deferred outflows of resources	**$ 96,673,714**	$ 99,239,885

DRAFT

City of Weslaco, Texas
Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Net Position- Continued

September 30,	**2019**	2018
Liabilities		
Current liabilities:		
Accounts payable	**$ 924,733**	$ 1,385,213
Accrued salaries and other liabilities	**132,351**	115,758
Due to other funds	**2,000,000**	2,008,008
Current portion of long term debt	**3,243,951**	2,696,284
Accrued interest on bonds	**267,281**	276,902
Total current liabilities	**6,568,316**	6,482,165
Noncurrent liabilities:		
Compensated absences	**78,245**	85,407
Customer deposits	**1,182,191**	1,107,398
Capital lease payable	**6,161,945**	6,154,472
Revenue bonds payable, net of unamortized premiums	**48,248,304**	51,961,951
Net pension liability	**869,180**	615,345
OPEB liability	**44,000**	45,576
Total noncurrent liabilities	**56,583,865**	**59,970,149**
Total liabilities	**63,152,181**	66,452,314
Deferred inflows of resources		
Deferred inflows related to pensions	**35,352**	112,042
Deferred inflows related to OPEB	**3,530**	-
Total deferred inflows of resources	**38,882**	112,042
Net Position		
Net investment in capital assets	**35,783,631**	34,118,235
Restricted for:		
Revenue bond retirement	**996,487**	993,899
Unrestricted	**(3,297,467)**	(2,436,605)
Total net position	**33,482,651**	32,675,529
Total liabilities, deferred inflows of resources, and net position	**$ 96,673,714**	$ 99,239,885

DRAFT

City of Weslaco, Texas
Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Years Ended September 30,	**2019**	2018
Operating revenues:		
Water services	**$ 7,090,130**	$ 6,759,015
Sewer services	**5,057,874**	4,892,650
Miscellaneous	**128,609**	645,372
Total operating revenues	**12,276,613**	12,297,037
Operating expenses:		
Personal services	**888,498**	900,903
Other services and charges	**2,058,901**	2,390,963
Supplies	**223,795**	247,202
Contractual services	**2,765,472**	2,676,397
Depreciation	**2,934,073**	2,625,251
Total operating expenses	**8,870,739**	8,840,716
Operating income	**3,405,874**	3,456,321
Non-operating revenues (expenses)		
Investment income	**13,124**	7,672
Interest expense	**(1,728,279)**	(1,571,518)
Total non-operating revenues (expenses)	**(1,715,155)**	(1,563,846)
Income (loss) before transfers and capital contributions	**1,690,719**	1,892,475
Transfers in (out) and capital contributions		
Transfers in	**5,705,757**	5,419,643
Transfers out	**(7,271,318)**	(6,595,688)
Capital improvement fees	**642,214**	684,998
Capital grants	**39,750**	240,158
Total transfers and capital contributions	**(883,597)**	(250,889)
Change in net position	**807,122**	1,641,586
Net position- beginning	**32,675,529**	31,033,943
Net position- ending	**$ 33,482,651**	$ 32,675,529

DRAFT

Enterprise Funds
Water and Wastewater Fund
Comparative Statements Cash Flows

For the Fiscal Years Ended September 30,	**2019**	2018
Cash flows from operating activities		
Cash received from customers	**$ 12,547,000**	$ 12,255,418
Payments to suppliers	**(5,452,262)**	(4,727,400)
Payments to employees	**(627,162)**	(670,640)
Net cash provided by operating activities	**6,467,576**	6,857,378
Cash flows from noncapital financing activities		
Transfers from other funds	**5,705,757**	5,419,643
Transfers to other funds	**(7,271,318)**	(6,595,688)
Net cash used in noncapital financing activities	**(1,565,561)**	(1,176,045)
Cash flows from capital and related financing activities		
Purchase of capital assets	**(2,078,581)**	(1,056,302)
Interest paid on bonds	**(2,586,616)**	(2,422,348)
Retirement of bonds	**(2,317,266)**	(2,847,245)
Capital improvement fees	**642,214**	684,998
Net cash used in capital and related financing activites	**(6,340,249)**	(5,640,897)
Cash flow from investing activities:		
Interest on cash and investments	**13,124**	7,672
Purchase of investments	**(11,227)**	(273,761)
Net cash provided by (used) in investing activities	**1,897**	(266,089)
Net (decrease) in cash and cash equivalents	**(1,436,337)**	(225,653)
Cash and cash equivalents, beginning of year	**3,716,674**	3,942,327
Cash and cash equivalents, end of year	**$ 2,280,337**	$ 3,716,674
Reconciliation of operating income to net cash provided by operating activities		
Operating income	**$ 3,405,874**	$ 3,456,321
Adjustments to reconcile income from operations to net cash from operating activities		
Depreciation	**2,934,073**	2,625,251
(Increase) decrease in accounts receivables	**195,594**	(85,713)
(Increase) decrease in inventories	**58,232**	(56,273)
(Increase) decrease in prepaid items	**6,162**	19,714
(Increase) decrease in deferred outflows	**72,806**	288,241
Decrease (increase) in accounts payable	**(460,480)**	623,953
Decrease (increase) in accrued salaries and other liabilities	**16,593**	12,950
Decrease (increase) in due to other funds	**(8,008)**	(232)
Decrease (increase) in customer deposits	**74,793**	44,094
Decrease (increase) in compensated absences	**(7,162)**	(1,460)
Decrease (increase) in net pension liability	**253,835**	(111,967)
Decrease (increase) in OPEB liability	**(1,576)**	6,305
Decrease (increase) in deferred inflows	**(73,160)**	36,194
Total adjustments	**3,061,702**	3,401,057
Net cash provided by operations	**$ 6,467,576**	$ 6,857,378
Supplemental disclosure of noncash activities		
Contributed capital assets from Urban County	**$ 39,750**	$ 240,158
Initiation of capital lease	**434,278**	-

DRAFT

City of Weslaco, Texas
Enterprise Funds
Schedule of Revenues, Expenses, and Changes in Net Position- Budget and Actual-
Water and Wastewater Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Operating revenues:				
Water services	$ 7,480,160	$ 7,567,160	$ 7,090,130	$ (477,030)
Sewer services	5,266,860	5,266,860	5,057,874	(208,986)
Miscellaneous	78,795	95,271	128,609	33,338
Total operating revenues	12,825,815	12,929,291	12,276,613	(652,678)
Operating expenses:				
Personal services	748,940	752,940	888,498	(135,558)
Other services and charges	2,088,552	3,358,352	2,058,901	1,299,451
Supplies	425,140	426,266	223,795	202,471
Contractual services	2,657,768	2,671,768	2,765,472	(93,704)
Depreciation	-	-	2,934,073	(2,934,073)
Total operating expenses	5,920,400	7,209,326	8,870,739	(1,661,413)
Operating income	6,905,415	5,719,965	3,405,874	2,314,091
Non-operating revenues (expenses)				
Investment income	-	-	13,124	(13,124)
Interest expense	(4,597,290)	(4,597,290)	(1,728,279)	2,869,011
Total non-operating revenues (expenses)	(4,597,290)	(4,597,290)	(1,715,155)	2,882,135
Income before transfers and capital contributions	2,308,125	1,122,675	1,690,719	568,044
Transfers in (out) and capital contributions				
Transfers in	4,999,836	5,295,262	5,705,757	410,495
Transfers (out)	(7,050,826)	(7,346,242)	(7,271,318)	74,924
Capital improvement fees	759,110	759,110	642,214	116,896
Capital grants	-	-	39,750	(39,750)
Total transfers and capital contributions	(1,291,880)	(1,291,870)	(883,597)	408,273
Change in net position	$ 1,016,245	$ (169,195)	807,122	$ 976,317
Net position- beginning			32,675,529	
Net position- ending			$ 33,482,651	

DRAFT

City of Weslaco, Texas
Enterprise Funds
Solid Waste Fund
Comparative Statements of Net Position

September 30,	**2019**	2018
Assets		
Current assets		
Cash and cash equivalents	**$ -**	$ -
Receivables,		
net of allowances for uncollectibles	**675,576**	770,621
Due from other funds	**2,000,000**	2,000,000
Total current assets	**2,675,576**	2,770,621
Non-current assets		
Land	**421,247**	421,247
Buildings	**668,781**	668,781
Equipment	**1,734,678**	1,720,388
Infrastructure	**64,461**	64,461
Total non-current assets	**2,889,167**	2,874,877
Accumulated depreciation	**(2,320,301)**	(2,295,632)
Total non-current assets, net	**568,866**	579,245
Total assets	**3,244,442**	3,349,866
Deferred outflows of resources		
Deferred outflows related to pensions	**8,024**	2,766
Deferred outflows related to OPEB	**137**	170
Total deferred outflows of resources	**8,161**	2,936
Total assets and deferred outflows of resources	**$ 3,252,603**	$ 3,352,802
Liabilities		
Current liabilities:		
Accounts payable	**$ 390,048**	$ 404,732
Due to other funds	**470,232**	45,620
Current portion of long term debt	**678**	710
Total current liabilities	**860,958**	451,062
Noncurrent liabilities:		
Compensated absences	**6,147**	6,394
Landfill closure	**387,764**	420,725
Net pension liability	**24,615**	11,923
OPEB liability	**1,874**	1,953
Total noncurrent liabilities	**420,400**	440,995
Total liabilities	**1,281,358**	892,057
Deferred inflows of resources		
Deferred inflows related to pensions	**26**	3,861
Deferred inflows related to OPEB	**177**	-
Total deferred inflows of resources	**203**	3,861
Net position		
Net investment in capital assets	**568,866**	579,245
Unrestricted	**1,402,176**	1,877,639
Total net position	**1,971,042**	2,456,884
Total liabilities, deferred inflows of resources, and net position	**$ 3,252,603**	$ 3,352,802

DRAFT

City of Weslaco, Texas
Enterprise Funds
Solid Waste Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Years Ended September 30,	**2019**	2018
Operating Revenues:		
Charges for services	**$ 5,093,075**	$ 5,095,028
Miscellaneous	**29,670**	-
Total operating revenues	**5,122,745**	5,095,028
Operating Expenses:		
Personal services	**73,122**	78,041
Other services and charges	**163,279**	119,992
Supplies	**13,073**	4,767
Contractual services	**4,209,444**	4,148,695
Depreciation	**24,669**	16,916
Total operating expenses	**4,483,587**	4,368,411
Operating income (loss)	**639,158**	726,617
Transfers in (out)		
Transfers out	**(1,125,000)**	(1,125,000)
Change in net position	**(485,842)**	(398,383)
Net position- beginning	**2,456,884**	2,855,267
Net position- ending	**$ 1,971,042**	$ 2,456,884

DRAFT

City of Weslaco, Texas
Enterprise Funds
Solid Waste Fund
Comparative Statements of Cash Flows

For the Fiscal Years Ended September 30,	**2019**	2018
Cash flows from operating activities		
Cash received from customers	**$ 5,217,790**	$ 5,000,161
Payments to suppliers	**(3,981,093)**	(4,188,648)
Payments to employees	**(64,446)**	(78,378)
Net cash provided by operating activities	**1,172,251**	733,135
Cash flows from noncapital financing activities		
Transfers to other funds	**(1,125,000)**	(1,125,000)
Net cash used in noncapital financing activities	**(1,125,000)**	(1,125,000)
Cash flows from capital and related financing activities		
Purchase of capital assets	**(14,290)**	(83,986)
Landfill closure costs	**(32,961)**	(47,632)
Net cash used in capital and related financing activites	**(47,251)**	(131,618)
Net (decrease) in cash and cash equivalents	**-**	(523,483)
Cash and cash equivalents, beginning of year	**-**	523,483
Cash and cash equivalents, end of year	**$ -**	$ -
Reconciliation of operating income to net cash provided by operating activities		
Operating income	**$ 639,158**	$ 726,617
Adjustments to reconcile income from operations to net cash from operating activities		
Depreciation	**24,669**	16,916
(Increase) decrease in accounts receivables	**95,045**	(94,867)
(Increase) decrease in deferred outflows	**(5,225)**	4,754
Increase (decrease) in accounts payable	**(14,684)**	35,073
Increase (decrease) in due to other funds	**424,612**	44,979
Increase (decrease) in compensated absences	**(279)**	2,641
Increase (decrease) in net pension liability	**12,692**	(4,799)
Increase (decrease) in OPEB liability	**(79)**	270
Increase (decrease) in deferred inflows related to pensions	**(3,835)**	1,551
Increase (decrease) in deferred inflows related to OPEB	**177**	-
Total adjustments	**533,093**	6,518
Net cash provided by operations	**$ 1,172,251**	$ 733,135

DRAFT

City of Weslaco, Texas
Enterprise Funds
Schedule of Revenues, Expenses and Changes in Net Position- Budget and Actual- Solid Waste Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Operating revenues:				
Charges for services	$ 5,183,500	$ 5,195,500	$ 5,093,075	$ (102,425)
Intergovernmental	-	-	29,670	29,670
Total operating revenues	5,183,500	5,195,500	5,122,745	(72,755)
Operating expenses:				
Personal services	78,775	81,175	73,122	8,053
Other services and charges	145,304	149,304	163,279	(13,975)
Supplies	4,500	7,200	13,073	(5,873)
Contractual services	3,815,622	3,815,622	4,209,444	(393,822)
Depreciation	-	-	24,669	(24,669)
Total operating expenses	4,044,201	4,053,301	4,483,587	(430,286)
Operating income	1,139,299	1,142,199	639,158	(503,041)
Transfers in (out)				
Transfers out	(1,125,000)	(1,125,000)	(1,125,000)	-
Total transfers	(1,125,000)	(1,125,000)	(1,125,000)	-
Change in net position	$ 14,299	$ 17,199	(485,842)	$ (503,041)
Net position- beginning			2,456,884	
Net position- ending			$ 1,971,042	

DRAFT

City of Weslaco, Texas
Enterprise Funds
Airport Fund
Comparative Statements of Net Position

September 30,	**2019**	2018
Assets		
Current assets:		
Cash and cash equivalents	**$ 100**	$ -
Cash and cash equivalents- restricted	**14,094**	31,307
Receivables,		
net of allowances for uncollectibles	**99,199**	28,082
Inventories	**31,354**	31,354
Total current assets	**144,747**	90,743
Non-current assets		
Land	**1,465,448**	1,465,448
Buildings	**648,541**	648,541
Equipment	**640,947**	611,497
Infrastructure	**12,252,404**	9,018,404
Construction-in-progress	**1,490,750**	4,516,808
Total non-current assets	**16,498,090**	16,260,698
Accumulated depreciation	**(5,220,466)**	(4,874,927)
Total non-current assets, net	**11,277,624**	11,385,771
Total assets	**11,422,371**	11,476,514
Deferred outflows of resources		
Deferred outflows related to pensions	**47,899**	18,102
Deferred outflows related to OPEB	**849**	1,034
Total deferred outflows of resources	**48,748**	19,136
Total assets and deferred outflows of resources	**$ 11,471,119**	$ 11,495,650
Liabilities		
Current liabilities:		
Accounts payable	**$ 72,144**	$ 6,028
Accrued salaries and other liabilities	**26,657**	8,402
Due to other funds	**545,350**	447,301
Current portion of long term debt	**2,844**	5,205
Total current liabilities	**646,995**	466,936
Noncurrent liabilities:		
Compensated absences	**27,199**	48,449
Customer deposits	**3,594**	3,594
Net pension liability	**158,491**	86,571
OPEB liability	**11,413**	11,859
Total noncurrent liabilities	**200,697**	150,473
Total liabilities	**847,692**	617,409
Deferred inflows of resources		
Deferred inflows related to pensions	**2,639**	24,368
Deferred inflows related to OPEB	**1,000**	-
Total deferred inflows of resources	**3,639**	**24,368**
Net Position		
Net investment of capital assets	**11,277,624**	11,385,771
Restricted for:		
Construction	**14,094**	31,307
Unrestricted	**(671,930)**	(563,205)
Total net position	**10,619,788**	10,853,873
Total liabilities, deferred inflows of resources, and net position	**$ 11,471,119**	$ 11,495,650

DRAFT

City of Weslaco, Texas
Enterprise Funds
Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Years Ended September 30,	**2019**	2018
Operating revenues:		
Charges for services	**$ 321,634**	$ 213,089
Miscellaneous	**275**	2,341
Total operating revenues	**321,909**	215,430
Operating expenses:		
Personal services	**247,744**	237,192
Other services and charges	**183,579**	201,641
Supplies	**258,497**	153,394
Depreciation	**345,539**	333,678
Total operating expenses	**1,035,359**	925,905
Operating income (loss)	**(713,450)**	(710,475)
Transfers in (out) and capital grants		
Capital grants	**229,365**	76,252
Transfers in	**250,000**	250,000
Total transfers and capital contributions	**479,365**	326,252
Change in net position	**(234,085)**	(384,223)
Net position- beginning	**10,853,873**	11,238,096
Net position- ending	**$ 10,619,788**	$ 10,853,873

DRAFT

City of Weslaco, Texas
Enterprise Funds
Airport Fund
Comparative Statements of Cash Flows

For the Fiscal Years Ended September 30,		**2019**		2018
Cash flows from operating activities				
Cash received from customers	**$**	**250,792**	$	220,547
Payments to suppliers		**(277,911)**		(264,075)
Payments to employees		**(231,967)**		(222,071)
Net cash used in operating activities		**(259,086)**		(265,599)
Cash flows from noncapital financing activities				
Transfers from other funds		**250,000**		250,000
Net cash provided by noncapital financing activities		**250,000**		250,000
Cash flows from capital and related financing activities				
Purchase of capital assets		**(79,829)**		(37,418)
Capital grants		**71,802**		50,000
Net cash provided by (used) in capital and related financing activites		**(8,027)**		12,582
Net (decrease) in cash and cash equivalents		**(17,113)**		(3,017)
Cash and cash equivalents, beginning of year		**31,307**		34,324
Cash and cash equivalents, end of year	**$**	**14,194**	$	31,307
Reconciliation of operating loss to net cash used in operating activities				
Operating (loss)	**$**	**(713,450)**	$	(710,475)
Adjustments to reconcile (loss) from operations to net cash from operating activities				
Depreciation		**345,539**		333,678
(Increase) decrease in accounts receivables		**(71,117)**		1,523
(Increase) decrease in deferred outflows		**(29,612)**		28,863
Increase (decrease) in accounts payable		**66,116**		537
Increase (decrease) in accrued salaries and other liabilities		**18,255**		2,148
Increase (decrease) in due to other funds		**98,049**		90,423
Increase (decrease) in customer deposits		**-**		3,594
Increase (decrease) in compensated absences		**(23,611)**		2,185
Increase (decrease) in net pension liability		**71,920**		(29,134)
Increase (decrease) in OPEB liability		**(446)**		1,641
Increase (decrease) in deferred inflows related to pensions		**(21,729)**		9,418
Increase (decrease) in deferred inflows related to OPEB		**1,000**		-
Total adjustments		**454,364**		444,876
Net cash used in operations	**$**	**(259,086)**	$	(265,599)
Supplemental disclosure of noncash activities				
Contributed capital assets from TxDOT	**$**	**157,563**	$	26,252

DRAFT

City of Weslaco, Texas
Enterprise Funds
Schedule of Revenues, Expenses and Changes in Net Position- Budget and Actual- Airport Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Operating revenues:				
Charges for services	$ 299,058	$ 299,058	$ 321,634	$ 22,576
Miscellaneous	-	-	275	275
Total operating revenues	299,058	299,058	321,909	22,851
Operating expenses:				
Personal services	211,816	211,816	247,744	(35,928)
Other services and charges	256,208	254,248	183,579	70,669
Supplies	205,050	207,010	258,497	(51,487)
Depreciation	-	-	345,539	(345,539)
Total operating expenses	673,074	673,074	1,035,359	(362,285)
Operating (loss)	(374,016)	(374,016)	(713,450)	(339,434)
Transfers in (out) and capital grants				
Transfers in	260,000	260,000	250,000	(10,000)
Capital grants	50,000	50,000	229,365	179,365
Total transfers and capital contributions	310,000	310,000	479,365	169,365
Change in net position	$ (64,016)	$ (64,016)	(234,085)	$ (170,069)
Net position- beginning			10,853,873	
Net position- ending			$ 10,619,788	

DRAFT

City of Weslaco, Texas
Internal Service Fund
Equipment Replacement Fund
Comparative Statements of Net Position

September 30,	**2019**	2018
Assets		
Current assets		
Cash and cash equivalents	**$ -**	$ -
Total current assets	**-**	-
Non-current assets		
Equipment	**4,997,658**	4,997,658
Improvements	**70,864**	70,864
Total non-current assets	**5,068,522**	5,068,522
Accumulated depreciation	**(4,954,624)**	(4,438,228)
Total non-current assets, net	**113,898**	630,294
Total assets	**$ 113,898**	$ 630,294
Liabilities		
Current liabilities:		
Due to other funds	**$ 250,269**	$ 250,269
Total current liabilities	**250,269**	250,269
Noncurrent liabilities:		
Capital lease payable	**-**	104,119
Total noncurrent liabilities	**-**	104,119
Total liabilities	**250,269**	354,388
Net Position		
Net investment in capital assets	**113,898**	526,175
Unrestricted	**(250,269)**	(250,269)
Total net position	**(136,371)**	275,906
Total liabilities and net position	**$ 113,898**	$ 630,294

DRAFT

City of Weslaco, Texas
Internal Service Fund-
Equipment Replacement Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Years Ended September 30,	**2019**	2018
Operating Revenues		
Miscellaneous	**$ -**	$ 1,600
Total operating revenues	**-**	1,600
Operating Expenses:		
Depreciation	**516,396**	442,178
Total operating expenses	**516,396**	442,178
Operating (loss)	**(516,396)**	(440,578)
Non-operating revenues (expenses)		
Interest expense	**(522)**	(7,414)
(loss) before transfers	**(516,918)**	(447,992)
Transfers in (out)		
Transfers in	**104,641**	315,046
Change in net position	**(412,277)**	(132,946)
Net position- beginning	**275,906**	408,852
Net position- ending	**$ (136,371)**	$ 275,906

DRAFT

City of Weslaco, Texas
Internal Service Fund-
Equipment Replacement Fund
Comparative Statements of Cash Flows

For the Fiscal Years Ended September 30,		**2019**		2018
Cash flows from operating activities				
Cash received from customers	$	-	$	103,518
Net cash provided by operating activities		**-**		103,518
Cash flows from noncapital financing activities				
Transfers from other funds		**104,641**		315,046
Net cash provided by noncapital financing activities		**104,641**		315,046
Cash flows from capital and related financing activities				
Retirement of capital leases		**(104,119)**		(411,150)
Interest paid on notes		**(522)**		(7,414)
Net cash used in capital and related financing activites		**(104,641)**		(418,564)
Net increase (decrease) in cash and cash equivalents		**-**		-
Cash and cash equivalents, beginning of year		**-**		-
Cash and cash equivalents, end of year	**$**	**-**	$	-
Reconciliation of operating loss to net cash provided by operating activities				
Operating (loss)	**$**	**(516,396)**	$	(440,578)
Adjustments to reconcile (loss) from operations to net cash from operating activities				
Depreciation		**516,396**		442,178
Increase (decrease) in due to other funds		**-**		101,918
Total adjustments		**516,396**		544,096
Net cash provided by operations	**$**	**-**	$	103,518

DRAFT

City of Weslaco, Texas
Schedule of Revenues, Expenses, and Changes in Net Position- Budget and Actual-
Internal Service Fund- Equipment Replacement Fund

For the Fiscal Year Ended September 30, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Operating revenues:				
Miscellaneous	$ -	$ -	$ -	$ -
Total operating revenues	-	-	-	-
Operating expenses:				
Depreciation	-	-	516,396	(516,396)
Total operating expenses	-	-	516,396	(516,396)
Operating (loss)	-	-	(516,396)	(516,396)
Non-operating revenues (expenses)				
Interest expense	(7,414)	(7,414)	(522)	6,892
Total non-operating revenues (expenses)	(7,414)	(7,414)	(522)	6,892
(loss) before transfers	(7,414)	(7,414)	(516,918)	(509,504)
Transfers in (out)				
Transfers in	215,046	215,046	104,641	(110,405)
Total transfers	215,046	215,046	104,641	(110,405)
Change in net position	$ 207,632	$ 207,632	(412,277)	$ (619,909)
Net position- beginning			275,906	
Net position- ending			$ (136,371)	

DRAFT

City of Weslaco, Texas
Fiduciary Funds
Firemen's Relief and Retirement
Pension Trust Fund
Comparative Statements of Fiduciary Net Position

September 30,		**2019**		2018
Assets				
Cash	**$**	**11,098**	$	6,646
Investments, at fair value:				
Equities		**8,654,278**		8,530,660
Corporate bonds		**1,292,024**		1,284,908
Money market mutual funds		**490,555**		398,137
Municipal bonds		**1,481,884**		1,356,827
Total assets	**$**	**11,929,839**	$	11,577,178
Liabilities				
Accounts payable	**$**	**-**	$	-
Total liabilities		**-**		-
Net position				
Net position restricted for pensions		**11,929,839**		11,577,178
Total net position		**11,929,839**		11,577,178
Total liabilities and net position	**$**	**11,929,839**	$	11,577,178

DRAFT

City of Weslaco, Texas
Fiduciary Funds
Firemen's Relief and Retirement Pension Trust Fund
Comparative Statements of Changes in Fiduciary Net Position

For the Fiscal Years Ended September 30,	**2019**	2018
Additions		
Contributions		
Employer contributions	**$ 519,827**	$ 516,556
Plan member contributions	**513,232**	509,963
Total contributions	**1,033,059**	1,026,519
Investment income		
Net appreciation in fair value of investments	**1,173**	764,219
Interest and dividends	**269,965**	226,375
Total investment income	**271,138**	990,594
Less investment expense	**(63,645)**	(62,417)
Net investment income	**207,493**	928,177
Total additions	**1,240,552**	1,954,696
Deductions		
Benefits paid	**601,744**	633,540
Refunds of contributions	**230,391**	130,640
Administrative expenses	**55,756**	42,719
Total deductions	**887,891**	806,899
Net change in fiduciary net position	**352,661**	1,147,797
Net position, beginning of year	**11,577,178**	10,429,381
Net position, end of year	**$ 11,929,839**	$ 11,577,178

DRAFT

City of Weslaco, Texas
Fiduciary Funds
Marion Booth Endowment Fund
Private Purpose Trust Fund
Comparative Statements of Fiduciary Net Position

September 30,		**2019**		2018
Assets				
Cash and cash equivalents	**$**	**11,612**	$	251,805
Investments		**492,003**		241,393
Total assets	**$**	**503,615**	**$**	**493,198**
Liabilities				
Accounts payable		**1,000**	$	93
Total liabilities		**1,000**		93
Net position				
Net position restricted for other purposes		**502,615**		493,105
Total net position		**502,615**		493,105
Total liabilities and net position	**$**	**503,615**	$	493,198

DRAFT

City of Weslaco, Texas
Fiduciary Funds
Marion Booth Endowment Fund
Private Purpose Trust Fund
Comparative Statements of Changes in Fiduciary Net Position

For the Fiscal Years Ended September 30,	**2019**	2018
Additions		
Interest income	**$ 12,548**	$ 7,391
Total additions	**12,548**	$ 7,391
Deductions		
Administrative expenses	**3,038**	6,519
Total deductions	**3,038**	6,519
Net change in fiduciary net position	**9,510**	872
Net Position, beginning of year	**493,105**	492,233
Net position, end of year	**$ 502,615**	$ 493,105

DRAFT

City of Weslaco, Texas
Component Unit
Economic Development Corporation of Weslaco
Comparative Balance Sheets

September 30,	**2019**	2018
Assets		
Cash and cash equivalents	**$ 4,776,645**	$ 3,708,963
Restricted assets:		
Cash and cash equivalents	**733,449**	576,336
Certificate of deposit	**-**	695,256
Accounts receivable, net	**458,935**	623,922
Long-term note receivables	**1,969,563**	2,472,247
Total Assets	**$ 7,938,592**	$ 8,076,724
Liabilities		
Accounts payable	**$ 5,724**	$ 201,370
Accrued salaries and payroll taxes	**7,126**	7,078
Total Liabilities	**12,850**	208,448
Deferred Inflows of Resources		
Unavailable revenue- non-current receivables	**1,969,563**	2,472,247
Total deferred inflows of resources	**1,969,563**	2,472,247
Fund Balances		
Restricted for:		
Debt service	**320,000**	695,256
Project development	**-**	60,000
Capital projects	**733,449**	576,336
Unassigned	**4,902,730**	4,064,437
Total Fund Balances	**5,956,179**	5,396,029
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 7,938,592**	$ 8,076,724

DRAFT

City of Weslaco, Texas
Component Unit
Economic Development Corporation of Weslaco
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended September 30,		**2019**		2018
Revenues				
Nonproperty taxes	**$**	**3,354,407**	$	3,118,824
Capital grants		**204,340**		1,151,202
Program income		**897,589**		201,808
Investment income		**128,854**		128,871
Miscellaneous		**47,322**		48,825
Total Revenues		**4,632,512**		4,649,530
Expenditures				
Development Services		**2,061,420**		1,517,195
Capital outlay		**44,355**		3,147,689
Debt service:				
Principal		**1,877,423**		890,068
Interest and fees		**89,164**		124,276
Total Expenditures		**4,072,362**		5,679,228
Net change in fund balances		**560,150**		(1,029,698)
Fund balances at beginning of year		**5,396,029**		5,333,330
Fund balances at end of year	**$**	**5,956,179**	$	4,303,632

DRAFT

City of Weslaco, Texas
Component Unit
Economic Development Corporation of Weslaco
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position

September 30, 2019		
Fund balances of component unit	$	5,956,179
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		5,000,119
Long term note receivables are not available to pay for current period expenditures and therefore are not reported as available resources and deferred in the funds		1,969,563
Interest payable on long-term debt does not require current financial resources. Therefore interest payable is not reported as a liability in the component unit balance sheet.		(9,702)
Long term liabilities are not due and payable in the current period and, therefore, they are not reported in the component unit balance sheet.		(1,155,000)
Net position of governmental activities	$	11,761,159

DRAFT

City of Weslaco, Texas
Component Unit
Economic Development Corporation of Weslaco
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended September 30, 2019

Net change in fund balances	$	560,150
Amounts reported for governmental activities in the statement of activities are different because:		
The component unit reports capital outlays as expenditures. However in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation ($105,707) exceeded capital outlay $44,355 in the current period.		(61,352)
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		(502,684)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while 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. This amount is the net effect of these differences in treatment of long-term debt and related items. Long term principal payments ($1,877,423) exceeded note proceeds ($-0-).		1,877,423
The component unit does not report the retirement of fixed assets. In the government-wide statement of activities this is the amount of fixed assets retired in the current period.		(19,710)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the component unit. Interest expense in the statement of activities differs from the amount reported in governmental funds due to the change in accrued interest ($2,988) being calculated for bonds and notes payable.		2,988
Change in net position of governmental activities:	$	1,856,815

DRAFT

SUPPLEMENTAL STATEMENTS AND SCHEDULES

DRAFT

City of Weslaco, Texas
Schedule of Taxes Receivable – By Funds
At September 30, 2019

		General Fund		I & S Fund	
Tax Year	Total	%	Amount	%	Amount
2009 & Prior	$ 461,542	Various	$ 313,699	Various	$ 147,843
2010	59,747	72.47%	43,299	27.53%	16,448
2011	58,507	72.33%	42,316	27.67%	16,191
2012	59,197	72.00%	42,620	28.00%	16,577
2013	70,154	72.90%	51,142	27.10%	19,012
2014	71,169	71.91%	51,176	28.09%	19,993
2015	90,051	82.16%	73,989	17.84%	16,062
2016	117,547	83.79%	98,488	16.21%	19,059
2017	182,327	77.19%	140,731	22.81%	41,596
2018	471,293	76.25%	359,384	23.75%	111,909
	1,641,534		1,216,844		424,690
Less Allowances for uncollectible	(597,549)		(452,279)		(145,270)
Net Amount	$ 1,043,985		$ 764,565		$ 279,420

DRAFT

City of Weslaco, Texas
Analysis of Tax Collections, Adjustments, and Allocation to Funds
October 1, 2018 to September 30, 2019

TAX COLLECTIONS AND ADJUSTMENTS

Tax Year	Uncollected 10/1/18	Current Assessments & Correction	Collections	Adjustments	Uncollected 9/30/19
2009 & Prior	$ 503,097	$ -	$ 27,703	$ (13,852)	$ 461,542
2010	65,431	-	3,543	(2,141)	59,747
2011	66,066	-	5,299	(2,260)	58,507
2012	69,399	-	7,561	(2,641)	59,197
2013	86,029	-	12,545	(3,330)	70,154
2014	96,815	-	18,233	(7,413)	71,169
2015	132,865	-	37,761	(5,053)	90,051
2016	187,284	-	60,034	(9,703)	117,547
2017	380,906	-	166,609	(31,970)	182,327
2018	-	11,882,540	11,480,754	69,507	471,293
Total	$ 1,587,892	$ 11,882,540	$ 11,820,042	$ (8,856)	$ 1,641,534

DRAFT

ALLOCATION TO FUNDS

		General Fund		I & S Fund	
Tax Year	Collections	%	$	%	$
2009 & Prior	$ 27,703	Various	$ 19,099	Various	$ 8,604
2010	3,543	72.48%	2,568	27.52%	975
2011	5,299	72.32%	3,832	27.68%	1,467
2012	7,561	72.00%	5,444	28.00%	2,117
2013	12,545	72.90%	9,145	27.10%	3,400
2014	18,233	71.91%	13,111	28.09%	5,122
2015	37,761	82.16%	31,026	17.84%	6,735
2016	60,034	83.79%	50,300	16.21%	9,734
2017	166,609	77.19%	128,599	22.81%	38,010
2018	11,480,754	77.14%	8,856,386	22.86%	2,624,368
Total	$ 11,820,042		$ 9,119,510		$ 2,700,532

BONDED DEBT REQUIREMENTS

DRAFT

City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2012

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payments 15-Feb	Interest Payments 15-Aug	Principal Due 15-Feb	Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 5,665,000
2020	3.000%	75,112	54,638	1,365,000	4,300,000
2021	2.000%	54,635	40,637	1,400,000	2,900,000
2022	2.250%	40,637	24,550	1,430,000	1,470,000
2023	2.250%	24,550	-	1,470,000	-
Total		$ 194,934	$ 119,825	$ 5,665,000	

DRAFT

City of Weslaco, Texas
Tax and Revenue Certificates of Obligation, Series 2013

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payments 15-Feb	Interest Payments 15-Aug	Principal Due 15-Feb	Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 6,145,000
2020	3.000%	132,550	132,550	350,000	5,795,000
2021	3.000%	127,300	127,300	360,000	5,435,000
2022	3.500%	121,900	121,900	370,000	5,065,000
2023	3.500%	115,425	115,425	390,000	4,675,000
2024	4.000%	108,600	108,600	380,000	4,295,000
2025	4.000%	101,000	101,000	400,000	3,895,000
2026	4.000%	93,000	93,000	415,000	3,480,000
2027	5.000%	84,700	84,700	430,000	3,050,000
2028	4.500%	73,950	73,950	450,000	2,600,000
2029	4.500%	63,825	63,825	470,000	2,130,000
2030	5.000%	53,250	53,250	495,000	1,635,000
2031	5.000%	40,875	40,875	520,000	1,115,000
2032	5.000%	27,875	27,875	545,000	570,000
2033	5.000%	14,250	14,250	570,000	-
Total		$ 1,158,500	$ 1,158,500	$ 6,145,000	

DRAFT

City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2016

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payment 15-Feb	Interest Payment 15-Aug	Principal Due 15-Feb	Principal Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 3,200,000
2020	5.00%	77,350	70,225	285,000	2,915,000
2021	5.00%	70,225	62,850	295,000	2,620,000
2022	5.00%	62,850	54,975	315,000	2,305,000
2023	5.00%	54,975	46,725	330,000	1,975,000
2024	5.00%	46,725	35,350	455,000	1,520,000
2025	5.00%	35,350	23,350	480,000	1,040,000
2026	5.00%	23,350	10,600	510,000	530,000
2027	4.00%	10,600	-	530,000	-
Total		$ 381,425	$ 304,075	$ 3,200,000	

DRAFT

City of Weslaco, Texas
Certificates of Obligation, Series 2018
City of Weslaco, Texas

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payment 15-Feb	Interest Payment 15-Aug	Principal Due 15-Feb	Principal Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 3,790,000
2020		75,628	75,628	130,000	3,660,000
2021		72,378	72,378	135,000	3,525,000
2022		69,003	69,003	145,000	3,380,000
2023		65,378	65,378	150,000	3,230,000
2024		61,628	61,628	160,000	3,070,000
2025		57,628	57,628	165,000	2,905,000
2026		53,503	53,503	175,000	2,730,000
2027		49,128	49,128	185,000	2,545,000
2028		44,503	44,503	195,000	2,350,000
2029		40,603	40,603	200,000	2,150,000
2030		36,603	36,603	210,000	1,940,000
2031		33,453	33,453	215,000	1,725,000
2032		29,959	29,959	220,000	1,505,000
2033		26,384	26,384	230,000	1,275,000
2034		22,503	22,503	235,000	1,040,000
2035		18,538	18,538	245,000	795,000
2036		14,250	14,250	255,000	540,000
2037		9,788	9,788	265,000	275,000
2038		9,969	-	275,000	-
Total		$ 790,827	$ 780,858	$ 3,790,000	

DRAFT

City of Weslaco, Texas
General Obligation Bonds, Series 2019

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payment 15-Feb	Interest Payment 15-Aug	Principal Due 15-Feb	Principal Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 8,850,000
2020		147,379	185,350	220,000	8,630,000
2021		185,350	180,600	190,000	8,440,000
2022		180,600	175,600	200,000	8,240,000
2023		175,600	170,350	210,000	8,030,000
2024		170,350	161,600	350,000	7,680,000
2025		161,600	152,350	370,000	7,310,000
2026		152,350	142,600	390,000	6,920,000
2027		142,600	132,350	410,000	6,510,000
2028		132,350	121,600	430,000	6,080,000
2029		121,600	112,600	450,000	5,630,000
2030		112,600	103,300	465,000	5,165,000
2031		103,300	93,600	485,000	4,680,000
2032		93,600	83,500	505,000	4,175,000
2033		83,500	73,000	525,000	3,650,000
2034		73,000	62,000	550,000	3,100,000
2035		62,000	50,600	570,000	2,530,000
2036		50,600	38,700	595,000	1,935,000
2037		38,700	26,300	620,000	1,315,000
2038		26,300	13,400	645,000	670,000
2038		13,400	-	670,000	-
Total		$ 2,226,779	$ 2,079,400	$ 8,850,000	

DRAFT

City of Weslaco, Texas
Tax and Revenue Certificates of Obligation, Series 2012

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payments 15-Feb	Interest Payments 15-Aug	Principal Due 15-Feb	Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 2,375,000
2020	3.000%	35,625	35,625	1,175,000	1,200,000
2021	3.000%	18,000	18,000	1,200,000	-
Total		$ 53,625	$ 53,625	$ 2,375,000	

DRAFT

City of Weslaco, Texas
Tax and Revenue Certificates of Obligation, Series 2014

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payments 15-Feb	Interest Payments 15-Aug	Principal Due 15-Feb	Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 9,000,000
2020	4.500%	202,100	202,100	80,000	8,920,000
2021	4.500%	201,300	201,300	75,000	8,845,000
2022	4.500%	200,363	200,363	75,000	8,770,000
2023	4.500%	199,238	199,238	80,000	8,690,000
2024	4.500%	198,038	198,038	80,000	8,610,000
2025	4.500%	196,438	196,438	80,000	8,530,000
2026	4.500%	194,838	194,838	90,000	8,440,000
2027	4.500%	193,038	193,038	100,000	8,340,000
2028	4.500%	191,038	191,038	1,035,000	7,305,000
2029	4.500%	167,750	167,750	1,085,000	6,220,000
2030	4.500%	143,338	143,338	1,140,000	5,080,000
2031	4.500%	117,688	117,688	1,185,000	3,895,000
2032	4.500%	91,025	91,025	1,245,000	2,650,000
2033	4.500%	63,013	63,013	1,295,000	1,355,000
2034	4.500%	33,875	33,875	1,355,000	-
Total		$ 2,393,080	$ 2,393,080	$ 9,000,000	

DRAFT

City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2016

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payment 15-Feb	Interest Payment 15-Aug	Principal Due 15-Feb	Principal Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 15,460,000
2020	5.000%	-	334,850	1,610,000	13,850,000
2021	5.000%	334,850	292,350	1,700,000	12,150,000
2022	5.000%	292,350	247,850	1,780,000	10,370,000
2023	5.000%	247,850	201,100	1,870,000	8,500,000
2024	5.000%	201,100	151,975	1,965,000	6,535,000
2025	5.000%	151,975	100,100	2,075,000	4,460,000
2026	5.000%	100,100	45,600	2,180,000	2,280,000
2027	4.000%	45,600	-	2,280,000	-
Total		$ 1,373,825	$ 1,373,825	$ 15,460,000	

DRAFT

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payment 15-Feb	Interest Payment 15-Aug	Principal Due 15-Feb	Principal Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 19,045,000
2020	3.000%	456,300	456,300	-	19,045,000
2021	3.000%	456,300	456,300	-	19,045,000
2022	4.000%	456,300	456,300	1,230,000	17,815,000
2023	4.000%	431,700	431,700	1,280,000	16,535,000
2024	4.000%	406,100	406,100	1,455,000	15,080,000
2025	5.000%	377,000	377,000	1,500,000	13,580,000
2026	5.000%	339,500	339,500	1,565,000	12,015,000
2027	5.000%	300,375	300,375	1,640,000	10,375,000
2028	5.000%	259,375	259,375	1,875,000	8,500,000
2029	5.000%	212,500	212,500	1,970,000	6,530,000
2030	5.000%	163,250	163,250	2,070,000	4,460,000
2031	5.000%	111,500	111,500	2,175,000	2,285,000
2032	5.000%	57,125	57,125	2,285,000	-
Total		$ 4,027,325	$ 4,027,325	$ 19,045,000	

DRAFT

City of Weslaco, Texas
Economic Development Sales Tax Revenue Refunding Bonds, Series 2012

As of September 30, 2019

Fiscal Year	Interest Rate	Interest Payment 15-Feb	Interest Payment 15-Aug	Principal Due 15-Feb	Principal Outstanding 30-Sep
2019		$ -	$ -	$ -	$ 1,155,000
2020	3.40%	19,635	14,960	275,000	880,000
2021	3.40%	14,960	10,200	280,000	600,000
2022	3.40%	10,200	5,185	295,000	305,000
2023	3.40%	5,185	-	305,000	-
		$ 49,980	$ 30,345	$ 1,155,000	

DRAFT

STATISTICAL SECTION

DRAFT

City of Weslaco, Texas
Statistical Section

This part of the City of Weslaco, Texas' comprehensive annual 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

Financial Trends ***Tables I-IV***

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity ***Tables V-VIII***

These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.

Debt Capacity ***Schedules IX-XII***

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information ***Tables XIII-XVII***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information ***Tables XVIII- XX***

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report related to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

DRAFT

DRAFT

(This page intentionally left blank)

CITY OF WESLACO, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
TABLE I

Fiscal Year Ending September 30,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental activities										
Net investment in capital assets	$ 32,298,614	$ 28,246,600	$ 26,444,251	$ 23,122,052	$ 20,001,901	$ 11,915,869	$ 6,236,897	$ 13,564,135	$ 14,042,568	$ 12,006,633
Restricted	1,134,772	1,052,578	952,339	1,211,727	1,787,280	11,967,344	13,059,262	5,760,438	6,259,134	6,455,866
Unrestricted	(7,151,192)	(3,905,194)	588,485	3,639,565	6,148,950	729,653	9,294,414	4,806,131	1,330,224	1,591,672
Total governmental activities net position	$ 26,282,194	$ 25,393,984	$ 27,985,075	$ 27,973,344	$ 27,938,131	$ 24,612,866	$ 28,590,573	$ 24,130,704	$ 21,631,926	$ 20,054,171
Business-type activities										
Net investment in capital assets	$ 47,630,121	$ 46,083,251	$ 40,509,740	$ 39,969,259	$ 38,975,364	$ 34,020,461	$ 12,912,376	$ (1,310,318)	$ 25,204,572	$ 21,631,773
Restricted	1,010,581	1,025,206	1,020,601	1,212,612	1,623,104	2,019,837	19,656,819	27,959,653	1,054,121	4,875,514
Unrestricted	(2,567,221)	(1,122,171)	3,647,000	2,750,097	2,884,140	2,798,504	3,095,455	5,769,530	2,533,841	1,479,750
Total business-type activities net position	$ 46,073,481	$ 45,986,286	$ 45,177,341	$ 43,931,968	$ 43,482,608	$ 38,838,802	$ 35,664,650	$ 32,418,865	$ 28,792,534	$ 27,987,037
Primary Government										
Net investment in capital assets	$ 79,928,735	$ 74,329,851	$ 66,953,991	$ 63,091,311	$ 58,977,265	$ 45,936,330	$ 19,149,273	$ 12,253,817	$ 39,247,140	$ 33,638,406
Restricted	2,145,353	2,077,784	1,972,940	2,424,339	3,410,384	13,987,181	32,716,081	33,720,091	7,313,255	11,331,380
Unrestricted	(9,718,413)	(5,027,365)	4,235,485	6,389,662	9,033,090	3,528,157	12,391,770	10,575,661	3,864,065	3,071,422
Total primary government net position	$ 72,355,675	$ 71,380,270	$ 73,162,416	$ 71,905,312	$ 71,420,739	$ 63,451,668	$ 64,257,124	$ 56,549,569	$ 50,424,460	$ 48,041,208

Source: Government-wide Statement of Activities
Fiscal 2014 net position has been restated to reflect the implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" and GASB 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date"
Fiscal year 2015 Governmental Activities net position has been restated to reflect prior period adjustments related to GASB 68 implementation
Fiscal years prior to 2015 present the Economic Development Corporation as a blended component unit

DRAFT

CITY OF WESLACO, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
TABLE II

For the Fiscal Year ended September 30,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Expenses										
Governmental activities:										
General government	$ 7,783,921	$ 6,439,519	$ 7,877,473	$ 7,793,661	$ 7,475,817	$ 4,699,927	$ 4,077,130	$ 4,079,035	$ 4,426,526	$ 4,307,902
Public safety	16,488,279	15,315,946	15,375,565	13,374,018	11,530,338	10,217,398	10,714,272	10,195,023	11,562,667	12,676,095
Emergency medical service	185,668	151,728	144,283	137,335	101,226	269,969	332,102	462,305	398,347	343,818
Health	-	-	-	-	-	-	90,067	88,459	104,426	132,612
Public works	4,498,314	6,299,328	5,129,113	3,409,500	2,927,110	3,056,584	3,039,309	2,626,866	2,669,907	1,870,276
Culture and recreation	2,319,476	2,367,348	2,197,967	2,195,306	1,793,425	1,660,311	1,692,154	1,693,692	1,144,997	2,486,171
Development services	-	-	-	-	-	2,724,236	3,364,499	3,256,023	3,101,439	3,358,829
Interest on long-term debt	1,299,788	919,744	828,514	1,134,675	1,009,379	1,182,183	1,187,398	2,326,416	1,452,443	1,478,830
Total governmental activities expenses	32,575,446	31,493,613	31,552,915	28,044,495	24,837,295	23,810,608	24,496,931	24,727,819	24,860,752	26,654,533
Business-type activities:										
Water and Wastewater	10,599,018	10,412,234	10,639,686	11,042,489	9,955,440	8,687,380	9,435,022	9,054,734	7,768,721	7,433,263
Solid Waste	4,483,587	4,368,411	3,850,543	4,147,973	4,348,050	4,117,588	4,044,683	4,047,757	3,863,097	3,517,000
Airport	1,035,359	925,905	850,901	687,702	668,097	536,560	507,619	505,452	532,689	532,828
Total business-type activities expenses	16,117,964	15,706,550	15,341,130	15,878,164	14,971,587	13,341,528	13,987,324	13,607,943	12,164,507	11,483,091
Total primary government expenses	$ 48,693,410	$ 47,200,163	$ 46,894,045	$ 43,922,659	$ 39,808,882	$ 37,152,136	$ 38,484,255	$ 38,335,762	$ 37,025,259	$ 38,137,624
Program Revenues										
Governmental activities:										
Fees, fines, and charges for services:										
General government	$ 1,468,352	$ 959,157	$ 896,763	$ 714,548	$ 725,949	$ 588,302	$ 405,601	$ 381,323	$ 363,068	$ 370,890
Public Safety	811,163	978,002	1,156,105	853,586	653,606	748,737	842,122	919,126	695,632	933,006
Emergency medical services	1,979,726	1,487,343	1,501,101	1,350,052	1,693,132	1,250,542	1,223,157	976,167	948,437	976,166
Other activities	-	-	-	-	-	155,378	394,360	399,142	260,053	372,935
Culture and recreation	33,373	43,670	76,676	85,163	73,359	-	-	-	-	-
Operating grants and contributions	889,479	648,763	585,580	484,336	273,122	233,899	99,359	16,179	-	-
Capital grants and contributions	625,616	446,200	137,739	571,469	1,065,726	463,568	454,010	724,994	500,163	702,133
Total governmental activities program revenues	5,807,709	4,563,135	4,353,964	4,059,154	4,484,894	3,440,426	3,418,609	3,416,931	2,767,353	3,355,130
Business-type activities:										
Charges for services:										
Water and Wastewater	12,276,613	12,297,037	12,205,565	10,806,055	12,121,383	11,744,692	12,160,485	11,034,905	9,411,060	8,719,988
Solid Waste	5,122,745	5,095,028	5,044,351	4,725,450	5,225,429	4,860,177	4,752,518	4,646,565	4,127,015	4,215,582
Airport	321,909	215,430	245,143	183,291	159,919	207,034	156,302	110,894	111,261	186,184
Operating grants and contributions	-	-	-	-	-	-	-	-	-	8,098
Capital grants and contributions	911,329	1,001,408	2,325,711	1,658,319	4,148,622	481,853	664,218	2,424,601	154,017	80,875
Total business-type activities program revenues	18,632,596	18,608,903	19,820,770	17,373,115	21,655,353	17,293,756	17,733,523	18,216,965	13,803,353	13,210,727
Total primary government program revenues	$ 24,440,305	$ 23,172,038	$ 24,174,734	$ 21,432,269	$ 26,140,247	$ 20,734,182	$ 21,152,132	$ 21,633,896	$ 16,570,706	$ 16,565,857
Net (Expense)/Revenue										
Governmental activities	$ (26,767,737)	$ (26,930,478)	$ (27,198,951)	$ (23,985,341)	$ (20,352,401)	$ (20,370,182)	$ (21,078,322)	$ (21,310,888)	$ (22,093,399)	$ (23,299,403)
Business-type activities	2,514,632	2,902,353	4,479,640	1,494,951	6,683,766	3,952,228	3,746,199	4,609,022	1,638,846	1,727,636
Total primary government net expense	$ (24,253,105)	$ (24,028,125)	$ (22,719,311)	$ (22,490,390)	$ (13,668,635)	$ (16,417,954)	$ (17,332,123)	$ (16,701,866)	$ (20,454,553)	$ (21,571,767)

Fiscal years prior to 2015 present the Economic Development Corporation as a blended component unit
Fiscal year 2015 Governmental Activities net position has been restated to reflect prior period adjustments related to implementation of GASB 68.

DRAFT

CITY OF WESLACO, TEXAS
CHANGES IN NET POSITION- CONTINTUED
LAST TEN FISCAL YEARS
(accrual basis of accounting)
TABLE II- CONTINUED

For the Fiscal Years Ended September 30,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental activities:										
Taxes:										
Ad valorem	$ 12,127,801	$ 12,002,082	$ 11,615,301	$ 11,264,052	$ 10,352,897	$ 9,767,217	$ 9,823,287	$ 9,710,670	$ 9,632,751	$ 9,729,729
Sales	10,063,222	9,356,472	8,929,546	8,682,523	8,779,266	11,441,937	11,182,267	10,578,320	9,864,624	9,218,352
Occupancy	349,728	365,473	444,151	351,911	384,439	419,960	382,934	336,419	358,390	359,421
Franchise and other	1,992,390	1,926,341	1,890,883	1,893,085	1,855,156	1,664,769	1,640,932	1,631,134	1,724,786	1,486,165
Intergovernmental	-	-	-	-	-	-	16,149	4,421	77,375	144,499
Investment earnings	272,670	191,883	103,608	60,217	31,839	130,602	89,278	66,619	64,147	139,903
Gain (loss) on sale/retirement of capital assets	55,829	-	44,939	-	-	56,720	(348,529)	116,255	100,339	(115,940)
Miscellaneous	353,746	858,322	353,902	721,662	232,759	377,674	226,739	249,246	301,972	348,954
Rescindment of contingency	-	-	-	-	-	-	-	-	550,000	-
Absences	-	-	-	-	-	-	-	191,261	-	-
Transfers	2,440,561	2,051,045	3,236,311	1,047,104	2,041,310	1,021,140	1,021,140	1,021,140	996,770	1,475,209
Total governmental activities	27,655,947	26,751,618	26,618,641	24,020,554	23,677,666	24,880,019	24,034,197	23,905,485	23,671,154	22,786,292
Business-type activities										
Investment earnings	13,124	7,672	2,044	1,513	1,350	4,013	19,609	13,629	109	618,350
Transfers	(2,440,561)	(2,051,045)	(3,236,311)	(1,047,104)	(2,041,310)	(1,021,140)	(1,021,140)	(1,021,140)	(996,770)	(1,475,209)
Total business-type activities	(2,427,437)	(2,043,373)	(3,234,267)	(1,045,591)	(2,039,960)	(1,017,127)	(1,001,531)	(1,007,511)	(996,661)	(856,859)
Total primary government	25,228,510	24,708,245	23,384,374	$ 22,974,963	$ 21,637,706	$ 23,862,892	$ 23,032,666	$ 22,897,974	$ 22,674,493	$ 21,929,433
Change in Net Position										
Governmental activities	$ 888,210	$ (178,860)	$ (580,310)	$ 35,213	$ 3,325,265	$ 4,509,837	$ 2,955,875	$ 2,594,597	$ 1,577,755	$ (513,111)
Business-type activities	87,195	858,980	1,245,373	449,360	4,643,806	2,935,101	2,744,668	3,601,511	642,185	870,777
Total primary government	$ 975,405	$ 680,120	$ 665,063	$ 484,573	$ 7,969,071	$ 7,444,938	$ 5,700,543	$ 6,196,108	$ 2,219,940	$ 357,666

DRAFT

CITY OF WESLACO, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (1)
(modified accrual basis of accounting)
TABLE III

For the Fiscal Years Ended September 30,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund										
Pre GASB 54										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 69,467
Unreserved	-	-	-	-	-	-	-	-	-	(104,146)
Post GASB 54										
Nonspendable	$ 5,138	$ 17,350	$ 18,308	$ 37,392	$ 34,790	$ 180,110	$ 33,249	$ -	$ -	$ -
Restricted	-	179,110	-	104,886	466,288	466,288	696,765	65,791	57,391	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	2,874,000	2,874,000	-	-	-	-	-	-	-	-
Unassigned	7,965,191	6,353,316	7,511,496	7,939,293	8,523,908	6,478,642	4,738,640	1,627,107	779,427	-
Total General Fund	$ 10,844,329	$ 9,423,776	$ 7,529,804	$ 8,081,571	$ 9,024,986	$ 7,125,040	$ 5,468,654	$ 1,692,898	$ 836,818	$ (34,679)
All Other Governmental Funds										
Pre GASB 54										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,505,458
Unreserved	-	-	-	-	-	-	-	-	-	4,985,087
Post GASB 54										
Nonspendable	$ -	$ -	$ -	$ 34,311	$ -	$ -	$ -	$ -	$ -	$ -
Restricted	15,407,807	2,408,585	3,617,027	3,958,733	5,512,740	1,793,631	1,691,574	1,772,642	1,618,055	-
Assigned	2,240,127	3,043,229	2,001,223	1,950,380	1,250,000	-	-	-	-	-
Unassigned, reported in:										
Special revenue funds	-	-	-	-	-	3,127,878	2,936,214	2,308,622	4,718,358	-
Capital projects funds	-	-	-	-	-	6,399,437	7,701,460	1,166,502	1,206,560	-
Total all other governmental funds	$ 17,647,934	$ 5,451,814	$ 5,618,250	$ 5,943,424	$ 6,762,740	$ 11,320,946	$ 12,329,248	$ 5,247,766	$ 7,542,973	$ 6,490,545

Source: Information obtained from the City's Annual Financial Report
(1) The City implemented GASB Statement No. 54 in fiscal year 2011

DRAFT

CITY OF WESLACO, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
TABLE IV

For the Fiscal Years Ended September 30,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues										
Taxes:										
Property taxes	$ 12,087,125	$12,131,253	$11,645,836	$11,273,279	$ 10,550,931	$ 9,932,967	$ 10,011,483	$ 9,710,637	$ 9,847,584	$ 9,717,429
Sales	10,063,222	9,356,472	8,929,546	8,682,523	8,779,266	11,441,937	11,182,267	10,578,320	9,864,624	9,218,352
Occupancy	349,728	365,473	444,151	351,911	384,439	419,960	382,934	336,419	358,390	359,421
Franchise and other	1,992,390	1,926,341	1,890,883	1,893,085	1,855,156	1,664,769	1,640,932	1,631,134	1,724,786	1,486,165
Charges for services	3,094,960	2,051,705	2,003,126	1,644,414	3,471,864	2,783,840	2,832,851	2,540,973	2,565,294	2,905,104
Program income	-	-	-	-	-	360,576	389,134	341,845	150,054	109,445
Intergovernmental	1,390,095	893,763	723,319	1,055,805	1,338,849	697,467	569,518	745,594	577,538	846,632
Licenses and permits	693,682	719,740	664,177	493,175	479,501	446,828	405,601	381,323	363,068	370,890
Investment income	272,670	191,883	103,608	60,217	31,839	130,602	89,278	66,619	64,147	139,903
Fines and forfeitures	503,972	696,728	752,327	698,250	523,767	636,486	668,891	772,752	463,778	583,066
Contributions	-	-	-	-	-	2,736	50	500	142	8,500
Miscellaneous	478,746	1,059,521	314,916	889,172	394,982	374,938	527,110	248,746	301,830	340,454
Total revenues	30,926,590	29,392,879	27,471,889	27,041,831	27,810,594	28,893,106	28,700,049	27,354,862	26,281,235	26,085,361
Expenditures										
General government	6,237,293	6,049,070	6,395,390	6,133,070	5,991,720	4,617,587	3,697,885	3,797,404	4,310,348	3,637,628
Public Safety	15,972,317	15,490,747	15,250,314	12,165,292	10,476,065	10,483,329	10,699,897	10,327,350	11,664,128	12,725,966
Public Works	4,745,924	5,665,443	4,377,328	2,104,864	1,790,960	1,558,496	1,556,054	1,299,033	1,342,074	1,390,192
Health	-	-	-	-	-	-	85,956	84,348	100,315	128,875
Culture and recreation	1,952,185	2,368,044	2,136,834	1,709,199	1,376,551	1,311,421	1,428,512	1,447,298	1,073,525	2,410,330
Economic development	590,635	576,780	581,915	589,640	593,849	1,568,220	2,144,101	1,923,521	2,171,025	3,633,445
Nondepartmental	-	-	-	-	-	565,216	477,223	395,172	684,020	779,286
Capital outlay	-	-	949,108	4,530,211	4,692,755	2,390,421	823,384	2,416,513	633,058	9,608,984
Debt service										
Principal	3,409,100	3,094,444	3,347,137	2,389,617	2,418,462	2,711,314	2,526,603	2,004,577	9,628,025	1,682,179
Interest and fiscal charges	1,051,561	755,633	782,830	786,594	890,033	1,152,048	1,197,893	1,352,412	1,420,192	1,490,122
Advance refunding escrow	-	-	-	77,555	-	-	-	-	-	
Total expenditures	33,959,015	34,000,161	33,820,856	30,486,042	28,230,395	26,358,052	24,637,508	25,047,628	33,026,710	37,487,007
Excess of revenues over (under) expenditures	(3,032,425)	(4,607,282)	(6,348,967)	(3,444,211)	(419,801)	2,535,054	4,062,541	2,307,234	(6,745,475)	(11,401,646)
Other Financing Sources (Uses)										
Proceeds from sale of capital assets	$ 55,829	$ 92,117	$ 300,741	$ -	$ -	$ 56,720	$ 56,950	$ 124,435	$ 367,174	$ 131,825
Debt Proceeds	14,257,349	4,506,702	2,184,974	4,450,281	658,299	-	22,157,515	1,155,000	9,044,918	-
Proceeds from 380 Agreements	-	-	-	-	-	-	-	-	-	7,629,307
Bond interest	-	-	-	-	-	-	-	-	-	-
Premium on bond	-	-	-	701,808	-	-	-	-	-	-
Bond redemption	-	-	-	(4,392,713)	-	-	(14,630,000)	-	-	-
Debt issuance costs	-	-	-	-	-	-	(366,731)	(30,323)	(101,814)	
Volunteer separation expense	-	-	-	-	-	-	-	-	-	(611,900)
380 Agreement expenditures	-	-	-	-	-	(738,139)	(581,949)	(780,562)	(912,644)	-
Accrued 380 Agreement Interest	-	-	-	-	-	-	-	(949,937)	-	-
Sales Tax rebates	-	-	-	-	-	(580,488)	(645,082)	(843,934)	-	-
Transfers in	4,780,188	5,065,169	4,686,079	2,208,425	2,419,014	-	-	-	-	164,040
Transfers out	(2,444,268)	(3,329,170)	(1,699,768)	(1,286,321)	(2,460,758)	(700,000)	(700,000)	(480,000)	(200,000)	(4,339)
Total other financing sources (uses)	16,649,098	6,334,818	5,472,026	1,681,480	616,555	(1,961,907)	5,290,703	(1,805,321)	8,197,634	7,308,933
Net change in fund balances	$ 13,616,673	$ 1,727,536	$ (876,941)	$ (1,762,731)	$ 196,754	$ 573,147	$ 9,353,244	$ 501,913	$ 1,452,159	$ (4,092,713)
Debt service as a percentage of noncapital expenditures	15%	13%	14%	14%	16%	19%	19%	17%	52%	13%

DRAFT

CITY OF WESALCO, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
TABLE V

Fiscal Year	Tax Roll Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	2009	$ 9,249,698	$ 8,628,830	93.29%	$ 553,762	9,182,592	99.27%
2011	2010	9,310,540	8,704,523	93.49%	531,572	9,236,095	99.20%
2012	2011	9,346,948	8,859,282	94.78%	409,852	9,269,134	99.17%
2013	2012	9,559,563	9,095,317	95.14%	378,072	9,473,389	99.10%
2014	2013	9,667,300	9,119,003	94.33%	438,010	9,557,013	98.86%
2015	2014	9,952,186	9,682,147	97.29%	136,897	9,819,044	98.66%
2016	2015	10,995,171	10,562,367	96.06%	228,377	10,790,744	98.14%
2017	2016	11,478,848	10,983,948	95.69%	440,955	11,424,903	99.53%
2018	2017	11,812,045	11,481,619	97.20%	44,169	11,525,788	97.58%
2019	2018	11,882,540	11,480,754	96.62%	-	11,480,754	96.62%

Source: Hidalgo County Tax Assessor-Collector
www.hidalgocountytax.org

DRAFT

CITY OF WESLACO, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
TABLE VI

FISCAL YEAR	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	TAX-EXEMPT	TOTAL TAXABLE ASSESSED VALUE	TOTAL DIRECT OVERLAPPING TAX RATE
2010	$ 777,550,051	$ 623,626,057	$ 351,568,233	$ 1,401,176,108	2.6978
2011	773,012,581	638,233,550	352,481,585	1,411,246,131	2.6978
2012	769,592,896	652,146,592	335,597,711	1,421,739,488	2.6978
2013	792,847,612	670,099,750	336,299,548	1,462,947,362	2.6996
2014	851,914,723	646,031,643	336,831,403	1,497,946,366	2.7113
2015	804,694,927	675,552,726	388,852,013	1,480,247,653	2.7363
2016	905,060,888	755,965,371	413,829,808	1,661,026,259	2.7357
2017	934,058,109	799,468,448	410,195,911	1,733,526,557	2.7357
2018	1,001,015,474	810,655,535	483,054,753	1,811,671,009	2.7357
2019	1,038,039,659	847,999,734	497,055,323	1,886,039,393	2.7357

Source: Hidalgo County Appraisal District
www.hidalgoad.org

DRAFT

CITY OF WESLACO, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT CALENDAR YEAR AND NINE YEARS AGO
TABLE VII

	2018			2009		
TAXPAYER	**TAXABLE ASSESSED VALUE**	**RANK**	**% OF TOTAL CITY TAXABLE ASSESSED VALUE**	**TAXABLE ASSESSED VALUE**	**RANK**	**% OF TOTAL CITY TAXABLE ASSESSED VALUE**
H E Butt Grocery Company	$ 40,771,625	1	2.16%	$ 38,475,794	1	2.75%
H E B Weslaco Transportation	20,456,646	2	1.08%	12,594,975	2	0.90%
Wal-Mart Real Estate Business	17,892,244	3	0.95%	8,635,324	5	0.62%
AEP Texas Central Co	16,978,340	4	0.90%	6,298,560	10	0.45%
G3C Weslaco Westgate	16,134,238	5	0.86%			
Capcor Weslaco LTD	14,600,000	6	0.77%			
BOYD Weslaco LTD	10,786,798	7	0.57%			
Lowes Home Centers Inc	8,598,041	8	0.46%			
Jazman RGV Group	8,124,051	9	0.43%			
HD Development Properties LP	8,084,180	10	0.43%	4,642,820	16	0.33%
Weslaco Palm Plaza	7,638,938	11	0.41%	5,807,190	11	0.41%
Weslaco MHC Limited Partnership	7,577,946	12	0.40%			
HIC Texas LLC	7,432,372	13	0.39%	4,538,362	17	0.32%
JC Penney #1101	7,395,218	14	0.39%	6,747,644	8	0.48%
WesFar Apartments LLC	6,999,726	15	0.37%			
Weslaco Motors LLP	6,609,411	16	0.35%			
535 US Hwy 83 Investors	6,500,000	17	0.34%			
Universal Health Realty Income Trust	6,439,368	18	0.34%			
Weslaco Ford/Mercury Inc	6,439,111	19	0.34%			
RST Texas Retail Estate LP	5,950,824	20	0.32%			
Clearview Weslaco LLP				10,878,712	3	0.78%
John Knox Villages				10,501,271	4	0.75%
Reyna Family Land LTD				8,626,661	6	0.62%
Wal-Mart Property Tax Department				8,164,299	7	0.58%
2300 Sugar Sweet Realty LLC				5,722,532	12	0.41%
Lowe's #2980				6,410,698	9	0.46%
Home Depot Centers Inc				5,194,551	13	0.37%
Verizon Southwest				4,868,350	14	0.35%
Knapp Medical Center				4,714,172	15	0.34%
SDI Weslaco Holdings				4,524,398	18	0.32%
RGV Express LTD				4,488,802	19	0.32%
Saenz Maximo				4,045,487	20	0.29%
TOTAL	**$ 231,409,077**		**12.27%**	**$ 165,880,602**		**11.84%**

Source:
www.hidalgoad.org

DRAFT

CITY OF WESLACO, TEXAS
PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
TABLE VIII

		City Direct Rates			OVERLAPPING RATES					
FISCAL YEAR	TAX YEAR	MAINTENANCE & OPERATION	INTEREST & SINKING	(PER $100) CITY	(Per $100) WISD	STC	(Per $100) Hidalgo Co	(Per $100) DD #1	(Per $100) STISD	(Per $100) Total
PROPERTY TAX RATES										
2010	2009	0.5152	0.1815	0.6967	1.1397	0.1497	0.5900	0.0725	0.0492	2.6978
2011	2010	0.5049	0.1918	0.6967	1.1397	0.1497	0.5900	0.0725	0.0492	2.6978
2012	2011	0.5039	0.1928	0.6967	1.1397	0.1497	0.5900	0.0725	0.0492	2.6978
2013	2012	0.5016	0.1951	0.6967	1.1397	0.1507	0.5900	0.0733	0.0492	2.6996
2014	2013	0.5006	0.1861	0.6867	1.1397	0.1500	0.5900	0.0957	0.0492	2.7113
2015	2014	0.4866	0.1901	0.6767	1.1397	0.1850	0.5900	0.0957	0.0492	2.7363
2016	2015	0.5560	0.1207	0.6767	1.1397	0.1850	0.5900	0.0951	0.0492	2.7357
2017	2016	0.5586	0.1081	0.6667	1.1597	0.1850	0.5800	0.0951	0.0492	2.7357
2018	2017	0.5146	0.1521	0.6667	1.1597	0.1850	0.5800	0.0951	0.0492	2.7357
2019	2018	0.5143	0.1524	0.6667	1.1597	0.1850	0.5800	0.0951	0.0492	2.7357
TAX LEVIES										
2010	2009			$ 9,249,698	$ 20,544,560	$ 41,736,459	$ 161,779,404	$ 18,803,344	$ 13,870,003	$ 265,983,468
2011	2010			9,310,540	19,795,607	37,953,268	148,860,984	18,910,655	13,752,694	248,583,748
2012	2011			9,346,948	20,111,115	38,191,930	150,274,322	19,197,219	13,901,594	251,023,128
2013	2012			9,559,563	21,597,467	43,100,124	165,736,613	19,880,682	14,279,092	274,153,542
2014	2013			9,667,300	21,552,277	42,899,924	165,736,613	25,956,088	14,279,092	280,091,295
2015	2014			9,952,186	23,002,324	54,881,207	171,956,770	27,107,682	14,792,577	301,692,745
2016	2015			10,995,171	23,464,321	56,775,623	179,965,377	28,837,880	15,689,081	315,727,453
2017	2016			11,478,848	24,406,360	59,677,412	189,058,158	30,258,335	16,467,923	331,347,036
2018	2017			11,812,045	25,578,128	61,936,282	182,090,796	31,810,341	17,291,319	330,518,911
2019	2018			11,882,540	28,008,489	70,877,607	217,365,496	34,953,292	19,071,850	382,159,273

DRAFT

DRAFT

(This page intentionally left blank)

CITY OF WESLACO, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF SEPTEMBER 30, 2019
TABLE IX

	GROSS DEBT Less SINKING FUND	ESTIMATED % DEBT APPLICABLE TO CITY OF WESLACO	CITY OF WESLACO SHARE OF DEBT
City of Weslaco, Texas	$ 37,489,309	100.00%	$ 37,489,309
Total Direct Debt	37,489,309		37,489,309
Weslaco Ind School Dist	70,922,000	72.44%	51,375,897
Hidalgo County	350,540,000	5.31%	18,613,674
Hidalgo Co Drainage Dist #1	183,725,000	5.54%	10,178,365
South Texas College	136,110,000	4.99%	6,791,889
Total overlapping debt	741,297,000		86,959,825
		Total direct and overlapping debt:	**$ 124,449,134**
		Percent of Assessed Valuation:	6.60%
		Direct Overlapping Debt per Capita:	$ 3,023

POPULATION:	41,171
ASSESSED VALUATION	$ 1,886,039,393

DRAFT

CITY OF WESLACO, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
TABLE X

Legal Debt Margin Calculation to Fiscal Year 2019

Assessed Value	$	1,886,039,393
Debt Limit (10% of assessed value)		188,603,939
Debt applicable to limit:		
General oustanding debt		90,923,453
Less: Amount set aside for repayment of general obligation debt		(382,103)
Total net debt applicable to limit		90,541,350
Legal debt margin		98,062,589

	2010	2011	2012	2013
Debt Limit	$ 133,153,378	$ 141,124,613	$ 142,173,949	$ 139,051,427
Total net debt applicable to limit	24,605,645	24,605,645	21,684,025	26,487,380
Legal debt margin	$ 108,547,733	$ 116,518,968	$ 120,489,924	$ 112,564,047
Total net debt applicable to the limit as a percentage of debt limit	18.48%	17.44%	15.25%	19.05%

DRAFT

Note: In 1955, the State Legislature enacted the 10% debt limit rate for school districts in Texas and has subsequently been used by municipalities as a general rule in computing debt margin.

2014	2015	2016	2017	2018	2019
$ 159,911,825	$ 151,195,149	$ 166,102,626	$ 173,352,656	$ 181,167,101	$ 188,603,939
24,605,645	23,040,965	19,704,803	18,296,141	16,806,190	90,541,350
$ 135,306,180	$ 128,154,184	$ 146,397,823	$ 155,056,515	$ 164,360,911	$ 98,062,589
15.39%	15.24%	11.86%	10.55%	9.28%	48.01%

DRAFT

CITY OF WESLACO, TEXAS
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
TABLE XI

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Plus: CIP Fee (1) Non-Operating	Net Available	Debt Service		Coverage
					Principal	Interest	
2010	$ 7,846,367	$ 5,990,804	$ 621,306	$ 2,476,869	$ 340,000	$ 130,870	5.26
2011	8,789,754	6,094,985	621,415	3,316,184	542,298	64,930	5.46
2012	10,354,040	5,846,464	680,865	5,188,441	472,092	112,753	8.87
2013	11,475,677	6,655,622	684,808	5,504,863	480,224	97,652	9.53
2014	10,649,451	7,330,737	727,055	4,045,768	492,312	82,233	7.04
2015	11,372,511	6,702,152	703,986	5,374,345	532,148	65,993	8.99
2016	10,504,921	7,162,537	649,682	3,992,065	545,981	48,918	6.71
2017	11,207,113	8,364,535	689,843	3,532,421	560,500	31,398	5.97
2018	11,429,958	5,886,226	684,998	6,228,730	574,676	13,410	10.59
2019	12,148,004	8,870,739	642,214	3,919,479	138,151	2,152	27.94

DRAFT

CITY OF WESLACO, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
TABLE XII

Governmental Activities

Fiscal Year	General Obligation Bonds	Certificate of Obligation	Capital Leases	Bond Premiums	Notes Payable	Total Governmental Activities	Percentage of Personal Income	Per Capita
2010	$ 1,276,800	$ 23,755,396	$ -	$ -	$ -	$ 25,032,196	4.87%	721.37
2011	620,800	23,223,916	-	-	-	23,844,716	4.49%	668.48
2012	419,200	21,776,008	-	413,195	-	22,608,403	3.96%	613.59
2013	208,000	26,443,550	-	610,724	-	27,262,274	4.70%	734.97
2014	-	24,894,102	1,693,177	563,767	-	27,151,046	4.61%	722.08
2015	2,006,250	21,110,000	1,947,164	516,809	-	25,580,223	4.17%	648.03
2016	1,532,231	19,285,000	2,099,678	1,171,661	-	24,088,570	3.50%	601.72
2017	1,037,731	17,800,000	2,983,316	1,000,740	431,333	23,253,120	3.23%	576.17
2018	527,407	16,425,000	3,921,594	1,017,845	395,458	22,287,304	2.87%	541.34
2019	8,850,000	18,800,000	3,199,442	2,071,103	357,091	33,277,636	4.29%	808.28

Business-Type Activities

Fiscal Year	General Obligation Bonds	Certificate of Obligation	Revenue Bonds	Capital Leases	Tax Notes	Bond Premiums	Total Business-Type Activities	Percentage of Personal Income	Per Capita
2010	$ 718,200	$ 3,135,000	$ 22,724,604	$ -	$ -	$ -	$ 26,577,804	5.17%	765.91
2011	1,300,284	2,845,000	21,290,000	-	-	-	25,435,284	4.79%	713.07
2012	1,089,792	2,470,000	45,215,000	-	8,500,000	1,366,793	58,641,585	10.27%	1,591.53
2013	870,768	2,090,000	44,790,000	-	8,040,000	1,366,793	57,157,561	9.86%	1,540.93
2014	768,456	1,700,000	44,325,000	-	7,735,000	1,800,466	56,328,922	9.56%	1,498.07
2015	529,308	19,230,000	34,700,000	-	6,545,000	1,699,141	62,703,449	10.23%	1,588.47
2016	404,029	49,260,000	870,000	-	4,810,000	4,734,806	60,078,835	8.74%	1,500.73
2017	273,745	48,090,000	440,000	-	2,620,000	6,909,104	58,332,849	8.10%	1,445.39
2018	138,853	48,090,000	-	6,501,903	-	6,082,019	60,812,775	7.83%	1,477.08
2019	-	45,880,000	-	6,532,513	-	5,233,304	57,645,817	7.42%	1,400.16

Fiscal years prior to 2015 present the Economic Development Corporation as a blended component unit.

DRAFT

DRAFT

(This page intentionally left blank)

CITY OF WESLACO, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING BY TYPE
LAST TEN FISCAL YEARS
TABLE XIII

Governmental Activities

Fiscal Year	General Obligation Bonds	Certificate of Obligation	Capital Leases	Bond Premiums	Notes Payable	Debt Service Restricted Net Assets	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
2010	$ 1,276,800	$ 23,755,396	$ -	$ -	$ -	$ 384,590	$ 24,647,606	1.76%	710.29
2011	620,800	23,223,916	-	-	-	603,258	23,241,458	1.65%	651.57
2012	419,200	21,776,008	-	413,195	-	924,187	21,684,216	1.53%	588.51
2013	208,000	26,443,550	-	610,724	-	949,798	26,312,476	1.80%	709.37
2014	-	24,894,102	1,693,177	563,767	-	996,317	26,154,729	1.75%	695.59
2015	2,006,250	21,110,000	1,947,164	516,809	-	798,285	24,781,938	1.67%	627.80
2016	1,532,231	19,285,000	2,099,678	1,171,661	-	540,114	23,548,456	1.42%	588.23
2017	1,037,731	17,800,000	2,983,316	1,000,740	431,333	146,217	23,106,903	1.33%	572.55
2018	527,407	16,425,000	3,921,594	1,017,845	395,458	400,508	21,886,796	1.21%	531.61
2019	8,850,000	18,800,000	3,199,442	2,071,103	357,091	382,103	32,895,533	1.74%	799.00

Business-Type Activities

Fiscal Year	General Obligation Bonds	Certificate of Obligation	Revenue Bonds	Capital Leases	Tax Notes	Bond Premiums	Debt Service Restricted Net Assets	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
2010	$ 718,200	$ 3,135,000	$ 22,724,604	$ -	$ -	$ -	$ 384,590	$ 26,193,214	1.87%	754.83
2011	1,300,284	2,845,000	21,290,000	-	-	-	603,258	24,832,026	1.76%	696.16
2012	1,089,792	2,470,000	45,215,000	-	8,500,000	1,366,793	924,187	57,717,398	4.06%	1,566.45
2013	870,768	2,090,000	44,790,000	-	8,040,000	1,366,793	949,798	56,207,763	3.84%	1,515.32
2014	768,456	1,700,000	44,325,000	-	7,735,000	1,800,466	996,317	55,332,605	3.69%	1,471.57
2015	529,308	19,230,000	34,700,000	-	6,545,000	1,699,141	798,285	61,905,164	4.18%	1,568.25
2016	404,029	49,260,000	870,000	-	4,810,000	4,734,806	540,114	59,538,721	3.58%	1,487.24
2017	273,745	48,090,000	440,000	-	2,620,000	6,909,104	146,217	58,186,632	3.36%	1,441.76
2018	138,853	48,090,000	-	6,501,903	-	6,082,019	400,508	60,412,267	3.33%	1,467.35
2019	-	45,880,000	-	6,532,513	-	5,233,304	382,103	57,263,714	3.04%	1,390.87

Fiscal years prior to 2015 present the Economic Development Corporation as a blended component unit.

DRAFT

CITY OF WESLACO, TEXAS
TAXABLE SALES BY INDUSTRY
LAST TEN CALENDAR YEARS
TABLE XIV

	CALENDAR YEAR			
Description	**2009**	**2010**	**2011**	**2012**
Agriculture, Forestry, Fishing, Hunting	$ 10	$ -	$ -	$ -
Construction	835,222	998,716	1,547,374	2,839,442
Manufacturing	2,568,436	2,301,576	1,043,977	944,415
Wholesale Trade	9,022,657	8,358,327	10,052,972	12,488,875
Retail trade	251,829,708	275,128,934	296,818,500	317,956,827
Transportation and warehousing	205,606	1,417,200	1,311,262	1,637,871
Information	7,063,176	6,916,201	7,440,719	9,086,834
Finance and insurance	1,966,880	2,172,227	2,096,979	1,999,036
Real estate, rental and leasing	11,531,735	3,062,869	2,730,662	2,783,960
Professional, scientific and technical	799,762	891,767	1,136,202	1,072,369
Administration, support, waste management, and remediation	3,434,638	1,730,296	3,592,463	6,176,976
Educational Services	27,003	17,608	38,083	57,033
Health care and social assistance	305,582	696,535	512,033	560,036
Arts, entertainment, and recreation	610,900	780,044	1,774,225	1,692,620
Accomodation and food service	66,500,272	70,735,449	76,342,659	82,835,766
Other Services	8,371,356	8,923,286	9,623,843	10,287,220
Other	24,022	16,125	19,346	15,201
Total	**$ 365,096,965**	**$ 384,147,160**	**$ 416,081,299**	**$ 452,434,481**
City Direct Sales Tax	2.00%	2.00%	2.00%	2.00%

Source:
https://mycpa.cpa.state.tx.us/allocation/QtrSalesReportByResults

DRAFT

CALENDAR YEAR					
2013	**2014**	**2015**	**2016**	**2017**	**2018**
$ -	$ 3,207	$ 481	$ -	$ -	$ -
4,144,701	3,219,615	4,096,068	4,826,488	4,674,526	9,760,889
1,374,389	2,222,116	2,378,251	2,445,955	2,072,963	2,107,094
12,138,082	11,505,002	10,535,297	19,201,140	16,838,228	15,259,410
321,405,175	331,306,451	321,305,069	309,212,380	305,882,008	328,057,738
303,218	276,655	-	281,022	-	-
13,229,751	13,421,501	12,686,024	12,326,179	13,508,709	14,393,780
2,177,332	2,641,731	1,607,030	2,651,045	2,878,573	3,251,223
2,881,418	2,356,502	2,654,053	5,278,955	6,528,384	7,465,029
838,393	989,140	1,137,739	1,024,656	1,018,046	993,481
5,830,822	5,368,529	2,194,032	1,768,350	2,109,445	2,299,598
60,791	166,539	94,791	350,578	318,639	330,995
560,511	691,519	1,256,497	941,118	704,434	767,353
1,952,878	2,581,663	3,673,234	3,377,805	4,406,081	4,652,256
86,549,881	96,841,186	109,219,280	111,418,585	115,038,118	122,294,284
10,073,577	10,221,189	10,775,234	11,543,232	11,810,678	15,390,148
17,086	19,870	22,000	6,560	16,481	14,056
$ 463,538,005	**$ 483,832,415**	**$ 483,635,080**	**$ 486,654,048**	**$ 487,805,313**	**$ 527,037,334**
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

DRAFT

CITY OF WESLACO, TEXAS
SALES TAX REVENUE PAYERS BY INDUSTRY
CALENDAR YEARS 2018 AND 2009
TABLE XV

	2018				2009			
	Number of Filers	**% of Total**	**Tax Liability**	**% of Total**	**Number of Filers**	**% of Total**	**Tax Liability**	**% of Total**
Construction	71	6.50%	$ 195,218	1.85%	39	5.43%	$ 16,704	0.23%
Manufacturing	59	5.40%	42,142	0.40%	23	3.20%	51,369	0.70%
Wholesale Trade	82	7.50%	305,188	2.90%	26	3.62%	180,453	2.47%
Retail trade	388	35.50%	6,561,155	62.25%	290	40.39%	5,036,594	68.98%
Transportation and warehousing	2	0.18%	0	0.00%	5	0.70%	4,112	0.06%
Information	24	2.20%	287,876	2.73%	19	2.65%	141,264	1.93%
Finance and insurance	14	1.28%	65,024	0.62%	17	2.37%	39,338	0.54%
Real estate, rental and leasing	17	1.56%	149,301	1.42%	14	1.95%	230,635	3.16%
Professional, scientific and technical	30	2.74%	19,870	0.19%	32	4.46%	15,995	0.22%
Administration, support, waste management, and remediation	49	4.48%	45,992	0.44%	39	5.43%	68,693	0.94%
Educational Services	7	0.64%	6,620	0.06%	8	1.11%	540	0.01%
Health care and social assistance	13	1.19%	15,347	0.15%	10	1.39%	6,112	0.08%
Arts, entertainment, and recreation	22	2.01%	93,045	0.88%	8	1.11%	12,218	0.17%
Accomodation and food service	184	16.83%	2,445,886	23.20%	115	16.02%	1,330,005	18.21%
Other Services	123	11.25%	307,803	2.92%	65	9.05%	167,427	2.29%
Other	8	0.73%	281	0.00%	8	1.11%	480	0.01%
Total	**1,093**	**100.00%**	**$ 10,540,747**	**100.00%**	**718**	**100.00%**	**$ 7,301,939**	**100.00%**

Note: The tax liability was calculated from amounts reported by the Comptroller's Office as sales subject to sales tax. Because of amounts retained by the state for administration and timing differences due to accounts under audit, the totals will not necessarily compare with actual sales tax rebates received by the City.

DRAFT

CITY OF WESLACO, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS
TABLE XVI

FISCAL YEAR	CITY DIRECT RATE	STATE RATE	TOTAL TAX RATE
2009	2.00%	6.25%	8.25%
2010	2.00%	6.25%	8.25%
2011	2.00%	6.25%	8.25%
2012	2.00%	6.25%	8.25%
2013	2.00%	6.25%	8.25%
2014	2.00%	6.25%	8.25%
2015	2.00%	6.25%	8.25%
2016	2.00%	6.25%	8.25%
2017	2.00%	6.25%	8.25%
2018	2.00%	6.25%	8.25%

DRAFT

CITY OF WESLACO, TEXAS
MISCELLANEOUS STATISTICAL FACTS
SEPTEMBER 30, 2019
TABLE XVII

Date of Incorporation:	1919
Date of Adoption of City Charter:	December 14, 1927
Form of Government:	Single Member District
Area:	14.72 Square Miles

Miles of Street:	
Graded	1.65
Paved	227
Miles of Sewers:	
Storm	97.3
Sanitary	214.2
Building Permits:	
Permits Issued	2039
Estimated Cost	$ 58,919,796
Fire Protection:	
Number of Stations	3
Number of Employees	72
Number of Volunteers	0
Police Protection	
Number of Sub-station	1
Number of Stations	1
Number of Employees	109
Recreation	
Parks-Number of Acres (Developed)	171.97
Parks-Number of Acres (Undeveloped)	57.99
Skateboard Parks	1
Tennis Courts	9
Golf Courses	2
Swimming Pools	1
Parks	7

City:	
Number of City Employees	317
Number of Street Lights	1600
Municipal Water Plant:	
Number of Connections:	11,609
Miles of Water Mains	131.0
Average Daily:	**Gallons**
Consumption	5,150,000
Daily Plant Capacity	8,000,000
Water Sold for Year	1,430,876,700
Population:	
1940 Census	6,883
1950 Census	7,487
1960 Census	15,649
1970 Census	15,313
1980 Census	19,331
1990 Census	25,608
2000 Census	26,935
2010 Census	35,670
2019-Estimated	41,171

Number of Hospitals/ER's			
KNAPP Medical Center	1	No. of beds	233
South Texas ER	1	No. of beds	10
Valley Baptist Micro-Hospital	1	No. of beds	22

Education:

Public/Private Schools

Weslaco ISD, Grades Prek-12	
High School	3
Alternative Schools	2
Middle Schools	4
Elementary Schools	11
IDEA Public Schools, Grades PreK-12	
South Texas ISD, Grades 9-12	
Horizon Montessori II, Grades K-8	
San Martin De Porres Catholic School, Grades Prek-5	
Mid Valley Christian School, Grades PreK-12	

Colleges/Universities

South Texas College Mid Valley Campus
UTRGV-Robert C. Vackar College of Business & Entrepreneurship
Texas A&M University of Kingsville Citrus Center
Texas A&M University AgriLife Research & Extension Center
South Texas Vo-Tech
Valley Grande Institude for Academic Studies

Airports	1

Source:
City of Weslaco
Finance Department
www.weslacoedc.com
Weslaco ISD

DRAFT

CITY OF WESLACO, TEXAS
DEMOGRAPHIC AND ECONOMICS STATISTICS
LAST TEN CALENDAR YEARS
TABLE XVIII

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA PERSONAL INCOME	UNEMPLOYMENT RATE
2009	33,354	$ 507,814,650	$ 15,225	8.3%
2010	34,701	514,199,418	14,818	9.9%
2011	35,670	530,698,260	14,878	11.3%
2012	36,846	570,744,540	15,490	11.4%
2013	37,093	579,466,846	15,622	10.2%
2014	37,601	589,433,276	15,676	8.2%
2015	39,474	612,754,902	15,523	10.0%
2016	40,033	687,726,907	17,179	9.7%
2017	40,358	720,148,152	17,844	7.3%
2018	41,171	776,443,889	18,859	7.4%

Source: www.census.gov

DRAFT

CITY OF WESLACO, TEXAS
OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(dollars in thousands)
TABLE XIX

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Building permits issued	2,088	1,964	1,946	1,935	1,998	2,001	2,039	2,099	2,309	1,688
Building inspections conducted	4,054	3,625	3,488	3,260	3,985	4,670	4,991	5,066	5,117	6,179
Police										
Physical Arrests-Adults	1,733	2,624	2,619	2,747	2,308	2,572	2,531	2,693	2,774	2,460
Physical Arrests-Juveniles	674	620	639	385	474	306	274	352	363	318
Fire										
Fire responses	1,825	1,876	1,704	1,696	1,751	2,097	1,897	1,876	2,197	2,410
EMS responses	5,219	5,042	5,486	5,251	5,919	5,443	5,880	6,424	6,511	6,614
Library										
Volumes in collection	58,246	58,814	67,800	66,368	69,903	72,514	76,787	80,723	83,145	90,066
Total volumes borrowed	57,252	60,876	64,790	46,606	53,185	53,416	52,469	49,769	50,267	55,688
Water										
New connections	140	133	133	126	74	121	168	281	281	377
Average daily consumption (thousands of gallons)	5,765	6,010	6,010	5,289	4,804	5,262	5,809	5,232	5,232	5,150
Peak daily consumption (thousands of gallons)	7,685	8,860	-	6,806	7,953	6,174	6,740	5,145	5,145	6,450
Wastewater										
Average daily wastewater treatment (thousands of gallons)	4,669	4,133	-	4,917	3,793	3,680	3,680	4,100	4,100	3,677
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	1	1	1	1	1	1	1	1	1	1
Patrol Units	75	26	70	56	59	59	59	60	60	75
Fire Stations	3	3	3	3	3	3	3	3	3	3
Other public works										
Street (miles)	97.54	97.54	97.54	223.00	223.00	223.00	223.00	223.00	223.00	227.00
Streetlights	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Parks & Recreation										
Acreage (Developed)	153.53	153.53	153.53	171.97	171.97	171.97	171.97	171.97	171.97	171.97
Acreage (Undeveloped)	-	-	-	-	-	-	-	-	-	57.99
Playgrounds	11	11	11	16	16	16	16	16	16	16
Golf courses (private)	1	1	1	2	2	2	2	2	2	2
Water										
Water main (miles)	126.00	126.0	126.0	128.0	129.6	129.6	129.6	129.6	129.6	131.0
Fire hydrants	-	-	-	-	1,670	1,670	1,670	1,670	1,670	1,682
Storage capacity (thousands of gallons)	2,385	7,900	7,900	2,385	6,385	6,385	6,385	6,385	6,385	6,385
Wastewater										
Sanitary sewer (miles)	118.01	118.01	118.01	213.00	213.31	213.31	213.31	213.31	213.31	214.20
Storm Sewer (miles)	50.94	50.94	50.94	96.00	96.39	96.39	96.39	96.39	96.39	97.30
Treatment capacity (thousands of gallons)	7,250	7,250	7,250	7,250	8,250	8,250	8,250	8,250	8,250	8,250

DRAFT

CITY OF WESLACO, TEXAS
TOP TEN PRINCIPAL EMPLOYERS
CALENDAR YEAR 2018 AND 2009
TABLE XX

	2018			2009		
EMPLOYER	**EMPLOYEES**	**RANK**	**PERCENTAGE OF TOTAL CITY EMPLOYMENT**	**EMPLOYEES**	**RANK**	**PERCENTAGE OF TOTAL CITY EMPLOYMENT**
Weslaco ISD	2,400	1	36.99%	2,817	1	44.30%
Knapp Medical Center	888	2	13.68%	1,000	2	15.73%
South Texas College	500	3	7.71%	214	8	3.37%
IDEA Academy	500	4	7.71%	-	-	-
Border Patrol	450	5	6.93%	-	-	-
Wal-Mart	394	6	6.07%	260	7	4.09%
Woodcrafters	365	7	5.62%	592	3	9.31%
HEB (3 Locations)	350	8	5.39%	407	4	6.40%
Payne Auto Group	325	9	5.01%	389	5	6.12%
City of Weslaco	317	10	4.89%	351	6	5.52%
Foremost Paving	-	-	-	168	9	2.64%
Valley Grande Manor	-	-	-	161	10	2.53%
Total	**6,489**		**100.00%**	**6,359**		**100.00%**

Source: Municipal Advisory County of Texas
https://mactexas.com/IssuerAccess/Report/TopTenEmployers/101824

DRAFT

CITY OF WESLACO, TEXAS
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
TABLE XXI

Full - time Equivalent Employees as of September 30

FUNCTION	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	54	38	31	36	40	53	49	51	53	53
Legislative	7	7	7	7	7	7	7	7	7	7
Other	47	31	24	29	33	46	42	44	46	46
Public Safety	181	141	132	140	136	152	162	167	171	178
Public Works	29	25	37	22	42	45	45	44	44	44
Health & Welfare	3	2	1	2	2	3	3	3	4	4
Culture & Recreation	39	3	3	2	7	12	12	12	14	11
Refuse Collection	17	4	3	3	1	1	1	2	4	2
Library	20	12	11	17	16	16	16	15	15	15
Water	19	23	22	31	22	23	17	15	14	14
Wastewater	10	0	0	14	11	12	3	4	4	5
Airport	4	4	4	3	3	3	3	4	4	4
Museum	2	0	0	0	0	0	0	0	0	0
Total	**378**	**252**	**244**	**270**	**280**	**320**	**311**	**317**	**327**	**330**

DRAFT

COMPLIANCE SECTION

DRAFT

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
402 East Tyler Avenue
Harlingen, TX 78550-9122

(956) 423-3765
(956) 428-7520 (fax)
CRIcpa.com

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*

Honorable Mayor and
Members of the City Commission
City of Weslaco, 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, business-type activities, each major fund, and the aggregate remaining fund information of City of Weslaco, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise City of Weslaco, Texas' basic financial statements, and have issued our report thereon dated March 17, 2020. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component unit, as described in our report on the City of Weslaco, Texas' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

DRAFT

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be significant deficiencies.

DRAFT

(This page intentionally left blank)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Weslaco, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2019-002.

City of Weslaco, Texas' Response to Findings

City of Weslaco, Texas' response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City of Weslaco, Texas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

DRAFT

Cauz Riggs & Ingram, L.L.C.

Harlingen, Texas
March 17, 2020

DRAFT

(This page intentionally left blank)

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
* Material weakness(es) identified?	_____ yes	__X___ no
* Significant deficiencies identified that are not considered to be material weakness(es)?	__X___ yes	_____none reported
Noncompliance material to financial statements noted?	__X___ yes	_____ no

DRAFT

Section II – Findings Relating to the Financial Statement Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

A. Significant Deficiency in Internal Control

Schedule Reference Number: (2019-001)	**Emergency medical service billing and reconciliation process**
Criteria:	Internal controls should be designed and implemented over emergency medical service (EMS) billing and receipt collection to ensure financial statement amounts related to accounts receivable and allowance for doubtful accounts is based on accurate and up to date records. Also, internal controls should be designed and implemented over the reconciliation process for EMS billings, cash collections, adjustments, and write-offs.
Condition Found:	The reconciliation of EMS cash receipts processed through the City's accounting system and the City's billing software for EMS services did not encompass all cash receipts received. Amounts collected were not reflected in the City's billing software, EMS billings, posting of payments received, and follow up on returned bills were not performed timely.
Context:	Financial statement amounts related to the EMS accounts receivable and allowance for doubtful accounts do not reflect current activity throughout the year due to the timeliness of posting and inclusion of all cash receipts received.
Effect:	The City's accounts receivable balance and allowance for doubtful accounts could potentially be misstated due to timeliness of posting items related to EMS billings and collections as well as failing to include all payments received in the reconciliation process.
Cause:	The EMS department was behind in billing during the fiscal year and focused on posting past and current payments received against receivable balances in the City's billing software. This, along with reduction in staff, led to falling behind in the billing process.
Recommendation:	Develop cutoff dates for billing and posting EMS bills and collections to ensure all activity is accurately reflected in the accounting period. Reconciliation of EMS payments receipted through the City's accounting software should also be reconciled monthly to postings against accounts receivable in the City's separate billing software.
Views:	Management agrees with the findings. See corrective action plan beginning on page 204.

DRAFT

B. Significant Deficiency in Internal Control and Compliance Finding

Schedule Reference Number: (2019-002)	**Budgetary process and expenditures in excess of appropriations**
Criteria:	Internal controls should be designed to effectively monitor the budget and ensure the legal level of budgetary control is followed and any necessary amendments are processed timely. Also, City ordinance requires budget amendments to be made prior to exceeding appropriations at the department level, which is the legal level of budgetary control.
Condition Found:	As indicated in the notes to the City's financial statements, we noted instances in which the City's budget had been exceed in multiple departments in the general fund.
Context:	We noted ten departments with negative variances between the final budgeted amounts and actual expenditures for an aggregate total of $987,553.
Cause:	Lack of proper budgeting techniques or timely action by administration to amend the budget appropriately.
Effect:	The City incurs expenditures that are not budgeted in advance by the City Commission.
Recommendation:	Monitoring of the budget versus actual comparison should continue to be made on a monthly basis, and control over expenditures should include a review of available budget amounts prior to approval of purchase orders for the expenditure of funds.
Views:	Management agrees with the findings. See corrective action plan beginning on page 204.

DRAFT

City of Weslaco

"The City on the Grow"

David Suarez, Mayor
Letty Lopez, Mayor Pro-Tem, District 5
Leo Muñoz, Commissioner, District 1
Greg Kerr, Commissioner, District 2
Jose "J.P." Rodriguez, Commissioner, District 3
Adrian Farias, Commissioner, District 4
Josh Pedraza, Commissioner, District 6

Mike R. Perez, City Manager

Schedule of Findings and Responses
Corrective Action Plan

DRAFT

PROGRAM DESCRIPTION	CORRECTIVE ACTION PLAN
Reference Number: (2019-001)	**Emergency medical service billing and reconciliation process**
Corrective Action Plan:	Management will implement procedures that include reconciliations of EMS collections receipted through the City's accounting software and amounts posted to the separate billing software to make certain balances include all relevant EMS activity. In addition, the City shall implement cutoff dates for posting billings and collections to ensure all activity is reflected in appropriate accounting period.
Reference Number: (2019-002)	**Budgetary process and expenditures in excess of appropriations**
Corrective Action Plan:	During the fiscal year there were two rounds of budget amendments designed to incorporate unbudgeted projects into the budget to prevent overages. In the new fiscal year a mid-year evaluation will be performed of all accounts and unbudgeted items and amendments will be prepared accordingly.
Contact Person:	Vidal Roman, Finance Director
Implementation Time Frame:	Ongoing during current fiscal year

STATUS OF PRIOR YEAR'S FINDINGS/COMPLIANCE

Reference Number: (2018-001)

Accounting for capital leases in proprietary fund activities and other capital outlay items and liabilities related to capital outlay items

Status:

Finding has been resolved, no further corrective action is currently deemed necessary. No adjustments were identified for capital leases in proprietary fund activities and other capital outlay items and liabilities related to capital outlay items

Reference Number: (2018-002)

Accounting for long-term liabilities associated with bond premiums, landfill post-closure cost, deferred charges on refunding, capital lease payments, and obligation under Chapter 380 Agreement.

Status:

Finding has been resolved, no further corrective action is currently deemed necessary. No adjustments were identified for long-term liabilities mentioned in finding.

Reference Number: (2018-003)

Accounting period closing procedures

Status:

Finding has been resolved, no further corrective action is currently deemed necessary.

Reference Number: (2018-004)

Expenditures in excess of budget appropriations

Status:

The City formally amended the budget several times during the year due to several supplements needed for expenditures that were not budgeted. However, the final budget amendments were insufficient to provide for the functional variances. See current year finding (2019-002).

DRAFT

IP = Improvement Point		D = Control Deficiency	SD = Significant Deficiency		MW = Material Weakness
CONTROL NUMBER	**RATING**	**AREA**	**ITEM NOTED**	**SUGGESTION**	**MANAGEMENT ACTION**
None	IP	Utility Billing Accounts receivable	There is no documented review of abnormal readings from the City's Insights software that is used for water meters.	The review of readings from the City's Insights software for billing periods should be documented to ensure that controls in place have not only been designed but also implemented in the	Staff will commence maintaining a schedule or worksheet noting any abnormalites with the adjustments being made in the respective accounts affected. Accounts receivable
None	D	Utility Billing Accounts receivable	Approvals of utility billing account adjustments made to customer accounts for various reasons are not formally documented. These adjustments are either in the form of payment plans, account credits, or extension of time to	Adjustments made to customer accounts should be formally documented and approved. Periodic review of delinquent accounts should be performed to determine necessary steps to	The City will review the item noted and will implement a policy and/or procedure to formally address any adjustments. Delinquent reports will be conducted monthly for management
None	D	Utility Billing Accounts receivable	During review of the process of setting up customer accounts in the utility billing software, CRI noted there is no control designed to ensure that the correct customer classification	Customer accounts set up in the utility billing software should be reviewed by appropriate personnel to ensure the customer classification and related billing rates	This process will be reviewed and a procedure will be put in place to comply with this matter.
None	D	Equity/Fund balance	During our procedures over equity and fund balance accounts, CRI noted that the fund balance and/or Net position did not rollfoward from prior year. Certain reversals of adjustments related to property taxes were duplicated resulting in amounts not rolling over from the previous fiscal year correctly.	Management should verify beginning equity balances and asset/liability balances agreed to PY adjusted trial balance when closing out the accounting period to ensure all accounts reflect balances consistent with the audited	Current version of the financial system does not allow the closing of the prior fiscal year hence it posted to both years. We will be contacting the company to put measures in place to avoid this from occuring again.

None	D	EMS Billing	CRI identified one instance in which an EMS bill listed incorrect mileage in the customer charges. CRI further identified, that the certain EMS billings included lumped charges in the base	Implement a process that includes review of EMS billing submitted through the City's billing software to ensure charges are itemized and information regarding customer	We have already established a process whereas we meet with Fire Department EMS staff to address this matters. Actions have been taken to avoid this from happening again.
None	D	Disbursements	CRI identified one instance in which prepaid amounts related to a disbursement were entirely coded to expense.	Appropriate personnel from the finance department should review account coding for purchases to ensure amounts are accurately reflected and classified in the correct general	Staff will review all contracts for services that will overlap to another fiscal year and set up the account accordingly.
None	D	Grant expenditures	Grant expenditures are not reconciled to intergovernmental revenue at year end for purposes of determining completeness of federal and state grant expenses. In addition, all intergovernmental revenues are aggregated in one account which creates	We recommend management reconcile grant expenditures with related intergovernmental revenue and segregate significant grant activity in appropriate general ledger accounts.	The city has started setting up accounts for awarded grants and will maintain a worksheet to reconcile the revenue with associated expenditures.
None	D	Airport Hanger Rental Revenue	During testing of Airport revenues related to hangar rentals, CRI identified one instance in which a monthly invoice incorrectly billed more than the contract amount.	The City should implement procedures that include review of monthly bills related to hanger rentals prior to posting to the general ledger. This will ensure applicable accounts receivable and related revenue accounts reflect	Steps will be taken to make certain that the agreement reconciles to the monthly or annual billing.

None	D	Accrued liabilities	Balances of accrued liabilities relating to sales tax payable accounts were not reconciled to subsidiary accounts receivable amounts in the wastewater and solid waste funds.	The City should implement procedures that include periodic reconciliations of accrued liability accounts to subsidiary records. This will ensure payments are appropriately applied against liability accounts.	The city will review the process currently in place and implement procedures to address the situation at hand and avoid this from occurring in the future.
None	D	Accounts payable	3 exceptions were identified in the test of subsequent disbursements. Certain fees related to professional services were improperly excluded from accounts payable. In addition, the City recorded CIP and related accounts payable for an excavator truck that had not been received. Adjusting entries were needed to adjust the accounts payable and related expenditure accounts.	We recommend management to establish cutoff period for purchase orders to ensure all related accounts payables have been accurately reflected in appropriate accounts. In addition, disbursements should continue to be reviewed for posting in the correct accounting period.	City will make certain that any outstanding invoices are charged to the appropriate fiscal year.
None	D	Capital assets	During the review of significant disbursements, CRI identified certain expenditures were not capitalized for the City's water and wastewater and Airport funds. Adjusting entries were needed to record related capital assets. The City passed on adjustment for the airport fund.	Disbursements should continue to be reviewed for proper classification. In addition, other services and charges accounts of the City's proprietary funds should be reviewed to ensure all capital asset activity has been appropriately reclassed to capital	This occurred due to the coding of the expenditure. Purchasing will be double checking to determined that the correct account number is assigned to the purchase order.

None	D	Property taxes receivable	The calculation of allowance for uncollectible property taxes receivable did not include updated balances for property taxes receivable for tax years 2009 and prior. An adjusting entry was made to adjust allowance for uncollectible property	The amounts used in the calculation of allowance for uncollectible property taxes receivable should be agreed to subsidiary tax office reports to ensure the calculation is	Staff will make certain that this does not occur again and will take necessary measures.

City of Weslaco

"The City on the Grow"

David Suarez, Mayor
Letty Lopez, Mayor Pro-Tem, District 5
Leo Muñoz, Commissioner, District 1
Greg Kerr, Commissioner, District 2
Jose "J.P." Rodriguez, Commissioner, District 3
Adrian Farias, Commissioner, District 4
Josh Pedraza, Commissioner, District 6

Mike R. Perez, City Manager

Schedule of Findings and Responses
Corrective Action Plan

PROGRAM DESCRIPTION	CORRECTIVE ACTION PLAN
Reference Number: (2019-001)	**Emergency medical service billing and reconciliation process**
Corrective Action Plan:	Management will implement procedures that include reconciliations of EMS collections receipted through the City's accounting software and amounts posted to the separate billing software to make certain balances include all relevant EMS activity. In addition, the City shall implement cutoff dates for posting billings and collections to ensure all activity is reflected in appropriate accounting period.
Reference Number: (2019-002)	**Budgetary process and expenditures in excess of appropriations**
Corrective Action Plan:	During the fiscal year there were two rounds of budget amendments designed to incorporate unbudgeted projects into the budget to prevent overages. In the new fiscal year a mid-year evaluation will be performed of all accounts and unbudgeted items and amendments will be prepared accordingly.
Contact Person:	Vidal Roman, Finance Director
Implementation Time Frame:	Ongoing during current fiscal year

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3152

From:

Subject:
Discussion and consideration to approve Ordinance 2020-06 amending the City of Weslaco's budget for the Water and Sewer Capital Projects Fund in the amount of $63,010 for capital outlay acquisition and authorize the Mayor to execute any related documents. First reading of Ordinance of 2020-06. Possible action. (Staffed by Finance Department.)

Background:
The City Commission approved the acquisition of additional fleet for the Water/Wastewater department on the meeting of March 03, 2020. A budget amendment is required in order for the acquisition of these vehicles.

Funding Source (budget code, if applicable)**:**
2013 Capital Projects account number 405-5100-550100

Amount: $63,010.00	Term of Impact: Reduction of Fund Balance	Identified in Current Budget: Amended Budget

Additional Action Prompted:
Mayor's Signature
Budget Amendment
Ordinance - First Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Vidal Roman	Created/Initiated
Vidal Roman	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:
2013 CIP BUDGET AMENDMENT, O2020-06 Water Wastewater budget amendment

Responsibilities upon Approval:

CITY OF WESLACO
BUDGET AMENDMENT
FY 2019-20

FUND: **2013 Capital Projects**

DEPARTMENT: **Projects**

BUDGET AMENDMENT # _____

DATE: March 17,2020

FUND	G/L ACCT #	DESCRIPTIONS	CURRENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
405	5100-550100	Capital Outlay	$ -	$ 63,010	$ -	$ 63,010
405	10001025	Fund Balance - DON'T POST	-	-	63,010	(63,010)
			-		-	-
			-		-	-
					-	-
				-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			$ -	**$ 63,010.00**	**$ 63,010.00**	**$ -**

(Round up all amounts to the nearest dollar)

Justification:

To appropriation for purchase of vehicles for Water and Wastewater departments.

Department Head Approval — **Date**

Finance Director — **Date**

City Manager — **Date**

ORDINANCE 2020-06

AN ORDINANCE AMENDING ORDINANCE NUMBER 2019-39, APPROVING AND ADOPTING A BUDGET FOR THE CITY OF WESLACO, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, FINDING NEED TO AMEND THE 2019-2020 WATER/WASTEWATER BUDGET; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE, AND ORDAINING OTHER MATTERS WITH RESPECT TO THE SUBJECT MATTER HEREOF.

WHEREAS, the City Commission of the City of Weslaco utilized diligent thought and attention to the preparation of the 2019-2020 budget; and

WHEREAS, unusual and unforeseen conditions have arisen during the fiscal year which have, or will require, the expenditure of additional funds constituting an emergency expenditure; and

WHEREAS, Section 102.009 of the Texas Local Government Code authorizes the City to amend its budget in such a manner as to provide for emergency expenditures as an amendment to the original budget in a case of grave public necessity to meet an unusual and unforeseen condition; and

WHEREAS, the City Commission finds the amendments in the line items identified in the attached Exhibit A are reasonable, necessary, and for municipal purposes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS THAT:

SECTION 1. FINDINGS. The City Commission finds the statements made in the preamble above are true.

SECTION 2. BUDGET LINE ITEMS. The City Commission approves the budget amendments in the attached Exhibit A as such change is necessary to meet an unusual and unforeseen condition as the result of an emergency.

SECTION 3. BUDGET TOTAL. The City Commission further finds the amended budget identified in such Exhibit A will not cause the total expenditures in the budget to exceed the total amount of estimated revenue.

SECTION 4. APPROVAL. The 2019-2020 Official Budget, adopted by Ordinance 2019-39, is hereby reallocated, revised, amended and approved as set forth in the attached Exhibit A.

SECTION 5. AUTHORIZATION. The City Manager is authorized to undertake action to execute such transfers in accordance with state law, and file, or cause to be filed, a true and correct copy of this Ordinance, with the attached budget amendment, with the City Secretary.

SECTION 6. SEVERABILITY CLAUSE. It is the intent of the City Commission that each sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be deemed severable and, should any such sentence, paragraph, subdivision, clause, phrase or section be declared invalid or unconstitutional for any reason, such declaration of invalidity or unconstitutionality shall not be construed to affect the validity of those provisions of the Ordinance left standing.

SECTION 7. EFFECTIVE DATE. This Ordinance shall take effect upon first reading.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 17th day of March 2020.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this _____ day of _____2020.

CITY OF WESLACO

_____

David Suarez, **MAYOR**

ATTEST:

_____

Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____

Juan E. Gonzalez**, CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3133

From:
Rebekah De La Fuente

Subject:
Discussion and consideration after public hearing on behalf of Texas Regional Bank to approve Ordinance 2020-07 to rezone 1325 Dolores Huerta. Also being 4.50 Acres Gross being the W650.3'-S422.39' of Farm Tract 31 West Tract Subdivision, Weslaco, Hidalgo County, Texas from R-1 One-family dwelling district to B-2 Secondary and highway business district and authorize the Mayor to execute any related documents. First reading of Ordinance 2020-07. Possible action. (Staffed by Planning and Code Enforcement Department.)

Background:
The applicant is requesting to rezone 1325 Dolores Huerta. Nine (9) property owners within 200 feet of the applicant's property were notified by letter on February 21, 2020

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Public Hearing
Ordinance - First Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:
Notice of the application and the public hearing for the Planning and Zoning Commission and the City Commission appeared in The Monitor on February 19, 2020.

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**
The Planning & Zoning Commission recommended approval of the rezone request on March 4, 2020.

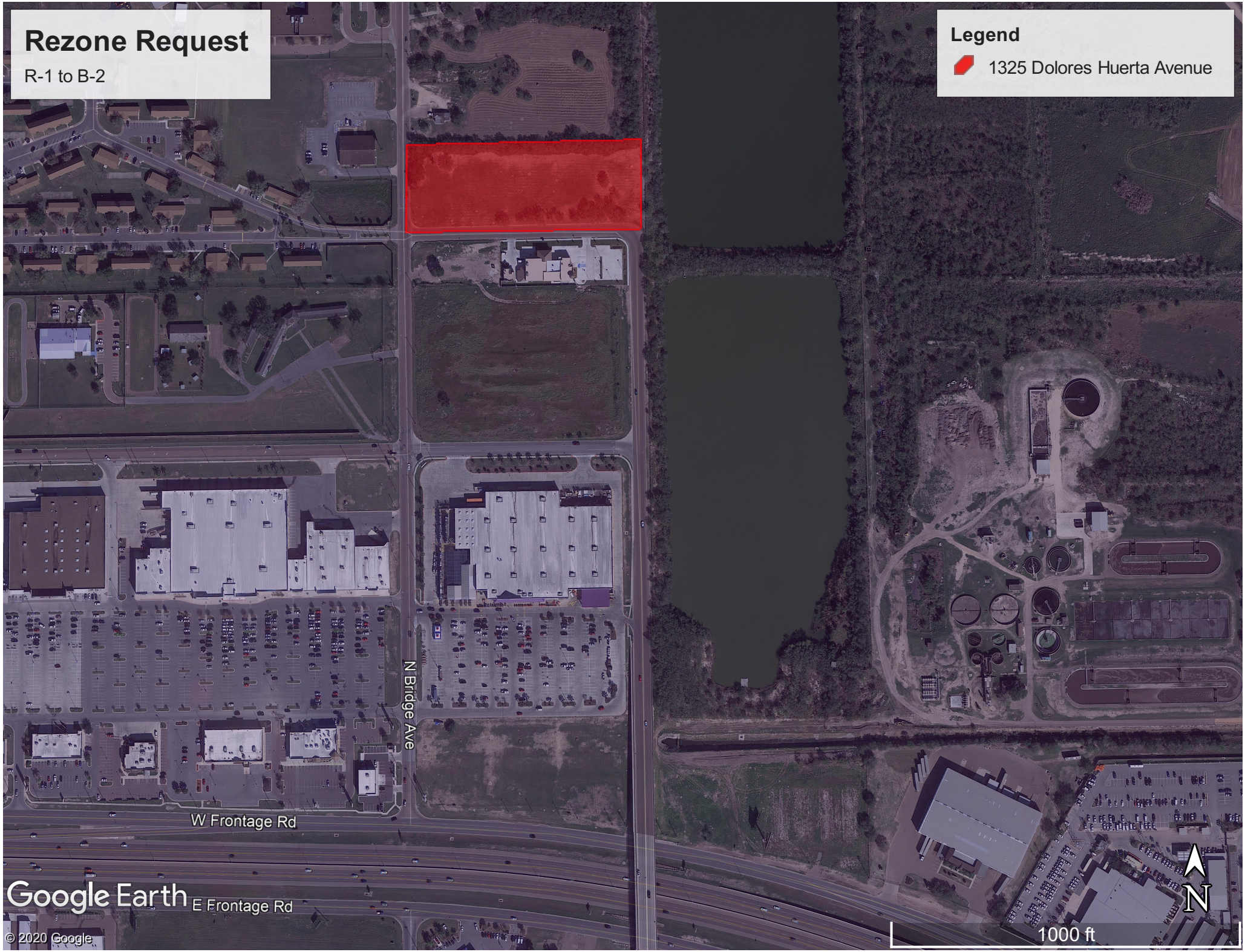
Kayla Arevalo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval based on the 2040 Land Use Map.

Attachments, if any:
1325 Dolores Huerta- Aerial, 1325 dolores huerta - attachments, O2020-07 1325 Dolores Huerta- Ordinance (1)

Responsibilities upon Approval:
Staff will advise applicant


Rezone Request
R-1 to B-2
Legend
1325 Dolores Huerta Avenue
N Bridge Ave
W Frontage Rd
E Frontage Rd
Google Earth
© 2020 Google
N
1000 ft

APPLICATION FOR REZONING

The Planning & Zoning Commission meets every 1st Wednesday of each month at 5:30 pm.

The City Commission meets every 1st and 3rd Tuesday of each month at 5:30 pm

FILE NO._____

PROPOSED PROJECT

Legal Description of Property to be rezoned:

Lot _____ Block _____

Subdivision Name West Tract

Street Address 1325 Dolores Huerta

Existing Zoning R-1 Existing Land Use vacant

Proposed Zoning B-2 Proposed Land Use event center

_____ $305.00 non-refundable filing fee.

✓ Detailed dimensioned site plan/map must be submitted with this request.

✓ Survey and metes and bounds if the legal description is a portion of a lot.

✓ City and school tax receipts attached.

✓ I have received a copy of "The Intent of Zoning Application Instructions".

APPLICANT

Name Manuel A. Villa Phone (956) 458-5566

Address 2001 East Newcombe Ave Fax: _____

City Pharr State TX Zip Code 78577 E-Mail: manuelvilla88@gmail.com

OWNER

Name Texas Regional Bank Phone _____

Address PO Box 5555 Fax: _____

City McAllen State TX. Zip Code 78502 E-Mail: _____

I certify that I am the actual owner of the property described above and this application is being submitted with my consent (include corporate name if applicable); or I am authorized by the actual owner to submit this application and have attached written evidence of such authorization.

Signature Texas Regional Bank BY Michael K. Lamon Date 1/30/2020
Owner

Signature _____ Sr. Exec Vice President Date _____
Applicant

Signature _____ Date _____
Authorized Agent

255 S. KANSAS AVE ■ WESLACO, TEXAS 78596-6285 ■ 956-447-3401 ■ (Fax) 956-973-3128 ■ WWW.WESLACOTX.GOV

STAFF USE ONLY

Accepted By _____ Payment Received By _____ Date Paid_____

Notice of Public Hearing Sent to Property Owners within 200' of Proposed Site — Date _____

P & Z Notice of Public Hearing Published in Newspaper — Date _____

City Commission Notice of Public Hearing Published — Date _____

Presented to P & Z Commission — Date _____
Approved _____ Disapproved _____ Tabled _____

Presented to City Commission — Date _____
Approved _____ Disapproved _____ Tabled _____

Ordinance No._____

CITY OF WESLACO
956-968-3181

REC#: 02600610 2/03/2020 12:35 PM
OPER: VEM TERM: 003
REF#:
PAID BY:

ACCT #: XXXX-XXXX-XXXX-0653
AUTH #: 003561
TRAN #: 000000001595
TYPE: PURCHASE

TRAN: 204.0000 REZONING APPL FEE
MANUEL AVILA
101-400-1027
REZONING APPLICATIO 305.00CR

TENDERED: 305.00 CREDIT CARD
APPLIED: 305.00-

CHANGE: 0.00

255 S. KANSAS AVE ■ WESLACO, TEXAS 78596-6285 ■ 956-447-3401 ■ (Fax) 956-973-3128 ■ WWW.WESLACOTX.GOV

TAX RECEIPT

PABLO (PAUL) VILLARREAL JR., PCC
HIDALGO COUNTY TAX ASSESSOR - COLLECTOR
PO BOX 178
EDINBURG, TEXAS 78540

Certified Owner:
TEXAS REGIONAL BANK
PO BOX 5555
MCALLEN, TX 78502-5555

Legal Description:
WEST TRACT W650.3'-S422.39' FT 31 EXC
W282.26'-S118.93' EXC
N80'-S198.93'-W603.44' & EXC -
E347.24'-W629.50'-S118.93' 4.50 AC GR
3.31 AC NET
Parcel Address: 0 N BRIDGE
Legal Acres: 3.3100

Remit Seq No: 43364715
Receipt Date: 01/30/2020
Deposit Date: 01/30/2020
Print Date: 01/30/2020 01:09 PM
Printed By: JAQUELINE142
Appr. Dist. No.: 324153

Deposit No: ED20030142A
Validation No: 900000057429931
Account No: W3800-00-031-0000-05
Operator Code: JAQUELINE142

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2019	Hidalgo County	TL	220,860	0.575000	1,269.95	0.00	0.00	1,269.95
2019	Drainage Dist #1	TL	220,860	0.105100	232.12	0.00	0.00	232.12
2019	City Of Weslaco	TL	220,860	0.696700	1,538.73	0.00	0.00	1,538.73
2019	Weslaco Isd	TL	220,860	1.068700	2,360.33	0.00	0.00	2,360.33
2019	South Texas Isd	TL	220,860	0.049200	108.66	0.00	0.00	108.66
2019	South Texas College	TL	220,860	0.173300	382.75	0.00	0.00	382.75
					$5,892.54	$0.00	$0.00	$5,892.54

> - - - - <

Check Number(s):
085421

PAYMENT TYPE:
Checks: $5,892.54

Exemptions on this property:

Total Applied: $5,892.54
Total Tendered: $5,892.54
(for accounts paid on 01/30/2020)
Change Paid: $0.00

PAYER: 22769515
TEXAS REGIONAL BANK
PO BOX 5555
MCALLEN, TX 78502

Thursday, January 30, 2020

Property Tax Balance

Begin a New Search Go to Your Portfolio

Shopping Cart: For your convenience you may pay several accounts at once if you pay by eCheck. Click the 'Pay by eCheck' button to add this account to the shopping cart. Additional accounts can be clicking 'Begin a New Search' or 'Find Another Account', then doing a search again and, for each account, clicking the 'Pay by eCheck Now' button. Up to 50 accounts may be paid at one time. Accounts are not saved in the shopping cart after you begin entering payment information.

Scheduling Payments: If you are paying by eCheck, you may choose to pay now or in the future. You may schedule one payment in the future or recurring payments. To do this, select 'Schedule E-Check Payment' after adding account(s) to the shopping cart.

Unless otherwise noted, all data refers to tax information for 2019. All amounts due include penalty, interest, and attorney fees when applicable.

Account Number: W380000031000005

Appraisal District Number: 324153

Address:
TEXAS REGIONAL BANK
PO BOX 5555
MCALLEN, TX 78502-5555

Property Site Address:
N BRIDGE

Legal Description:
WEST TRACT W650.3'-S422.39' FT 31 EXC W282.26'-S118.93' EXC N80'-S198.93'-W603.44' & EXC - E347.24'-W629.50'-S118.93' 4.50 AC GR 3.31 AC NET

Current Tax Levy: $5,892.54

Current Amount Due: $5,892.54

Prior Year Amount Due: $0.00

Total Amount Due: $5,892.54

Last Payment Amount for Current Year Taxes:
Not Received

Last Payer for Current Year Taxes:
Not Received

Last Payment Date for Current Year Taxes:
Not Received

Active Lawsuits: None

Pending Credit Card or eCheck Payments:
No Payment Pending

Pay by Credit Card

Credit/debit card payments will take 4-5 business days to post. A convenience fee will be added if you pay by credit card.

Pay by eCheck

(Pay single or multiple accounts by eCheck. Pay now or schedule future payments without a convenience fee.)

Print Current Statement

Print Delinquent Statement

Register for Certified Statements by E-mail

Gross Value: $220,860

Land Value: $220,860

Improvement Value: $0

Capped Value: $0

Agricultural Value: $0

Exemptions:
None

Exemption and Tax Rate Information

Taxes Due Detail by Year and Jurisdiction

Payment Information

Print a Current Tax Statement

Click Here to see your estimated amount due for a different date. You can see this information by year and by both year and jurisdiction.

Terms of Use Privacy Policy

The Tax Office makes no representations as to the accuracy or reliability of any information accessed from its computer data base. The Tax Office, its officers, agents, employees and representatives shall not be liable for the information posted on the Tax Office Website in connection with any actions losses, damages, claims or liability in any way related to use of, distribution of or reliance upon such

EXHIBIT "A"

METES AND BOUNDS DESCRIPTION
3.11 Acres
FARM TRACT 31,WEST TRACT SUBDIVISION
HIDALGO COUNTY, TEXAS

TRACT 1

Being a 3.11 acre tract of land located in a part of the West 10 acres of the South 20 acres of Farm Tract 31, West Tract Subdivision, Llano Grande Grant, City of Weslaco Hidalgo County, Texas, as per map or plat thereof recorded in Volume 2, Page 34, Hidalgo County Map Records (H.C.M.R.). Said 3.11 acre tract being more particularly described by metes and bounds as follows:

COMMENCING FOR REFERENCE at a ½-inch iron rod found for the northwest corner of an 11.42 acre tract of land (called "Tract 1") as described in a Special Warranty Deed to Lowe's Home Center, Inc. as recorded in Document No. 1868605, Hidalgo County Official Records (H.C.O.R.);

THENCE South 88° 48' 39" West with the south line of said Farm Tract 31, same being the north line of Farm Tract 34, said West Tract Subdivision, a distance of 5.00 feet to a ½-inch iron rod with aluminum cap stamped "A&A" (hereinafter referred to as "with cap") set in the east right-of-way line of North Bridge Ave. (55' R.O.W.);

THENCE North 01° 11' 21" West with the east right-of-way line of said North Bridge Ave., a distance 198.93 feet to ½-inch iron rod with cap stamped set for the southwest corner of the herein described tract and for the **POINT OF BEGINNING;**

THENCE North 01° 11' 21" West continuing with the east right-of-way line of said North Bridge Ave., a distance of 223.37 feet to a ½-inch iron rod with cap set for the northwest corner of the herein described tract;

THENCE North 88° 48' 39" East departing from the east right-of-way line of said North Bridge Ave., at a distance of 5.00 feet pass a ½-inch iron rod found, continuing for a total distance of 606.09 feet to a ½-inch iron rod with cap set in the former west line of a Missouri Pacific Railroad right-of-way abandoned by Document No. 457743, H.C.O.R., and for the northeast corner of the herein described tract;

THENCE South 01° 20' 47" East with said abandoned right-of-way line, a distance of 223.37 feet to a ½-inch iron rod with cap set for the southeast corner of the herein described tract;

THENCE South 88° 48' 39" West with the north right-of-way line of Dolores Huerta Ave. (80' R.O.W.), a distance of 606.71 to the **POINT OF BEGINNING** and containing 3.11 acres of land, more or less.

BEARING BASIS STATEMENT:
** Bearings on this survey are based on the Texas State Plane Grid System;NAD 83; Texas South Zone, (4205 TX S) relative to the West line of WEST TRACT SUBDIVISION, recorded in Vol. 2, Pg. 34, H.C.M.R. as found monumented on the ground with a record Bearing of N 00°00' 00" W Distances and bearings in parenthesis ( ) reflect what is shown on the recorded description for the subject tract.

I, DANIEL B DAVIS, A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF TEXAS, DO HEREBY CERTIFY THE ABOVE AND THE SUBSEQUENT PLAT AND DESCRIPTION TO BE A TRUE AND CORRECT REPRESENTATION OF LAND AS SURVEYED ON THE GROUND UNDER MY DIRECTION AND SUBSTANTIALLY COMPLIES WITH THE CURRENT TEXAS SOCIETY OF PROFESSIONAL SURVEYOR'S STANDARDS AND SPECIFICATIONS FOR A CATEGORY 1A, CONDITION II SURVEY.

STATE OF TEXAS
REGISTERED
DANIEL B. DAVIS
6195
PROFESSIONAL
LAND SURVEYOR

SIGNATURE 02/08/13 DATE

* Copyright 2013 Aranda and Associates, INC
This survey is being provided, solely, to the above named parties and no license is being created, expressed or implied, to transfer or copy this survey for use in any other future transaction or exchange of the property surveyed.

This Survey was prepared for:

Borrower: XXX

Lender: BORDER CAPITAL BANK

Purpose: Land Title Survey

ARANDA AND ASSOCIATES, INC.
LAND SURVEYING AND MAPPING COMPANY
1552 DOVE AVENUE, McALLEN, TEXAS78504
PH: 956-631-0944/FAX: 956-631-0992www.arandaworld.com

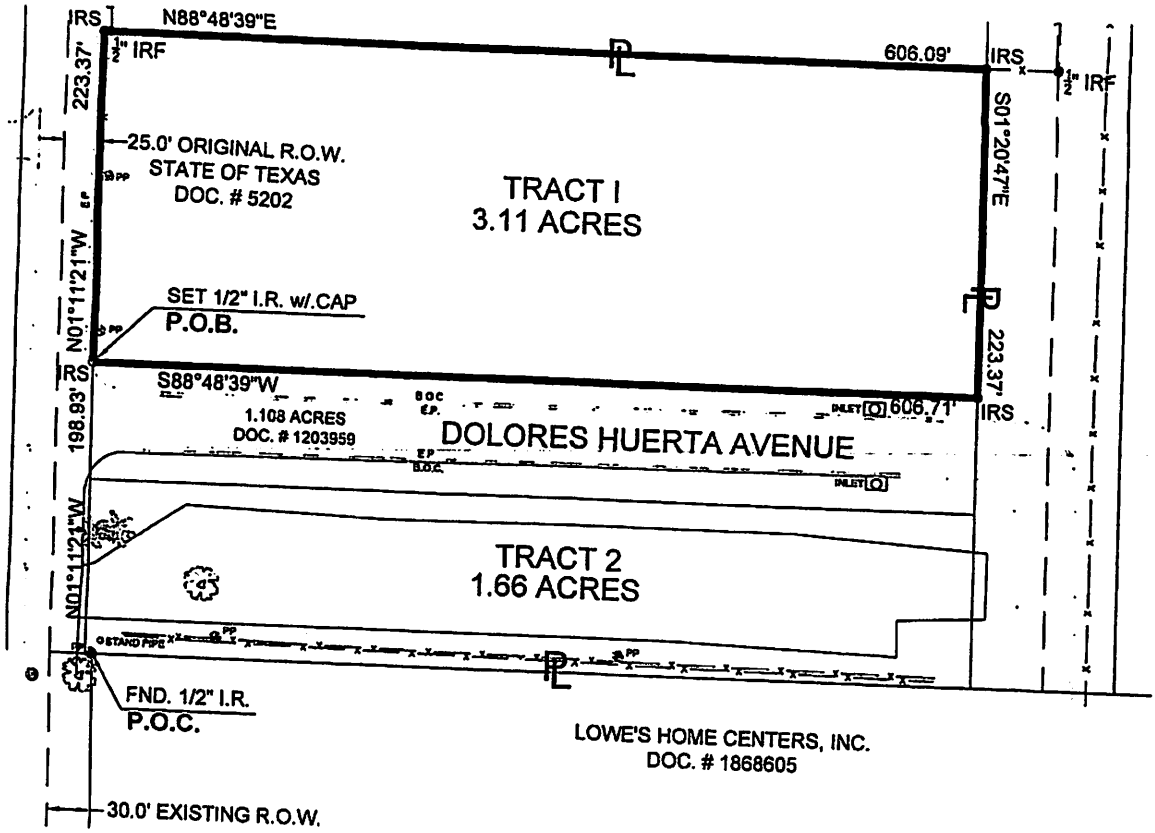
Job No.

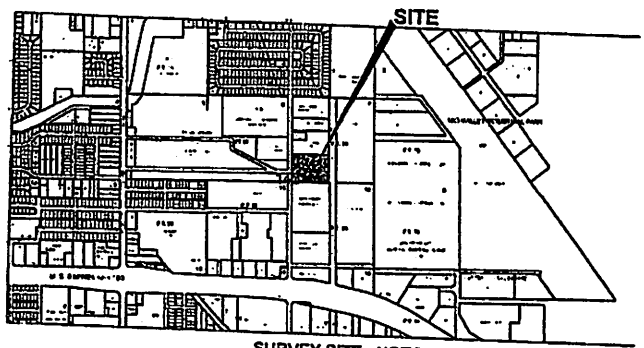
Page 1 of 1 Pages - "Survey Drawing and Certification"

Field Work By: S	Date: 01/30/13
Drawn By: JTM	Date: 01/31/13
Checked By: DD	Date: 01/31/13

Revisions/Modifications

No	DATE	DESCRIPTION	BY	CHK'd BY
1	01/31/13	Initial Submittal	JTM	DD
2	02/08/13	Final Submittal	JTM	DD
3				
4				





SURVEY SITE: NOT TO SCALE

r parcel of land containing 3.11 gross acres, more or less, situated in and a part of the West 10
the South 20 acres of Farm Tract 31, West Tract Subdivision, Llano Grande Grant, Hidalgo
Texas, as per map thereof recorded in Volume 2, Page 34, Map Records, Hidalgo County Texas.

LEGEND

●IRF	IRON ROD FOUND
○IRS	IRON ROD SET w/ ALUM CAP
LL	LOT LINE
PL	PROPERTY LINE
ROW	RIGHT-OF-WAY LINE
EP	EDGE OF PAVEMENT
BOC	BACK OF CURB
SM	SANITARY MANHOLE
	POWER POLE
-x---x--	FENCELINE
○	STAND PIPE

MENT:
are based on the Texas State Plane Grid System;NAD 83; Texas South Zone, (4205 TX S) relative to the West line of WEST TRACT
n Vol. 2, Pg. 34, H.C.M.R. as found monumented on the ground with a record Bearing of N 00°00' 00" W Distances and bearings in
: is shown on the recorded description for the subject tract.

This Survey was prepared for:

Borrower: XXX

Lender: BORDER CAPITAL BANK

Purpose: Land Title Survey

ARANDA AND ASSO
LAND SURVEYING AND MAP
1352 DOVE AVENUE, McALLEN
PH: 956-631-0944/FAX: 956-631-0932

Job No.	
Page 1 of 1 Pages - "Survey Drawing and Cer	
Field Work By: S	Date: 01/30/13
Drawn By: JTM	Date: 01/31/13
Checked By: DD	Date: 01/31/13

Revisions/Modifications

No.	DATE	DESCRIPTION
1	01/31/13	Initial Submittal
2	02/08/13	Initial Submittal
3		
4		

City of Weslaco

"The City on the Grow"

David Suarez, Mayor
Letty Lopez, Mayor Pro-Tem, District 5
Leo Muñoz, Commissioner, District 1
Greg Kerr, Commissioner, District 2
Jose "J.P." Rodriguez, Commissioner, District 3
Adrian Farias, Commissioner, District 4
Josh Pedraza, Commissioner, District 6

Mike R. Perez, City Manager

PLANNING DEPARTMENT

February 21, 2020

Legal Notice

Dear Occupant:

The Weslaco Planning and Zoning Commission will hold a public hearing on Wednesday, March 4, 2020, for the Planning and Zoning Commission and on or before March 17, 2020 at 5:30 p.m. at the City Hall Legislative Chambers located at 255 South Kansas Avenue to consider the following request:

CONDITIONAL USE PERMIT REQUEST:

Texas Regional Bank is requesting to rezone 1325 Dolores Huerta. Also being West Tract W650.3'-S422.39' FT 31 EXC W282.26'-S118.93' EXC N80'-S198.93'-W603.44 & EXC-E347.24'-W629.50'-S119.93' 4.50 AC GR 3.31 AC NET, Weslaco, Hidalgo County, and Texas from R-1 One-family dwelling district to B-2 Secondary and highway business district.

The public is hereby invited to attend and express their support or opposition to the request. You may also file a written notice supporting or protesting this action. For more information please call the Planning Department at (956) 447-3403.

Si desea información en español, por favor llame al departamento de Planeación de la ciudad de Weslaco, (956) 447-3403.

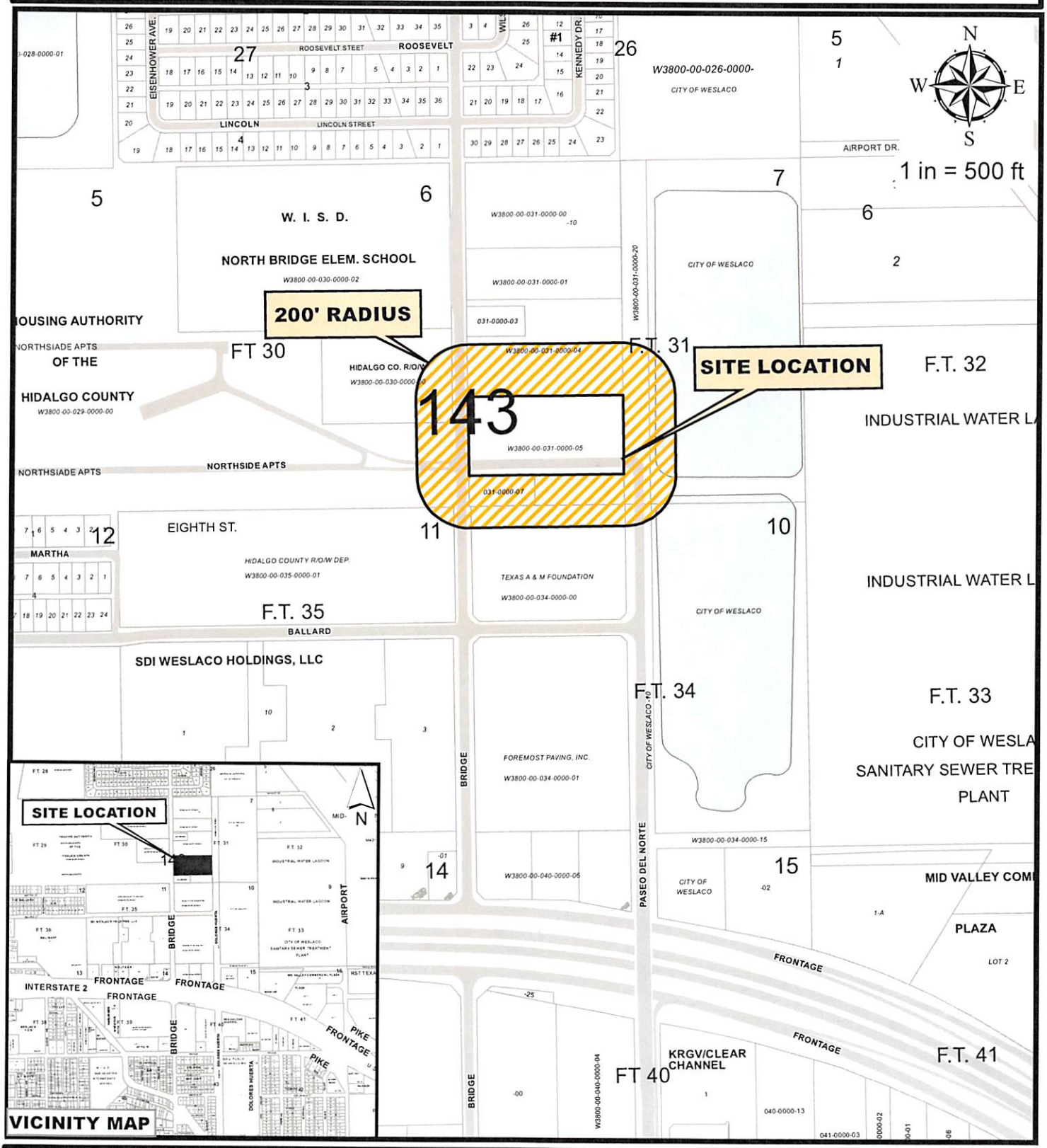
Sincerely,

Rebekah de la Fuente, CFM
Planning Director

Engineering

CITY OF WESLACO

Engineering



Texas Reginal Bank

1325 Dolores Huerta
WEST TRACT W650.3'-S422.39' FT 31
EXC W282.26'-S118.93' EXC N80'-S198.93'-
W603.44' & EXC - E347.24'-W629.50'-
S118.93' 4.50 AC GR 3.31 AC NET
Lot 7, Block 143

Purpose for the Rezoning request

Existing zoning:	R-1
Existing land use:	Vacant
Proposed zoning:	R-2
Proposed land use:	Event Center

CITY ON THE GROW
CITY OF WESLACO

City of Weslaco Code Enforcement Dept.

FEB 18, 2020

HOUSING AUTHORITY OF THE COUNTY OF HIDALGO 100 N CLOSNER BLVD EDINBURG TX 78539-3523	W3800-00-029-0000-00 WEST TRACT 34.97AC FT 29 & SW 19 .94AC FT 30 55.79AC GR 54.69AC N 1800 N TEXAS BLVD	L: 3308745 B: 3609686
HIDALGO CO R/O/W DEPT 902 N DOOLITTLE RD EDINBURG TX 78542-7470	W3800-00-030-0000-00 WEST TRACT S360'-N994'-E530.5' F T 30 4.38AC GR 4.13AC NET 1901 N BRIDGE AVE	L: 329049 B: 329793
GUERRA RAUL 621 TIERRA PROMETIDA WESLACO, TX 78596-5137	W3800-00-031-0000-04 WEST TRACT W629.02'- N369.61'- S 792' EXC W262' -N115'- S344.6' F 2000 N BRIDGE AVE	L: 256915 B: 17501
TEXAS REGIONAL BANK PO BOX 5555 MCALLEN TX 78502-5555	W3800-00-031-0000-05 WEST TRACT W650.3'-S422.39' FT 3 1 EXC W282.26'-S118.93' EXC N80' 1800 N BRIDGE AVE	L: 220860 B: 0
CITY OF WESLACO 255 S KANSAS AVE WESLACO TX 78596-6158	W3800-00-031-0000-20 WEST TRACT-A TR 100'X1320' ABND R/R FT 31 3.03AC	L: 241409 B: 0
LOWE'S HOME CENTERS INC 1000 LOWES BLVD MOORESVILLE NC 28117-8520	W3800-00-034-0000-00 WEST TRACT N791'-W629' FT 34 11. 42AC GR 10.88AC NET 1402 N BRIDGE	L: 2065800 B: 0
HIDALGO CO R/O/W DEPT 902 N DOOLITTLE RD EDINBURG TX 78542-7470	W3800-00-035-0000-01 WEST TRACT N442' FT 35 13.39AC G R 12.50AC NET 1711 N BRIDGE AVE	L: 756250 B: 2252438
SALAS EDNA PO BOX 146 WESLACO TX 78599-0146	W3800-00-031-0000-07 WEST TRACT E257.26'-W282.26'-S11 8.93' FT 31 0.70AC NET 1700 N BRIDGE AVE	L: 75084 B: 0

ORDINANCE NO. 2020-07

AN ORDINANCE AMENDING ZONING ORDINANCE NO. 320 AND AMENDING THE ZONING MAP OF THE CITY OF WESLACO TO CHANGE THE ZONING OF 1325 DOLORES HUERTA ALSO BEING WEST TRACT W650.3'-S422.39' FT 31 EXC W282.26'-S118.93' EXC N80'-S198.93'-W603.44 & EXC-E347.24'-W629.50'-S119.93' 4.50 AC GR 3.31 AC NET, WESLACO, HIDALGO COUNTY, TEXAS, FROM R-1 ONE-FAMILY DWELLING DISTRICT TO B-2 SECONDARY AND HIGHWAY BUSINESS DISTRICT BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS:

SECTION I: R-1 One-family dwelling district to B-2 Secondary and Highway Business District being 1325 Dolores Huerta also being West Tract W650.3'-S422.39' FT 31 EXC W282.26'-S118.93' EXC N80'-S198.93'-W603.44 & EXC-E347.24'-W629.50'-S119.93' 4.50 AC GR 3.31 AC NET, Weslaco, Hidalgo County, Texas.

SECTION II: That this ordinance shall become effective upon its passage.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 17th day of March 2020.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this _____ day of _____ 2020.

CITY OF WESLACO

_____
David Suarez, **MAYOR**

ATTEST:

_____
Norma A. Cantu, **INTERIM CITY SECRETARY**

APPROVED AS TO FORM:

_____
Juan E. Gonzalez, **CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3131

From:
Rebekah De La Fuente

Subject:
Discussion and consideration to adopt Ordinance 2020-08 amending Ordinance 2007-54 being the Access Management Policy Ordinance to allow for 30' curb cuts for residences with u-shaped driveways and three (3) car garages and authorize the Mayor to execute any related documents. First reading of Ordinance 2020-08. Possible Action. (Staffed by Planning & Code Enforcement Department.)

Background:
The city is seeing a growing trend in residential building permits that now include u-shaped driveways and 3 car garages the current ordinance does not properly accommodate for appropriately sized curb cuts/entry ways. Staff has notified fifteen (15) general contractors within the area that have constructed residential homes to provide feedback on the proposed ordinance, but has not received any feedback

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature
Ordinance - First Reading

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**
The Planning & Zoning Commission recommended approval of the proposed ordinance amendment on March 4, 2020.

The Planning & Zoning Commission has also requested that the section of the ordinance regulating shared access driveways on major thoroughfares also be amended. The proposed changes to that section of the ordinance will be presented at a later date.

Rebekah De La Fuente	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:

O2020-08 Access management- Amendments
Responsibilities upon Approval: Staff will enforce newly adopted ordinance.

ORDINANCE 2020-08

AN ORDINANCE AMENDING ORDINANCE NUMBER 2007-54, THE CITY OF WESLACO ACCESS MANAGEMENT POLICY ORDINANCE; CODIFIED AS CHAPTER 26, ARTICLE X, OF THE WESLACO CODE OF ORDINANCES, ADOPTING NEW REGULATIONS; AND ORDAINING OTHER MATTERS WITH RESPECT TO THE SUBJECT MATTER HEREOF.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO TEXAS THAT:

SECTION I.

Ordinance Number 2007-54 passed and approved on November 6, 2007 as "Access Management Policy Ordinance" and Codified as Chapter 26, Article X, of the Weslaco Code of Ordinances is hereby amended.

SECTION II.

After second and final reading of this Ordinance the new Access Management Policy ordinance will be adopted and codified as Chapter 26, Article X of the Weslaco Code of Ordinances and said Chapter shall read as follows:

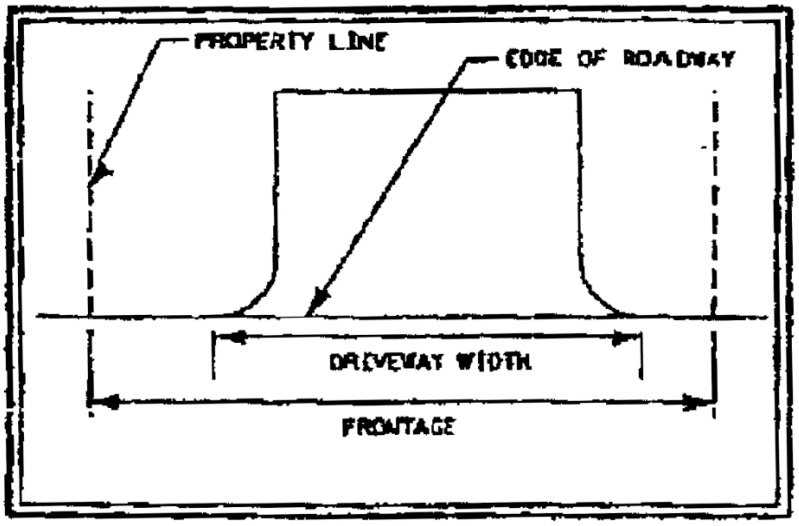
CHAPTER 26- ACCESS MANAGEMENT POLICY ORDINANCE
ARTICLE X

SECTION 26-318. – SINGLE-FAMILY RESIDENTIAL

(a) Single entry driveway approaches including full width of drive and radii, shall not occupy more than 50 percent of the frontage fronting the roadway, or a maximum of 24 feet, whichever is less measured at the edge of roadway.

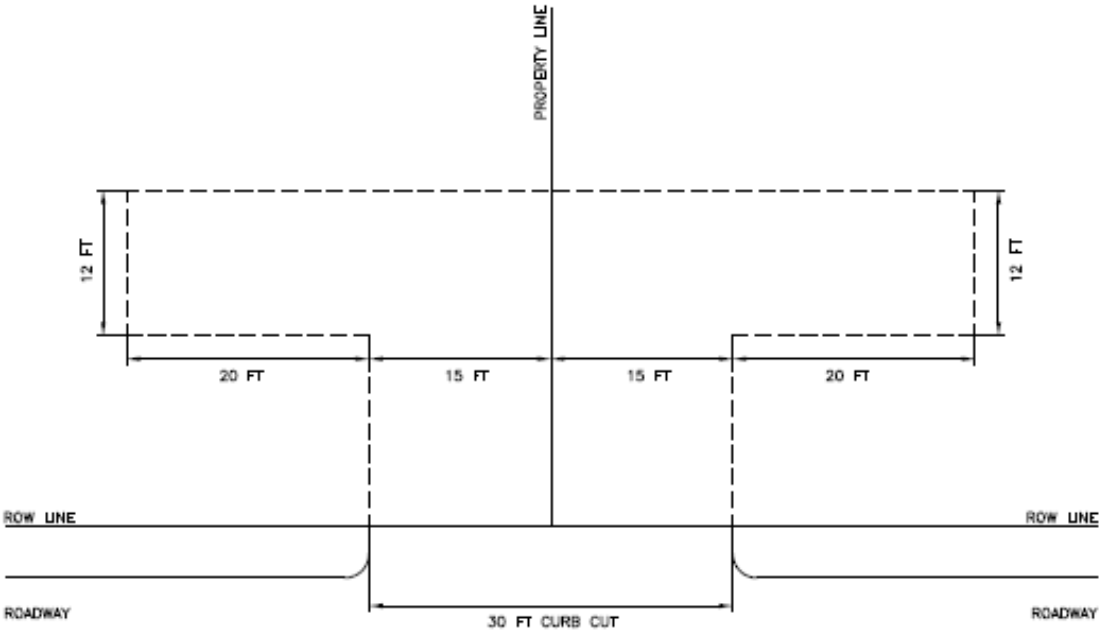
(b) Double/U-shaped entry driveway approaches, marginal access street or easement and residential homes with a three (3) car garages/carports or more, including full width of drive and radii, shall not occupy more than 70 percent of the frontage fronting the roadway, or a maximum of 30 feet, whichever is less measured at the edge of roadway.

(c) Driveway entry approaches shall be calculated and measured in accordance with Figure 1 below:



(d) Where a subdivision abuts a major thoroughfare (collector or arterial street), lots for single-family residential use shall not front on the thoroughfare. Where conditions are such that vehicular access cannot be provided other than from a thoroughfare, a marginal access street or easement to serve two or more lots may be created with the approval of the director of planning and code enforcement. The marginal access street or easement shall permit entry to the thoroughfare and prevent backing onto the thoroughfare. Marginal access streets or easements shall be included on the subdivision plat.

(e) <u>Minimum marginal access street or easement for shared access shall conform with Figure 2 below:</u>



(f) All driveway entry approaches/ curb cuts shall be saw cut

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 17th day of March 2020.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this ____ day of _____, 2020.

CITY OF WESLACO

_____
David Suarez, **MAYOR**

ATTEST:

_____
Norma A. Cantu, **CITY SECRETARY**

APPROVED AS TO FORM:

_____
Juan E. Gonzalez**, CITY ATTORNEY**

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3150

From:
Rebekah De La Fuente

Subject:
Discussion and consideration on the variance request to section 26-27(k)(2) pertaining to the dedication of half streets for Weslaco Plaza Subdivision – being a re-subdivision of 6.595 acres being all of Lots 1 and 2, Limon Subdivision, Weslaco, Hidalgo County, Texas, located approximately 1,150 feet East of Westgate Dr. and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement Department.)

Background:
Weslaco Plaza was approved by City Commission and recorded as County with escrow check. As part of the plat half of the required right-of-way was dedicated as Dragonfly Avenue as a connector street from Frontage Road to Pike Blvd. The City ordinance does not allow for the construction of half-streets; therefore the developer is requesting a variance to Section 26-27(K) (2). The design and construction of Dragonfly Avenue was approved by engineering during the Pre-Construction phase of this development.

A letter of opposition was submitted by the neighboring property owner and has been included in the agenda packet

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:
City Commission approved the final plat on September 18, 2018. City Commission established Dragonfly Avenue as part of the major thoroughfare map on August 20, 2019.

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**
The Planning & Zoning Commission recommended approval of the variance request on March 4, 2020.

Kayla Arevalo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved. However Anthony Covacevich might show up to protest this item.

Staff Recommendation:

Staff recommends compliance with the ordinance for the variance request.
Attachments, if any: Dragon Fly- Aerial, Weslaco Plaza Variance Request, Letter from Neighboring Property Owner, Ordinance Section- Variance Process
Responsibilities upon Approval: Staff will advise applicant

Weslaco Plaza
Dragonfly Avenue
Mile 5 1/2 Rd W
N Westgate Dr
N Border Ave
WESLACO
Google Earth
© 2020 Google
1000 ft
N

MELDEN & HUNT INC.
CONSULTANTS • ENGINEERS • SURVEYORS
FRED L. KURTH • ALLAN F. BOOE • KELLEY A. HELLER-VELA • ROBERTO N. TAMEZ • MARIO A. REYNA
TBPE Firm # F-1435
TBPLS # 10096900

February 21, 2020

Mr. Mike Perez, City Manager
Via: Rebekah De La Fuente, Planning Director
City of Weslaco
255 S. Kansas Ave.
Weslaco, TX 78596-6158

RE: Weslaco Plaza Subdivision – Variance to allow Dragon Fly Avenue

Dear Mr. Perez,

As you are aware, Weslaco Plaza Subdivision went through the typical subdivision process following the guidelines of the City of Weslaco. It was reviewed and approved by City Staff, Planning and Zoning, and City Council before it was recorded at the Hidalgo County Clerk's Office. The subdivision is now recorded under Document Number 2995575 Hidalgo County Map Records.

What is more, all public improvements were constructed as approved by the City. Although here as of late, it has been brought to our client's attention that Dragon Fly Avenue is being identified as a half street. The Weslaco Code of Ordinance Section 26-27 "Streets", Sub-Section "K", Item "2" states that half-streets or half-alleys will not be permitted in subdivisions. If Dragon Fly Avenue is being labeled a half of a street, then the width of the pavement would have measured 16.0 feet back to back. The back to back paving characteristics of Dragon Fly Avenue measure as follows:

- The north 130.0 feet measure 25.0 feet back to back.
- The center 380.0 feet measure 32.0 feet back to back.
- The south 313.0 feet measure 25.0 feet back to back.

It is important to point out that the adjacent landowner located on the south side of the development was approached and asked if additional property could be acquired for road right of way improvements. The developer offered to pay for this right of way. The landowner declined and therefore the south 313 feet of Dragon Fly Avenue tapers to 25.0 feet back to back. Every attempt was made by the developer to acquire additional land to keep a uniformed alignment of Dragon Fly Avenue. Although, the improvements are in place and the subdivision is recorded we are respectfully requesting a variance to The City of Weslaco's Code of Ordinance Section 26-27 "Streets", Sub-Section "K", Item "2". So that this variance can be placed in the file for this recorded subdivision. This should in turn alleviate any pending and ongoing issues with the adjacent landowner.

I would like to note that a 6 ft opaque fence was offered to the adjacent landowner at the developer's expense. The installation of the fence was not a subdivision requirement due to the right-of-way being public. The adjacent landowner has declined this fence on his property at this time.

Should you have any questions or concerns please contact me at your earliest convenience at (956) 381-0981.

Respectfully Submitted,

Mario A. Reyna, P.E.
Vice President

Cc: Auriel Investments, LLC

Sec. 26-27. - Streets.

(a) *Street layout.* Adequate and paved streets shall be provided by the subdivider and the arrangement, character, extent, width, grade and location of each shall conform to the comprehensive plan of the city and shall be considered in their relation to existing and planned streets, to topographic conditions, to public safety and convenience, and in their appropriate relationship to the proposed uses of land to be served by such streets. The street layout shall be devised for the most advantageous development of the entire neighborhood.

(b) *Relation to adjoining street systems.* Where necessary to the neighborhood pattern, existing streets in adjoining areas shall be continued and shall be at least as wide as such existing streets and in alignment therewith.

(c) *Projection of streets.* Where adjoining areas are not subdivided, the arrangement of streets in the subdivision shall make provisions for the proper projection of streets into such unsubdivided areas.

(d) *Street jogs.* Street jogs with centerline offsets of less than 125 feet shall be avoided.

(e) *Street intersections.* Street intersections shall be as nearly at right angles as practicable, giving due regard to terrain, topography, sight distances and safety.

(f) *Dead-end streets.* Dead-end streets shall be prohibited except as short stubs to permit future expansion.

(g) *Culs-de-sac.* In general, a cul-de-sac shall not exceed 600 feet in length, and shall have a turnaround of not less than 100 feet in diameter (right-of-way) with a pavement diameter of 80 feet and shall provide access directly or indirectly to no more than 25 dwelling units in residential areas, and shall have a turnaround not less than 160 feet in diameter (right-of-way) with a pavement of 140 feet in commercial and industrial area.

(h) *Streets on comprehensive plan.* Where a subdivision includes a street as shown on the major streets plan of the city, the Hidalgo County Thoroughfare Plan or the city's comprehensive plan, that street shall be platted in the approximate location shown on the plan. The right-of-way shall be equal to or greater than that indicated on the comprehensive plan for streets.

(i) *Minor streets.* Minor streets shall be laid out so as to discourage their use by fast and through traffic.

(j) *Pavement widths and rights-of-way.*

(1) Major thoroughfares of 120 feet of right-of-way shall be paved a minimum of 82 feet.

(2) Collector streets shall have a minimum right-of-way of 60 feet and a minimum

pavement width of not less than 43 feet as specified by the city.

(3) Minor streets with single-family lots having a frontage of 50 feet or more shall have a right-of-way of at least 50 feet with abutting five-foot utility easement. Minor streets with single-family lots having a frontage of less than 50 feet shall have a right-of-way of at least 60 feet; or shall have a right-of-way of at least 50 feet with abutting five-foot utility easement, and shall provide a minimum of one overflow parking space for every two lots or dwelling units, within a reasonable distance from the lots or units to be served. The minimum pavement width of minor residential streets shall be 32 feet back-to-back, and minor residential subcollector streets which typically collect traffic from the subject development as well as interjoining traffic from other areas shall have a minimum pavement width of 37 feet back-to-back. Minor arterials of 80 feet of right-of-way shall be paved a minimum of 57 feet. Minor streets with multifamily lots shall have a right-of-way of at least 60 feet, and a minimum pavement width of 37 feet back-to-back and be in compliance with the requirements of all applicable ordinances dealing with off-street parking.

(k) *Pavement widths and rights-of-way of streets forming part of the boundary of the subdivision (adjacent).* Pavement widths and rights-of-way of streets forming part of the boundary of the subdivision adjacent shall be as follows:

(1) Where the proposed subdivision abuts upon an existing street or half-street that does not conform to subsection (j) of this section, the subdivider shall dedicate right-of-way width to conform to such subsection. Before any pavement is laid to widen existing pavement, the existing pavement shall be cut back two feet to ensure an adequate subbase and pavement joint.

(2) No half-streets or half-alleys will be permitted in subdivisions.

(l) *Curbs.* Curbs shall be installed by the subdivider on both sides of all interior streets, and on the subdivision side of all streets forming part of the boundary of the subdivision.

(m) *Street construction.* Materials and workmanship shall conform to the following standards:

i. Collector and above designated streets*

2" hot mix asphaltic concrete

10" caliche base compacted to 95% of modified proctor

6" subgrade with a Plasicity Index below 20

ii. Residential streets*

2" hot mix asphaltic concrete

8" caliche base compacted to 95% of modified proctor

6" subgrade with a Plasicity Index below 20

*If a report by a geotechnical engineer indicates that thicker paving sections are required then the geotechnical requirements supersede the standards listed above.

(n) *Street grading.* Street grading shall meet the following minimum slopes based upon the land use and shall be shown on construction plans:

Residential streets: 0.3 percent

Multi-family and commercial streets: 0.5 percent

Industrial streets: 0.5 percent

(o) *Street names.* Names of new streets shall not duplicate or cause confusion with the names of existing streets, unless the new streets are a continuation of or in alignment with existing streets, in which case names of existing streets shall be used, and shall conform to the existing street naming system. Street signs shall conform to city standards and shall be installed at the expense of the subdivider.

(p) *Marginal access streets.* Where a subdivision has frontage on or borders an arterial street, the planning and zoning commission may require marginal access streets to be provided on both sides or on the subdivision side of the arterial street; unless the adjacent lots back up to, side up to, or front with extra depth and access off an alley, and provide some other means of restricting individual access directly to the arterial, or unless the planning and zoning commission determines such marginal access streets are not desirable under the facts of a particular case for adequate protection of the lots and separation of through the local traffic.

(q) *Median islands.* Where a subdivision proposes median islands, the following shall be required prior to recording the plat or providing a final approval to the construction of the subdivision:

(1) The following plat note shall be required: The maintenance of all median islands shown on this plat shall be the exclusive responsibility of the owner of the property the subject of this plat, his heirs and assigns.

(2) The plans (cross-section to be included) and specifications, including a cross-section view, for such median islands shall be reviewed and approved in writing by the city engineer prior to construction where such issues as irrigation lines being encased, overspill appurtenances and illumination shall be considered. In this connection, such median islands shall conform to the amount of pavement required in

subsection (m) for the proposed street and made part of this section by reference for all purposes.

(3) The city commission, with the recommendation of the planning and zoning commission, may set additional requirements to secure the public's health, safety and general welfare.

(4) The city engineer shall calculate present removal costs for such median islands, including any paving and utility relocation costs as well as any and all engineering costs that may be incidentally required, and 115 percent of such amount shall be escrowed with the city. Any funds so escrowed and not expended by the city as provided in this section within 15 years from the date of receipt, shall be returned to the then owners of the property, the subject of this plat, on the last day of such period, with the owners of each lot being entitled to an equal share of the refund. All of the owners of the property must request such refund within one year of entitlement, in writing, or such right shall be barred. In this connection, the city reserves the right to require evidence satisfactory to it that the persons seeking reimbursement are the owners of the property.

(r) *Traffic calming.* If in the opinion of the city engineer and/or planning director streets in a proposed development are designed as such to encourage vehicular travel at unsafe speeds, the developer will bear the expense to install traffic calming measures. If the streets are existing and a safety problem is perceived the following process will be followed:

All of the following criteria must be satisfied for a street to be considered eligible for speed hump or other traffic calming device installation.

(1) A petition that documents that a minimum of two-thirds of the households in low-density residential dwellings on the street that support its installation. In instances where traffic calming measures will affect other roadways, i.e. (grid network), the requestor will be required to obtain a petition that documents that a minimum of two-thirds of the household along the total affected area are in favor of the traffic calming measures. Petitions will be made available to requestors. Requester will be responsible for distribution and collection of all petitions.

(2) The lane uses of the properties abutting the street where the traffic calming measure is proposed must be composed primarily of low-density residential dwelling.

(3) Operational characteristics of the street.

a. The street must be used to provide access to abutting low-density residential properties (local residential street).

b. There must be no more than one moving lane of traffic in each direction.

c. Traffic volumes must be more than 200 vehicles per day.

d. Vehicle speeds must meet the speed criteria.

e. The street must have a speed limit of 30 mph as determined in accordance with state law.

f. City manager, city engineer, city fire chief, city planning director and city police chief must approve all speed humps or traffic calming measures and their locations.

g. The street must not be any of the major roadways shown on the Thoroughfare Plan. The major roadways listed in the Thoroughfare Plan as a collector and greater and/or any other roadway classified by the City of Weslaco and/or TXDOT as a collector and/or greater.

h. Paved traveled ways that do not function as a street such as alleys, utility/access easements, parking lot circulation routes, and commercial service drives are not eligible for the installation of traffic calming measures, regardless of any identification signs, due to their operational characteristics.

(4) Geometric characteristics of the street.

a. The street must have adequate sight distances to safely accommodate the traffic calming measure as determined by the city engineer.

b. The street must not have curves or grades that prevent safe placement of the traffic calming measures. Measures may be located on streets that contain curves and/or grades, but the measure itself should not be located within a significant horizontal curve, or on a vertical grade greater than eight percent.

c. The street shall be paved. If there are no curbs, a special design must be used to prevent vehicle run-around.

d. The street shall have a minimum width of 30 feet and a maximum width of 44 feet.

e. The street must have a history that shows the need for traffic calming.

f. Private property in the city limits is not governed or controlled by these requirements.

g. In the case of areas with grid networks a comprehensive study of all affected roadways will need to be assessed.

h. Traffic calming measures are designed to attract the attention of the driver. Therefore, the installation of a traffic calming measure within the limits of a

school zone or in areas where pedestrians frequently cross a traveled way increases the chance of pedestrian vehicle conflict. Traffic calming measures shall not be installed in such areas.

(5) Cost Responsibility.

a. Requestor will be responsible for a $40.00 processing fee and is quantified by individual street segments. If it is so desired by the requestor to study the subject street on a non-typical day the requestor will be responsible for additional $10.00 processing fee. City also reserves the right to conduct an independent study to verify results. The city engineer or designee will make the final determination of study results.

b. The cost for the traffic calming measure installation (including signs, pavement markings and, if necessary, special design features such as bollards, curbing or guardrail) may be shared between the city and residents according to how much the measured speed on the street exceeds the speed criteria as defined in this section. This cost sharing is defined as follows:

COST SHARING

85th PERCENTILE SPEED RESIDENTS' COST SHARE FOR CONSTRUCTION

35—36 mph	100%
37—38 mph	67%
39—40 mph	33%
> 40 mph	0%

c. Allocation of the city's contribution will be made upon a first come first serve basis and constrained by annual funding.

d. The term "resident," when used in cost sharing does not necessarily refer to the petitioners. It is used to define the share of the cost that is not the responsibility of the city and could be paid by one or more of the residents or from other private sources. Notwithstanding the provisions of the foregoing cost-sharing table, residents may be able to expedite calming measure

March 3 , 2020

Planinng and Zoning Commission
City of Weslaco

Re: *Variance request to section 26-27(k)(2) for Weslaco Plaza Subdivision.*

Dear Commission:

I am asking that this request be denied due to several factors:

1. 26-07(1) requires that the request be made prior to the project.
2. 26-07 (2) There must be conditions that deprive the owner of the reasonable use of his land. The owner has sufficient land to comply with the ordinance.
3. 26-07 (4) The granting of the variance would be detriment of the property of the safety of the occupant of the adjacent property who is mentally disabled.

I thank you for your consideration.

Sincerely ,

Anthony Covacevich
1224 W. Pike Blvd.
Weslaco, Tx. 78596

Sec. 26-07. - Variance.

The planning and zoning commission shall recommend variance from this appendix to the city commission when, in its opinion, undue hardships will result from requiring strict compliance. In recommending a variance, the planning and zoning commission shall prescribe only conditions that it deems necessary or desirable in the public interest. In making the findings required in this section, the planning and zoning commission shall take into account the nature of the proposed use of the land involved, existing uses of land in the vicinity, the number of persons who will reside or work in the proposed subdivision, and the probable effect of such variance upon traffic conditions and upon the health, safety, convenience and welfare in the vicinity. No variance can be recommended unless the planning and zoning commission finds that:

(1) A written request of the developer is submitted in advance of making such request.

(2) There are special circumstances or conditions affecting the land involved such that the strict application of the provisions of this appendix would deprive the applicant of the reasonable use of his land.

(3) The granting of a variance is necessary for the preservation and enjoyment of the legal property rights of its owner.

(4) The granting of the variance will not be detrimental to the public health, safety, welfare, or injurious to the legal rights other property owners enjoy in the area.

(5) The granting of the variance will not have the effect of preventing the orderly subdivision of other land in the area in accordance with the provisions of this appendix. Such findings of the planning and zoning commission, together with the specific facts upon which such findings are based, shall be incorporated into the official minutes of the planning and zoning commission's meeting at which such variance is considered. Variance may be granted only when in harmony with the general purpose and intent of this appendix so that the public health, safety and welfare may be secured and substantial justice accomplished. Financial hardship to the subdivider, standing alone, shall not constitute undue hardship.

The city commission shall have the ultimate power to grant or reject variance upon receipt of a recommendation from the planning and zoning commission.

(Ord. No. 2013-22, § II, 10-15-2013)

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3134

From:
Rebekah De La Fuente

Subject:
Discussion and consideration for the Final Plat for Highland Manor Subdivision – being 8.25 acres out of Farm Tract 238, West & Adams Tract Subdivision, Weslaco, Hidalgo County, Texas, approximately on the Northwest corner of Mile 11 North and Mile 5 ½ West and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement Department.)

Background:
The proposed eleven (11) lot subdivision outside the City of Weslaco city limits. This subdivision is being serviced with water by NAWSC 6" waterline and sewer by OSSF. The property is within a Flood Zone "X". Developer is requesting a variance to permit OSSF and off-site drainage.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**
The Planning & Zoning Commission recommended approval of the final plat and the variance request for OSSF and Off-site drainage on March 4, 2020.

Kayla Arevalo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:

Staff Recommendation:
Staff recommends approval of the Final Plat and compliance with ordinance for variance request.

The nearest sanitary sewer is located 5,700 south at the intersection of Mile 10 & Mile 51/2 West. HCDD#1 submit a letter of support for off-site drainage. HCCID #9 would not submit a letter of support because run-off would not affect their system.

Attachments, if any:
HIGHLAND MANOR FINAL -ATTACHMENTS, Highland Manor- Plat Sheets

Responsibilities upon Approval:

Staff will advise applicant

SUBDIVISION REVIEW APPLICATION

The Planning & Zoning Commission meets every 1st Wednesday of each month at 5:30 pm.

The City Commission meets every 1st and 3rd Tuesday of each month at 5:30 pm

FILE NO._____

This form shall be completed by the Property Owner or Applicant and submitted to the Planning Department along with the required number of copies of the respective plat, review fee and all other required information listed below and in the Subdivision Ordinance. The submittal of an application does not constitute acceptance for processing until the staff reviews and determines the application is complete.

GENERAL INFORMATION

Name of Subdivision: HIGHLAND MANOR SUBDIVISION

Location: MILE 5 1/2 WEST AND MILE 11 NORTH ROAD

Legal Description: 8.25 ACRES OUT OF FARM TRACT 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS AS PER MAP RECORDED IN VOLUME 2, PAGE 34-37 MAP RECORDS OF HIDALGO COUNTY, TEXAS

Is subdivision inside city limits? ☐ YES ☒ NO

If subdivision is in the ETJ, indicate? ☒3.5 Mile ☐ 5 Mile

If no submit letter of Annexation (Contiguous or Consensual)

Existing Zoning: N/A

Existing Land Use: AGRICULTURAL Proposed Land Use: RESIDENTIAL

Number of Lots Proposed: 11 Gross Acreage: 8.25

Title Report Submitted: ☐ YES ☒ NO

OWNER INFORMATION

Owner's Name: DASC INVESTMENTS, LLC. Telephone: _____

Address: 2130 W. MILE 11 NORTH Fax: _____

City: WESLACO State: TX Zip: 78596 E-mail: _____

ENGINEER INFORMATION

Name: IVAN GARCIA P.E. Telephone: (956) 380-5152

Address: 921 S. 10TH AVE. Fax: (956) 380-5083

City: EDINBURG State: TX Zip: 78539 E-mail: RIODELTA2004@YAHOO.COM

UTILITY PROVISIONS

Will proposed subdivision connect to:

☒ YES ☐ NO Water Provision: NORTH ALAMO WATER SUPPLY CORP.

☐ YES ☒ NO Wastewater Provision: _____

☒ YES ☐ NO Electric Company: MAGIC VALLEY ELECTRIC COOP.

X YES ___NO Phone Utility A T&T	☐ YES ☒ NO Gas Utility	☒ YES ☐ NO Cable Utility

Proposed subdivision is in the following districts:

☒ YES ☐ NO Drainage District #1	☒ YES ☐ NO Irrigation District #9

Has the property been assessed as flat rate irrigable property: ☐ YES ☒ NO

Have Water Rights been conveyed to City/Water Supplier? ☐ YES ☒ NO

(Attach written proof of such assessment or that it has never been assessed as such a property) If **YES,** attach an estimate from the irrigation district of the proportional water rights for the subdivision as calculated under Texas Water Code § 49.505.

SUBMITTALS REQUIRED FOR SUBDIVISION REVIEW

_____**Seven (7)** sets of preliminary plat **folded and stapled** (24 x 36) and forward a copy in PDF format to **mhinojosa@weslacotx.gov** & **rdelafuente@weslacotx.gov**

_____**$55.00** Subdivision Review fee

_____One 11" X 17" reduced copy of plat

_____Plat Layout

- _____Existing & Proposed Easements
- _____Existing & Proposed ROW
- _____Existing & Proposed Drainage Easements
- _____Contours
- _____Flood Zones
- _____Adjoiners
- _____Existing & Proposed street names

_____Utility Layout

- _____Existing & Proposed Utilities
- _____Proposed Fire Hydrants
- _____Adjoiners
- _____Street names

_____Drainage plans and calculations with engineer's seal

- _____Elevations
- _____Flood directional arrows
- _____Detention areas
- _____Street names

_____Proof of ownership of the property

_____If septic tank system required, submit soil evaluation report

_____Water Rights associated with the property

_____Tax Receipt for all taxing entities showing that taxes are paid in full

_____Number of fire hydrants proposed for subdivision

_____Trip Generation Worksheet

AUTHORIZATION AND ACKNOWLEDGEMENTS

I certify that I am the actual owner of the property described above and this application is being submitted with my consent (include corporate name if applicable); and the following person listed below is my authorized agent to act on my behalf.

I certify that the above information is correct and complete to the best of my knowledge. I understand that I must comply with all applicable local, state, and federal regulations.

Owner Printed Name: Cricelda Hinojosa

Owner Signature: Cricelda Hinojosa Date: 02-13-20

_____ is the authorized agent

Authorized Agent Signature: _____ Date: _____

Authorized Agent Printed Name: _____

****

THIS PAGE FOR STAFF USE ONLY

Date Received: _____ Received By: _____ Date Paid _____

Preliminary Subdivision Review Date: _____

General Comments: _____

_____

HIDALGO COUNTY DRAINAGE DISTRICT No. 1
RAUL E. SESIN, PE, CFM
District General Manager
Hidalgo County Floodplain Administrator

BOARD OF DIRECTORS

DAVID L. FUENTES	EDUARDO "EDDIE" CANTU	RICHARD F. CORTEZ	JOE M. FLORES	ELLIE TORRES
Board Member	Board Member	Chairman of the Board	Board Member	Board Member

Jan. 30, 2020

Rebekah De La Fuente
Senior Planner at City of Weslaco
255 S. Kansas Ave.
Weslaco, Texas 78596

RE: Highland Manor Subdivision

Dear Ms. De La Fuente,

This letter is in response to a request from the Engineer of record for Highland Manor Subdivision, Ivan Garcia, P.E. Our office has reviewed the proposed drainage statement for the above-mentioned development and sees no objections to the engineer's plan. Being that these proposed properties are large lots all fronting an existing road, our office askes that at a minimum the development re-grade and excavate the existing roadside ditch along the frontage to account for the additional runoff. As part of our subdivision requirement we ask that if development is adjacent to a ditch, Right-of-way dedication be required either 75' from the center of the existing ditch or 75' from the property line whichever is greater where excavation for the additional runoff would also be acceptable.

In summary, HCDD No.1 approves the concept of the drainage detention being provided by excavating the existing roadside ditch.

If you have any questions or need additional information, please feel free to give me a call at (956) 292-7080.

Sincerely,
Hidalgo County Drainage District No. 1

Jorge A. Gonzalez, PE, SIT, CFM
District Engineer III

CC: Mr. Raul E. Sesin, PE CFM – Hidalgo County Drainage District General Manager

RIO DELTA ENGINEERING
CIVIL ENGINEERING • PROJECT MANAGEMENT • LAND DEVELOPMENT
TEXAS REGISTERED ENGINEERING FIRM F-7628
TEXAS LICENSED SURVEYING FIRM #10194027

HIGHLAND MANOR SUBDIVISION DRAINAGE REPORT

Prepared By:
Ivan Garcia P.E., R.P.L.S.

Date:
January 9, 2020

STATE OF TEXAS
IVAN GARCIA
115662
LICENSED
PROFESSIONAL ENGINEER

1/9/2020

921 S. 10th Ave. • Edinburg, Texas 78539 • Phone: (956) 380-5152 • Fax: (956) 380-5083

RIO DELTA ENGINEERING

CIVIL ENGINEERING • PROJECT MANAGEMENT • LAND DEVELOPMENT
TEXAS REGISTERED ENGINEERING FIRM F-7628
TEXAS LICENSED SURVEYING FIRM #10194027

DRAINAGE REPORT
Highland Manor Subdivision,
City of Weslaco ETJ
Hidalgo County, TEXAS

Highland Manor Subdivision is a proposed 11 lot Residential Subdivision, same being a 8.25 acres out of Farm Tracts 238 of the West and Adams Tract Subdivision, Hidalgo County, Texas, Volume 2, Page 34-37, map records of Hidalgo County, Texas. These lots will be used for single-family homes.

The subdivision is in zone "X" of the flood insurance rate, areas determined to be outside 500-year floodplain according to the FEMA's Flood Insurance Rate Map Community Panels No.: 480334 0450 C dated: June 6, 2000

According to the Soil Survey Report prepared for Hidalgo County by the U.S.D.A. Soil Conservation Service, the site consists of 71.0% of Hidalgo fine sandy loam (25), with 0 to 1% slopes, the soil is well drained and surface runoff is negligible, permeability is moderately high to high and the water capacity is moderate. Additionally, it consists of 29.0% of Hidalgo sandy clay loam (28), with 0 to 1% slopes, the soil is well drained and surface runoff is negligible, permeability moderately is high to high and the water capacity is moderate. These soils are classified as Group (B). Please see the attached tables for the engineering, physical and chemical properties of these soils.

Existing runoff sheet flows overland in a southeasterly direction and overflows to the existing road side ditch on the north right of way of Mile 11 North in front of this subdivision, to follow the drainage patterns of the area in an easterly direction with outfall to the 701 drain ditch, then conveyed to the East Lateral drain, then conveyed to the Main Flood Water Channel, and final outfall to the Laguna Madre. Using the Rational Method, we have determined that a 10-yr rainfall event will generate approximately 4.19 CFS of storm runoff. We have also used the Rational Method to determine that the improved site will generate an estimated 5.68 CFS of runoff 50-yr rainfall events respectively. The improved site will have an approximate increase of 1.49 cfs of storm runoff.

In accordance with the City of Weslaco and County's drainage requirements, we have calculated that approximately a total of 12,160 CF or 0.279 AC-FT, will need to be detained for the complete development of the subdivision for a 50-yr rainfall event. Storm water will be detained in the green areas of the proposed lots and by re-grading and excavating the existing roadside ditch along the frontage of the property along Mile 11 North, to flow in an westerly direction with outfall to the 17B2A1A drain ditch (which belongs to Hidalgo and Cameron Counties Irrigation District 9, and maintained by Hidalgo County Drianage District 1), then conveyed to the East Lateral drain, then conveyed to the Main Flood Water Channel, and final outfall to the Laguna Madre.Tables and calculations, are attached.

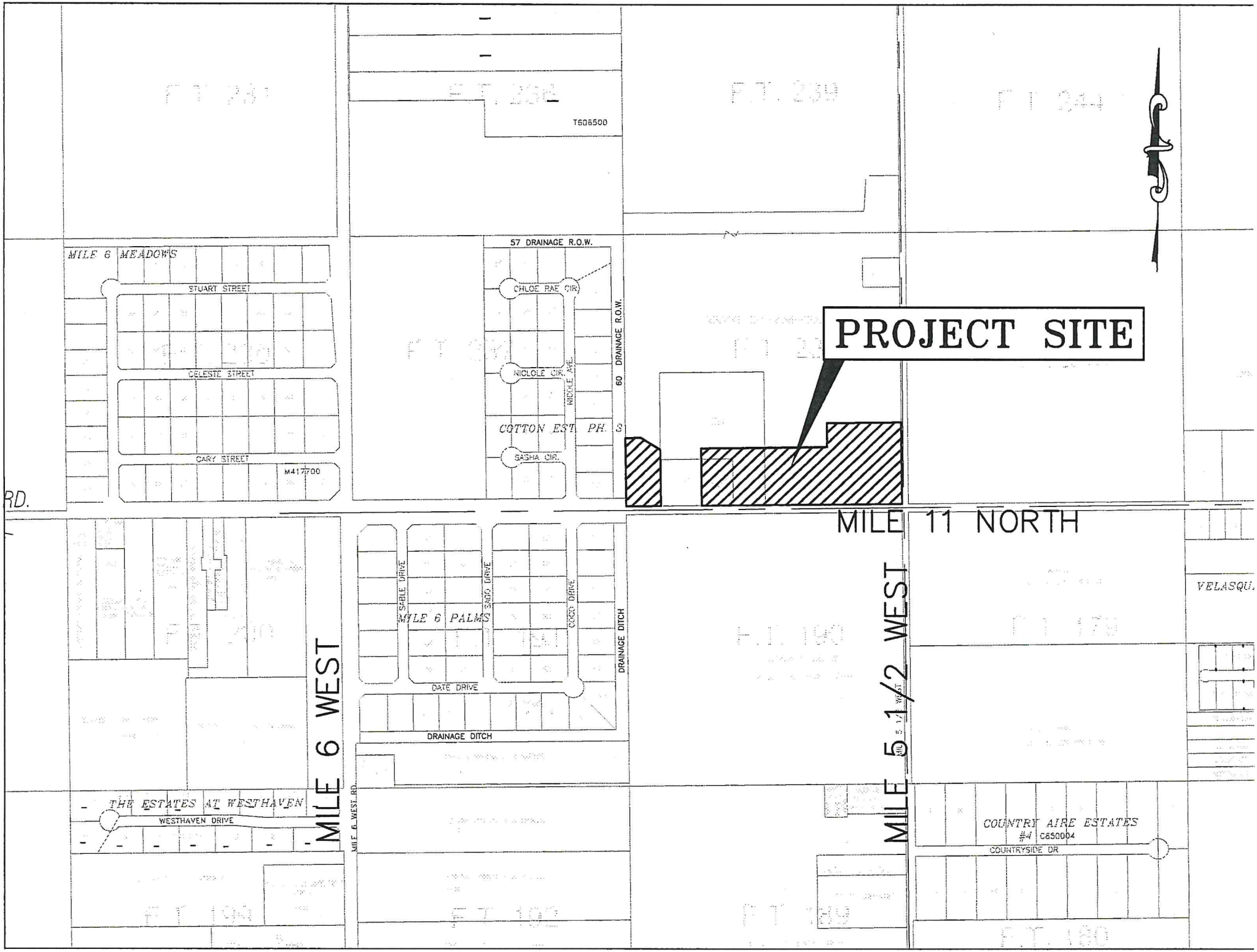
STATE OF TEXAS
IVAN GARCIA
115662
LICENSED
PROFESSIONAL ENGINEER
1/9/2020

☐ REJECTED
☑ APPROVED FOR SUBMITTAL
☑ TO H.C. PLANNING DEPT.
☑ TO CITY
☑ DISCHARGE PERMIT REQUIRED
☑ DISTRICT FACILITY
☐ CITY FACILITY
☐ OTHER
H.C.D.D. NO. 1
01/30/2020
DATE

921 S. 10th Ave. • Edinburg, Texas 78539 • Phone: (956) 380-5152 • Fax: (956) 380-5083

INDEX SHEET

1. COVER SHEET
2. INDEX SHEET
3. DRAINAGE REPORT
4. PROJECT LOCATION MAP
5. HYDRAULIC CALCULATIONS
6. "C" VALUES FOR METHOD
7. RAINFALL INTENSITY FOR HIDALGO COUNTY
8. FLOOD PLAIN
9. SOIL SURVEY
10. PRELIMINARY PLAT AND UTILITY & DRAINAGE LAYOUT


PROJECT SITE
MILE 11 NORTH
MILE 6 WEST
MILE 5 1/2 WEST
MILE 6 WEST RD.
MILE 6 MEADOWS
STUART STREET
CELESTE STREET
CARY STREET
M417700
57 DRAINAGE R.O.W.
60 DRAINAGE R.O.W.
CHLOE RAE CIR.
NICOLE CIR.
NICOLE AVE.
SASHA CIR.
COTTON EST. PH. 3
T606500
MILE 6 PALMS
SABLE DRIVE
SAGO DRIVE
COCO DRIVE
DATE DRIVE
DRAINAGE DITCH
THE ESTATES AT WESTHAVEN
WESTHAVEN DRIVE
COUNTRY AIRE ESTATES
#4 C650004
COUNTRYSIDE DR
VELASQU
RD.

STORM WATER DETENTION CALCULATIONS

SUMMARY SHEET

Project Name:	**HIGHLAND MANOR SUBDIVISION**		
City:	**WESLACO ETJ**		
State:	**Texas**		
County:	**HIDALGO COUNTY**		
Total Area:	**8.25**	Acres Gross	
Total lots:	**11**		
Area already developed:	**0.00**	Acres	*Pre-existing condition
Area unimproved:	**8.25**	Acres	
Existing Run off:	**4.19**	cfs	*10 year storm
Future Run off:	**5.68**	cfs	*50 year storm
Total on site detention required:	**12,160**	cft	*50 year storm
	0.279	Ac-ft	

*References for calculations and procedure: **1) TxDOT Hydraulic Design Manual Revised March 2009**

2) FHWA, Urban Drainage Design Manual HEC-22 Revised September 2009

3) City of Edinburg 2014 Standards Manual

STATE OF TEXAS
IVAN GARCIA
115662
LICENSED
PROFESSIONAL ENGINEER

1/9/2020

***Pre-existing condition**

I. EXISTING RUN OFF (10 YEAR STORM) ***Rational Method**

Project Name: **HIGHLAND MANOR SUBDIVISION**
City: **WESLACO ETJ**
State: **Texas**

Highest elevation=	**72.00**	ft
Lowest elevation=	**70.00**	ft
Watercourse length,L=	**1360.00**	ft
Slope, S_p =	**0.15**	%

Average flow velocity, V= **0.27** ft/sec

$$V = K_u k S_p^{0.5}$$

K_u=3.28
k= 0.213 *From Table 3-2 - Intercept Coefficients
*For short grass pasture

Time of concentration, t_c= **84.60** min (calculated)
84.60 min (used)

$$t_c = L/60V$$

Intensity, i= **2.54** in/hr

$$i = \frac{b}{(t_c + d)^e}$$

*From table 3-1- Intensity-Frequency-Duration
*Coefficients for HIDALGO, County, Texas from TXDoT IDF Coefficients
*For a recurrence interval of 10 years

e=	0.778
b=	87
d=	9.2

Area already developed= **0.00** SQFT *Pre-existing condition
(buildings and driveway) **0.00** ACRES

Area unimproved= **359,370** SQFT *Pre-existing condition
8.25 ACRES

Existing Run off Coefficient: **0.2** *For Unimproved areas
*From Table 3-3 - Run off Coefficients

Weighted Run off Coefficient, Cw= **0.20**

$$C_W = (C_1 A_1 + C_2 A_2)/A_{Tota}$$

Peak flow,Q= **4.19** CFS

$$Q = CiA$$

II. FUTURE RUN OFF (50 YEAR STORM) ***Rational Method**

Project Name: **HIGHLAND MANOR SUBDIVISION**
City: **WESLACO ETJ**
State: **Texas**

Highest elevation=	**72.00**	ft
Lowest elevation=	**70.00**	ft
Watercourse length,L=	**1360.00**	ft
Slope, S_p =	**0.15**	%

Average flow velocity, V= **0.27** ft/sec

$$V = K_u k S_p^{0.5}$$

K_u=3.28
k= 0.213 *From Table 3-2 - Intercept Coefficients
*For short grass pasture

Time of concentration, t_c= **84.60** min (calculated)
84.60 min (used)

$$t_c = L/60V$$

Intensity, i= **3.30** min

$$i = \frac{b}{(t_c + d)^e}$$

*From table 3-1- Intensity-Frequency-Duration
*Coefficients for HIDALGO, County, Texas from TXDoT IDF Coefficients
*For a recurrence interval of 50 years

e=	0.749
b=	99.0
d=	9.2

Area to be developed **4,500** SQFT 4500 SF home, driveways and walks
0.10 ACRES

Existing Run off Coefficient: **0.9** *Average for roofs, driveways and walks
*From Table 3-3 - Run off Coefficients

Area left unimproved= **354,870** SQFT *Remaining area
Total area left unimproved= **8.15** ACRES

Existing Run off Coefficient: **0.2** *For Unimproved areas
*From Table 3-3 - Run off Coefficients

Weighted Run off Coefficient, Cw= **0.21**

$$C_W = (C_1 A_1 + C_2 A_2)/A_{Tota}$$

Peak flow,Q= **5.68** CFS

$$Q = CiA$$

III. STORAGE CALCULATIONS (50 YEAR STORM) ***Rational Method**

Project Name: **HIGHLAND MANOR SUBDIVISION**

City:	**WESLACO ETJ**	
State:	**Texas**	
Highest elevation=	**72.00**	ft
Lowest elevation=	**70.00**	ft
Watercourse length,L=	**1360.00**	ft
Slope, S_p =	**0.15**	%
Average flow velocity, V=	**0.27**	ft/sec

$$V = K_u k S_p^{0.5}$$

K_u=3.28

k= 0.213 *From Table 3-2 - Intercept Coefficients
*For short grass pasture

Time of concentration, t_c=	**84.60**	min	(calculated)
	84.60	min	(used)

$$t_c = L/60V$$

Intensity, i= **3.30** min

$$i = \frac{b}{(t_c + d)^e}$$

*From table 3-1- Intensity-Frequency-Duration
*Coefficients for HIDALGO, County, Texas from TXDoT IDF Coefficients
*For a recurrence interval of 50 years

e=	0.749
b=	99.0
d=	9.2

Area already developed=	**4,500**	SQFT	4500 SF home, driveways and walks
	0.10	ACRES	
Existing runoff coefficient:	**0.9**	*Average for roofs, driveways and walks *From Table 3-3 - Run off Coefficients	
Area left unimproved=	**354,870**	SQFT	*Remaining area
Total area left unimproved=	**8.15**	ACRES	
Existing Run off Coefficient:	**0.2**	*For Unimproved areas *From Table 3-3 - Run off Coefficients	
Weighted Run off Coefficient, Cw=	**0.21**		

$$C_W = (C_1 A_1 + C_2 A_2)/A_{Tota}$$

Peak flow,Q= **5.68** CFS

$$Q = CiA$$

IV. STORM WATER DETENTION CALCULATIONS ***Rational Method**

Duration (min)	Intensity (in/hr)	Q in (cfs)	Vol in (cft)	Q out (cfs)	V out (cft)	Storage (cft)
0	18.78	32.35	0	4.19	0	0
5	13.57	23.37	7,011	4.19	1,258	5,753
10	10.83	18.64	11,187	4.19	2,516	8,670
15	9.10	15.68	14,110	4.19	3,774	10,335
20	7.91	13.62	16,344	4.19	5,033	11,311
25	7.03	12.10	18,149	4.19	6,291	11,858
30	6.34	10.92	19,663	4.19	7,549	12,114
35	**5.80**	**9.98**	**20,967**	**4.19**	**8,807**	**12,160**
40	5.35	9.21	22,114	4.19	10,065	12,049
45	4.98	8.57	23,139	4.19	11,323	11,816
50	4.66	8.02	24,066	4.19	12,582	11,484

Total on site detention required= **12,160** cft
0.279 acres-ft

Duration: Duration in minutes
Intensity: Intensity for respective duration (50-year event)
Q in: Developed conditions peak discharge (Cdev x i50 x Area)
Vol in: Developed conditions run off volume (Qin x Duration x 60)
Q out: Pre-developed peak discharge (Cpre x i10 x Area)
V out: (duration x Qout x 60)
Storage: Required storage (Vin - Vout)

Table 3-1. Rainfall Intensity-Duration-Frequency Coefficients for Hidalgo County

Coefficient	2-year	5-year	10-year	25-year	50-year	100-year
e (in)	0.831	0.797	0.778	0.771	0.749	0.740
b	74	79	87	98	99	103
d (mins)	9.6	8.9	9.2	9.2	9.2	9.6

Reference: TxDOT Hydraulic Design Manual, (2009)

Table 3-2. Intercept Coefficients for Velocity vs. Slope Relationship

Land Cover/Flow Regime	k
Forest with heavy ground litter; hay meadow (overland flow)	0.076
Trash fallow or minimum tillage cultivation; contour or strip cropped; woodland (overland flow)	0.152
Short grass pasture (overland flow)	0.213
Cultivated straight row (overland flow)	0.274
Nearly bare and untilled (overland flow); alluvial fans in western mountain regions	0.305
Grassed waterway (shallow concentrated flow)	0.457
Unpaved (shallow concentrated flow)	0.491
Paved area (shallow concentrated flow); small upland gullies	0.619

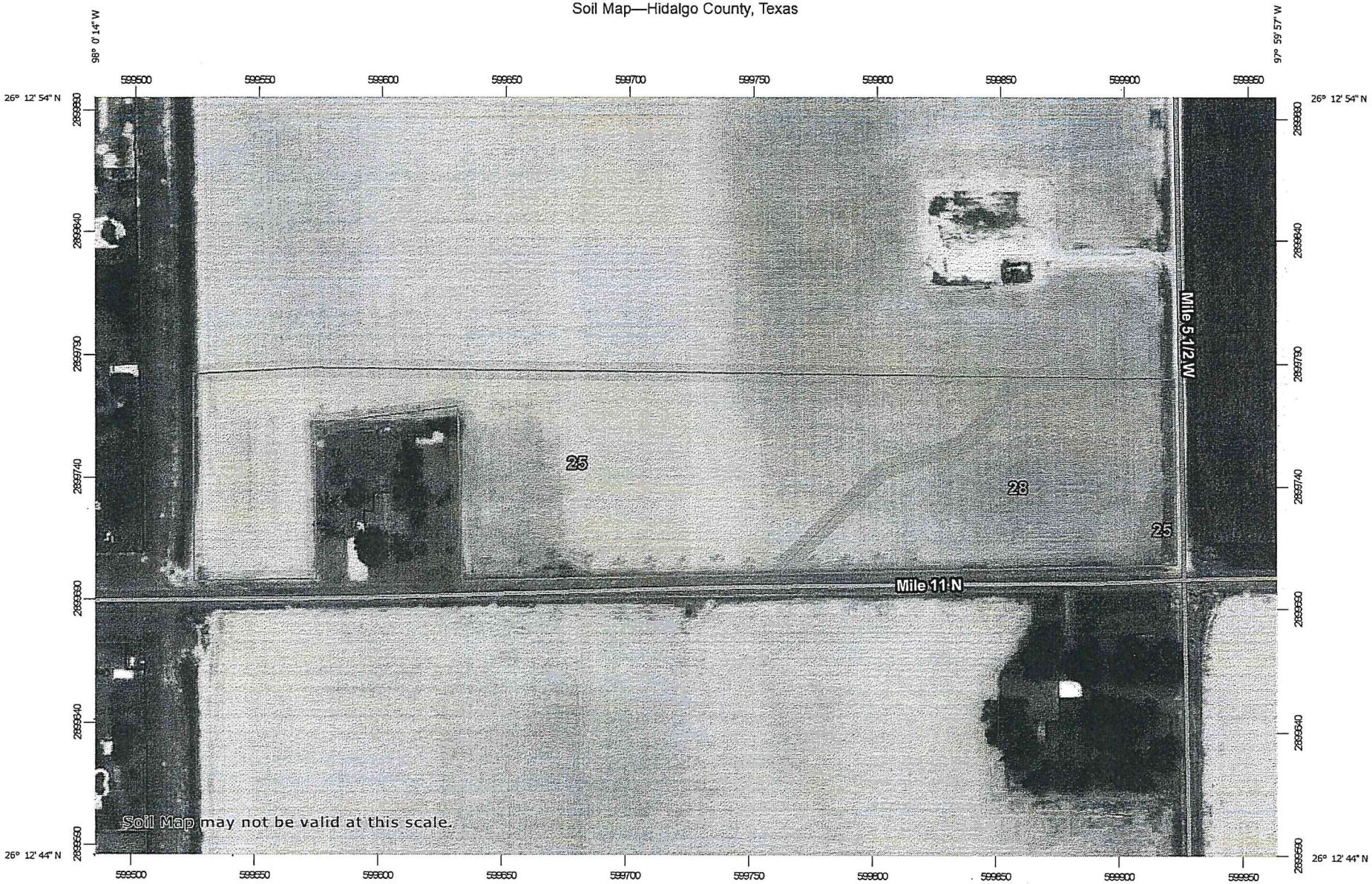
Reference: FHWA, Urban drainage Design Manual HEC-22, (2009)

Table 3-3. Runoff Coefficients for Rational Formula

Type of Drainage Area	Runoff Coefficient, C*
Business:	
Downtown areas	0.70 - 0.95
Neighborhood areas	0.50 - 0.70
Residential:	
Single-family areas	0.30 - 0.50
Multi-units, detached	0.40 - 0.60
Multi-units, attached	0.60 - 0.75
Suburban	0.25 - 0.40
Apartment dwelling areas	0.50 - 0.70
Industrial:	
Light areas	0.50 - 0.80
Heavy areas	0.60 - 0.90
Parks, cemeteries	0.10 - 0.25
Playgrounds	0.20 - 0.40
Railroad yard areas	0.20 - 0.40
Unimproved areas	0.10 - 0.30
Lawns:	
Sandy soil, flat, 2%	0.05 - 0.10
Sandy soil, average, 2 - 7%	0.10 - 0.15
Sandy soil, steep, 7%	0.15 - 0.20
Heavy soil, flat, 2%	0.13 - 0.17
Heavy soil, average, 2 - 7%	0.18 - 0.22
Heavy soil, steep, 7%	0.25 - 0.35
Streets:	
Asphaltic	0.70 - 0.95
Concrete	0.80 - 0.95
Brick	0.70 - 0.85
Drives and walks	0.75 - 0.85
Roofs	0.75 - 0.95

*Higher values are usually appropriate for steeply sloped areas and longer return periods because infiltration and other losses have a proportionally smaller effect on runoff in these cases.

Reference: FHWA, Urban drainage Design Manual HEC-22, (2009)



Map Scale: 1:2,190 if printed on A landscape (11" x 8.5") sheet.

N

Meters: 0 30 60 120 180

Feet: 0 100 200 400 600

Map projection: Web Mercator Corner coordinates: WGS84 Edge tics: UTM Zone 14N WGS84

MAP LEGEND

Area of Interest (AOI)

- Area of Interest (AOI)

Soils

- Soil Map Unit Polygons
- Soil Map Unit Lines
- Soil Map Unit Points

Special Point Features

- Blowout
- Borrow Pit
- Clay Spot
- Closed Depression
- Gravel Pit
- Gravelly Spot
- Landfill
- Lava Flow
- Marsh or swamp
- Mine or Quarry
- Miscellaneous Water
- Perennial Water
- Rock Outcrop
- Saline Spot
- Sandy Spot
- Severely Eroded Spot
- Sinkhole
- Slide or Slip
- Sodic Spot
- Spoil Area
- Stony Spot
- Very Stony Spot
- Wet Spot
- Other
- Special Line Features

Water Features

- Streams and Canals

Transportation

- Rails
- Interstate Highways
- US Routes
- Major Roads
- Local Roads

Background

- Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:20,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
Web Soil Survey URL:
Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Hidalgo County, Texas
Survey Area Data: Version 18, Sep 12, 2019

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Sep 20, 2015—Nov 5, 2017

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
25	Hidalgo fine sandy loam, 0 to 1 percent slopes	5.1	71.0%
28	Hidalgo sandy clay loam, 0 to 1 percent slopes	2.1	29.0%
Totals for Area of Interest		**7.2**	**100.0%**

Component Legend

This report presents general information about the map units and map unit components in the selected area. It shows map unit symbols and names and the components in each map unit. It also shows the percent of the components in the map units, the kind of component, and the slope range of each component.

Report—Component Legend

Component Legend–Hidalgo County, Texas							
Map unit symbol and name	Map unit acres	Pct. of map unit	Component name	Component kind	Pct. slope		
					Low	RV	High
25—Hidalgo fine sandy loam, 0 to 1 percent slopes	60,332						
		85	Hidalgo	Series	0.0	0.5	1.0
28—Hidalgo sandy clay loam, 0 to 1 percent slopes	133,968						
		85	Hidalgo	Series	0.0	0.5	1.0

Data Source Information

Soil Survey Area: Hidalgo County, Texas
Survey Area Data: Version 18, Sep 12, 2019

Map Unit Description

The map units delineated on the detailed soil maps in a soil survey represent the soils or miscellaneous areas in the survey area. The map unit descriptions in this report, along with the maps, can be used to determine the composition and properties of a unit.

A map unit delineation on a soil map represents an area dominated by one or more major kinds of soil or miscellaneous areas. A map unit is identified and named according to the taxonomic classification of the dominant soils. Within a taxonomic class there are precisely defined limits for the properties of the soils. On the landscape, however, the soils are natural phenomena, and they have the characteristic variability of all natural phenomena. Thus, the range of some observed properties may extend beyond the limits defined for a taxonomic class. Areas of soils of a single taxonomic class rarely, if ever, can be mapped without including areas of other taxonomic classes. Consequently, every map unit is made up of the soils or miscellaneous areas for which it is named, soils that are similar to the named components, and some minor components that differ in use and management from the major soils.

Most of the soils similar to the major components have properties similar to those of the dominant soil or soils in the map unit, and thus they do not affect use and management. These are called noncontrasting, or similar, components. They may or may not be mentioned in a particular map unit description. Some minor components, however, have properties and behavior characteristics divergent enough to affect use or to require different management. These are called contrasting, or dissimilar, components. They generally are in small areas and could not be mapped separately because of the scale used. Some small areas of strongly contrasting soils or miscellaneous areas are identified by a special symbol on the maps. If included in the database for a given area, the contrasting minor components are identified in the map unit descriptions along with some characteristics of each. A few areas of minor components may not have been observed, and consequently they are not mentioned in the descriptions, especially where the pattern was so complex that it was impractical to make enough observations to identify all the soils and miscellaneous areas on the landscape.

The presence of minor components in a map unit in no way diminishes the usefulness or accuracy of the data. The objective of mapping is not to delineate pure taxonomic classes but rather to separate the landscape into landforms or landform segments that have similar use and management requirements. The delineation of such segments on the map provides sufficient information for the development of resource plans. If intensive use of small areas is planned, however, onsite investigation is needed to define and locate the soils and miscellaneous areas.

An identifying symbol precedes the map unit name in the map unit descriptions. Each description includes general facts about the unit and gives important soil properties and qualities.

Soils that have profiles that are almost alike make up a *soil series*. All the soils of a series have major horizons that are similar in composition, thickness, and arrangement. Soils of a given series can differ in texture of the surface layer, slope, stoniness, salinity, degree of erosion, and other characteristics that affect their use. On the basis of such differences, a soil series is divided into *soil phases*. Most of the areas shown on the detailed soil maps are phases of soil series. The name of a soil phase commonly indicates a feature that affects use or management. For example, Alpha silt loam, 0 to 2 percent slopes, is a phase of the Alpha series.

Some map units are made up of two or more major soils or miscellaneous areas. These map units are complexes, associations, or undifferentiated groups.

A *complex* consists of two or more soils or miscellaneous areas in such an intricate pattern or in such small areas that they cannot be shown separately on the maps. The pattern and proportion of the soils or miscellaneous areas are somewhat similar in all areas. Alpha-Beta complex, 0 to 6 percent slopes, is an example.

An *association* is made up of two or more geographically associated soils or miscellaneous areas that are shown as one unit on the maps. Because of present or anticipated uses of the map units in the survey area, it was not considered practical or necessary to map the soils or miscellaneous areas separately. The pattern and relative proportion of the soils or miscellaneous areas are somewhat similar. Alpha-Beta association, 0 to 2 percent slopes, is an example.

An *undifferentiated group* is made up of two or more soils or miscellaneous areas that could be mapped individually but are mapped as one unit because similar interpretations can be made for use and management. The pattern and proportion of the soils or miscellaneous areas in a mapped area are not uniform. An area can be made up of only one of the major soils or miscellaneous areas, or it can be made up of all of them. Alpha and Beta soils, 0 to 2 percent slopes, is an example.

Some surveys include *miscellaneous areas*. Such areas have little or no soil material and support little or no vegetation. Rock outcrop is an example.

Additional information about the map units described in this report is available in other soil reports, which give properties of the soils and the limitations, capabilities, and potentials for many uses. Also, the narratives that accompany the soil reports define some of the properties included in the map unit descriptions.

Report—Map Unit Description

Hidalgo County, Texas

25—Hidalgo fine sandy loam, 0 to 1 percent slopes

Map Unit Setting

National map unit symbol: 2sxvn
Elevation: 20 to 500 feet

Mean annual precipitation: 20 to 27 inches
Mean annual air temperature: 72 to 74 degrees F
Frost-free period: 300 to 365 days
Farmland classification: Prime farmland if irrigated

Map Unit Composition

Hidalgo and similar soils: 85 percent
Minor components: 15 percent
Estimates are based on observations, descriptions, and transects of the mapunit.

Description of Hidalgo

Setting

Landform: Terraces
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Parent material: Calcareous loamy alluvium

Typical profile

Ap - 0 to 17 inches: fine sandy loam
Bk1 - 17 to 28 inches: sandy clay loam
Bk2 - 28 to 38 inches: clay loam
Ck - 38 to 80 inches: clay loam

Properties and qualities

Slope: 0 to 1 percent
Depth to restrictive feature: More than 80 inches
Natural drainage class: Well drained
Runoff class: Negligible
Capacity of the most limiting layer to transmit water (Ksat): Moderately high to high (0.57 to 1.98 in/hr)
Depth to water table: More than 80 inches
Frequency of flooding: None
Frequency of ponding: None
Calcium carbonate, maximum in profile: 35 percent
Salinity, maximum in profile: Nonsaline to slightly saline (0.0 to 4.0 mmhos/cm)
Sodium adsorption ratio, maximum in profile: 10.0
Available water storage in profile: Moderate (about 7.8 inches)

Interpretive groups

Land capability classification (irrigated): 2s
Land capability classification (nonirrigated): 2s
Hydrologic Soil Group: B
Ecological site: Gray Sandy Loam (R083DY019TX)
Hydric soil rating: No

Minor Components

Willacy

Percent of map unit: 10 percent
Landform: Terraces

Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Hydric soil rating: No

Brennan

Percent of map unit: 5 percent
Landform: Terraces
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Ecological site: Sandy Loam (R083EY023TX)
Hydric soil rating: No

28—Hidalgo sandy clay loam, 0 to 1 percent slopes

Map Unit Setting

National map unit symbol: 2sxvl
Elevation: 20 to 500 feet
Mean annual precipitation: 20 to 27 inches
Mean annual air temperature: 72 to 74 degrees F
Frost-free period: 300 to 365 days
Farmland classification: All areas are prime farmland

Map Unit Composition

Hidalgo and similar soils: 85 percent
Minor components: 15 percent
Estimates are based on observations, descriptions, and transects of the mapunit.

Description of Hidalgo

Setting

Landform: Terraces
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Parent material: Calcareous loamy alluvium

Typical profile

Ap - 0 to 17 inches: sandy clay loam
Bk1 - 17 to 28 inches: sandy clay loam
Bk2 - 28 to 38 inches: clay loam
Ck - 38 to 80 inches: clay loam

Properties and qualities

Slope: 0 to 1 percent
Depth to restrictive feature: More than 80 inches
Natural drainage class: Well drained
Runoff class: Negligible
Capacity of the most limiting layer to transmit water (Ksat): Moderately high to high (0.57 to 1.98 in/hr)
Depth to water table: More than 80 inches

Frequency of flooding: None
Frequency of ponding: None
Calcium carbonate, maximum in profile: 35 percent
Salinity, maximum in profile: Nonsaline to slightly saline (0.0 to 4.0 mmhos/cm)
Sodium adsorption ratio, maximum in profile: 10.0
Available water storage in profile: Moderate (about 7.8 inches)

Interpretive groups

Land capability classification (irrigated): 1
Land capability classification (nonirrigated): 2c
Hydrologic Soil Group: B
Ecological site: Gray Sandy Loam (R083DY019TX)
Hydric soil rating: No

Minor Components

Raymondville

Percent of map unit: 7 percent
Landform: Terraces
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Ecological site: Clay Loam (R083DY025TX)
Hydric soil rating: No

Racombes

Percent of map unit: 6 percent
Landform: Terraces
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Ecological site: Clay Loam (R083DY025TX)
Hydric soil rating: No

Willacy

Percent of map unit: 2 percent
Landform: Terraces
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Hydric soil rating: No

Data Source Information

Soil Survey Area: Hidalgo County, Texas
Survey Area Data: Version 18, Sep 12, 2019

Engineering Properties

This table gives the engineering classifications and the range of engineering properties for the layers of each soil in the survey area.

Hydrologic soil group is a group of soils having similar runoff potential under similar storm and cover conditions. The criteria for determining Hydrologic soil group is found in the National Engineering Handbook, Chapter 7 issued May 2007(http://directives.sc.egov.usda.gov/OpenNonWebContent.aspx?content=17757.wba). Listing HSGs by soil map unit component and not by soil series is a new concept for the engineers. Past engineering references contained lists of HSGs by soil series. Soil series are continually being defined and redefined, and the list of soil series names changes so frequently as to make the task of maintaining a single national list virtually impossible. Therefore, the criteria is now used to calculate the HSG using the component soil properties and no such national series lists will be maintained. All such references are obsolete and their use should be discontinued. Soil properties that influence runoff potential are those that influence the minimum rate of infiltration for a bare soil after prolonged wetting and when not frozen. These properties are depth to a seasonal high water table, saturated hydraulic conductivity after prolonged wetting, and depth to a layer with a very slow water transmission rate. Changes in soil properties caused by land management or climate changes also cause the hydrologic soil group to change. The influence of ground cover is treated independently. There are four hydrologic soil groups, A, B, C, and D, and three dual groups, A/D, B/D, and C/D. In the dual groups, the first letter is for drained areas and the second letter is for undrained areas.

The four hydrologic soil groups are described in the following paragraphs:

Group A. Soils having a high infiltration rate (low runoff potential) when thoroughly wet. These consist mainly of deep, well drained to excessively drained sands or gravelly sands. These soils have a high rate of water transmission.

Group B. Soils having a moderate infiltration rate when thoroughly wet. These consist chiefly of moderately deep or deep, moderately well drained or well drained soils that have moderately fine texture to moderately coarse texture. These soils have a moderate rate of water transmission.

Group C. Soils having a slow infiltration rate when thoroughly wet. These consist chiefly of soils having a layer that impedes the downward movement of water or soils of moderately fine texture or fine texture. These soils have a slow rate of water transmission.

Group D. Soils having a very slow infiltration rate (high runoff potential) when thoroughly wet. These consist chiefly of clays that have a high shrink-swell potential, soils that have a high water table, soils that have a claypan or clay layer at or near the surface, and soils that are shallow over nearly impervious material. These soils have a very slow rate of water transmission.

Depth to the upper and lower boundaries of each layer is indicated.

Texture is given in the standard terms used by the U.S. Department of Agriculture. These terms are defined according to percentages of sand, silt, and clay in the fraction of the soil that is less than 2 millimeters in diameter. "Loam," for example, is soil that is 7 to 27 percent clay, 28 to 50 percent silt, and less than 52 percent sand. If the content of particles coarser than sand is 15 percent or more, an appropriate modifier is added, for example, "gravelly."

Classification of the soils is determined according to the Unified soil classification system (ASTM, 2005) and the system adopted by the American Association of State Highway and Transportation Officials (AASHTO, 2004).

The Unified system classifies soils according to properties that affect their use as construction material. Soils are classified according to particle-size distribution of the fraction less than 3 inches in diameter and according to plasticity index, liquid limit, and organic matter content. Sandy and gravelly soils are identified as GW, GP, GM, GC, SW, SP, SM, and SC; silty and clayey soils as ML, CL, OL, MH, CH, and OH; and highly organic soils as PT. Soils exhibiting engineering properties of two groups can have a dual classification, for example, CL-ML.

The AASHTO system classifies soils according to those properties that affect roadway construction and maintenance. In this system, the fraction of a mineral soil that is less than 3 inches in diameter is classified in one of seven groups from A-1 through A-7 on the basis of particle-size distribution, liquid limit, and plasticity index. Soils in group A-1 are coarse grained and low in content of fines (silt and clay). At the other extreme, soils in group A-7 are fine grained. Highly organic soils are classified in group A-8 on the basis of visual inspection.

If laboratory data are available, the A-1, A-2, and A-7 groups are further classified as A-1-a, A-1-b, A-2-4, A-2-5, A-2-6, A-2-7, A-7-5, or A-7-6. As an additional refinement, the suitability of a soil as subgrade material can be indicated by a group index number. Group index numbers range from 0 for the best subgrade material to 20 or higher for the poorest.

Percentage of rock fragments larger than 10 inches in diameter and 3 to 10 inches in diameter are indicated as a percentage of the total soil on a dry-weight basis. The percentages are estimates determined mainly by converting volume percentage in the field to weight percentage. Three values are provided to identify the expected Low (L), Representative Value (R), and High (H).

Percentage (of soil particles) passing designated sieves is the percentage of the soil fraction less than 3 inches in diameter based on an ovendry weight. The sieves, numbers 4, 10, 40, and 200 (USA Standard Series), have openings of 4.76, 2.00, 0.420, and 0.074 millimeters, respectively. Estimates are based on laboratory tests of soils sampled in the survey area and in nearby areas and on estimates made in the field. Three values are provided to identify the expected Low (L), Representative Value (R), and High (H).

Liquid limit and *plasticity index* (Atterberg limits) indicate the plasticity characteristics of a soil. The estimates are based on test data from the survey area or from nearby areas and on field examination. Three values are provided to identify the expected Low (L), Representative Value (R), and High (H).

References:

American Association of State Highway and Transportation Officials (AASHTO). 2004. Standard specifications for transportation materials and methods of sampling and testing. 24th edition.

American Society for Testing and Materials (ASTM). 2005. Standard classification of soils for engineering purposes. ASTM Standard D2487-00.

Report—Engineering Properties

Absence of an entry indicates that the data were not estimated. The asterisk '*' denotes the representative texture; other possible textures follow the dash. The criteria for determining the hydrologic soil group for individual soil components is found in the National Engineering Handbook, Chapter 7 issued May 2007(http://directives.sc.egov.usda.gov/OpenNonWebContent.aspx?content=17757.wba). Three values are provided to identify the expected Low (L), Representative Value (R), and High (H).

Engineering Properties–Hidalgo County, Texas														
Map unit symbol and soil name	Pct. of map unit	Hydrologic group	Depth	USDA texture	Classification		Pct Fragments		Percentage passing sieve number—				Liquid limit	Plasticity index
					Unified	AASHTO	>10 inches	3-10 inches	4	10	40	200		
			In				*L-R-H*	*L-R-H*	*L-R-H*	*L-R-H*	*L-R-H*	*L-R-H*	*L-R-H*	*L-R-H*
25—Hidalgo fine sandy loam, 0 to 1 percent slopes														
Hidalgo	85	B	0-17	Fine sandy loam	CL, SM, SC-SM, SC	A-4, A-2-4	0- 0- 0	0- 0- 0	100-100-100	94-96-100	84-94-100	35-47-56	15-23-25	1-7 -8
			17-28	Sandy clay loam, clay loam	CL, SC	A-6, A-7-6	0- 0- 0	0- 0- 0	100-100-100	94-98-100	85-96-100	50-60-75	30-35-44	11-17-22
			28-38	Clay loam, sandy clay loam	CL, SC	A-6, A-7-6	0- 0- 0	0- 0- 0	95-97-100	91-94-100	81-93-100	54-68-81	30-38-44	11-17-22
			38-80	Clay loam, sandy clay loam	CL, SC	A-6, A-7-6	0- 0- 0	0- 0- 0	96-97-100	91-95-100	82-94-100	57-72-84	30-38-44	11-17-22
28—Hidalgo sandy clay loam, 0 to 1 percent slopes														
Hidalgo	85	B	0-17	Sandy clay loam	CL, SC	A-6	0- 0- 0	0- 0- 0	100-100-100	95-98-100	86-96-100	44-54-63	25-30-39	11-15-18
			17-28	Sandy clay loam, clay loam	CL, SC	A-6, A-7-6	0- 0- 0	0- 0- 0	100-100-100	94-98-100	85-96-100	50-60-75	30-35-44	11-17-22
			28-38	Clay loam, sandy clay loam	CL, SC	A-6, A-7-6	0- 0- 0	0- 0- 0	95-97-100	91-94-100	81-93-100	54-68-81	30-38-44	11-17-22
			38-80	Sandy clay loam, clay loam	CL, SC	A-6, A-7-6	0- 0- 0	0- 0- 0	96-97-100	91-95-100	82-94-100	57-72-84	30-38-44	11-17-22

Data Source Information

Soil Survey Area: Hidalgo County, Texas
Survey Area Data: Version 18, Sep 12, 2019

Physical Soil Properties

This table shows estimates of some physical characteristics and features that affect soil behavior. These estimates are given for the layers of each soil in the survey area. The estimates are based on field observations and on test data for these and similar soils.

Depth to the upper and lower boundaries of each layer is indicated.

Particle size is the effective diameter of a soil particle as measured by sedimentation, sieving, or micrometric methods. Particle sizes are expressed as classes with specific effective diameter class limits. The broad classes are sand, silt, and clay, ranging from the larger to the smaller.

Sand as a soil separate consists of mineral soil particles that are 0.05 millimeter to 2 millimeters in diameter. In this table, the estimated sand content of each soil layer is given as a percentage, by weight, of the soil material that is less than 2 millimeters in diameter.

Silt as a soil separate consists of mineral soil particles that are 0.002 to 0.05 millimeter in diameter. In this table, the estimated silt content of each soil layer is given as a percentage, by weight, of the soil material that is less than 2 millimeters in diameter.

Clay as a soil separate consists of mineral soil particles that are less than 0.002 millimeter in diameter. In this table, the estimated clay content of each soil layer is given as a percentage, by weight, of the soil material that is less than 2 millimeters in diameter.

The content of sand, silt, and clay affects the physical behavior of a soil. Particle size is important for engineering and agronomic interpretations, for determination of soil hydrologic qualities, and for soil classification.

The amount and kind of clay affect the fertility and physical condition of the soil and the ability of the soil to adsorb cations and to retain moisture. They influence shrink-swell potential, saturated hydraulic conductivity (Ksat), plasticity, the ease of soil dispersion, and other soil properties. The amount and kind of clay in a soil also affect tillage and earthmoving operations.

Moist bulk density is the weight of soil (ovendry) per unit volume. Volume is measured when the soil is at field moisture capacity, that is, the moisture content at 1/3- or 1/10-bar (33kPa or 10kPa) moisture tension. Weight is determined after the soil is dried at 105 degrees C. In the table, the estimated moist bulk density of each soil horizon is expressed in grams per cubic centimeter of soil material that is less than 2 millimeters in diameter. Bulk density data are used to compute linear extensibility, shrink-swell potential, available water capacity, total pore space, and other soil properties. The moist bulk density of a soil indicates the pore space available for water and roots. Depending on soil texture, a bulk density of more than 1.4 can restrict water storage and root penetration. Moist bulk density is influenced by texture, kind of clay, content of organic matter, and soil structure.

Saturated hydraulic conductivity (Ksat) refers to the ease with which pores in a saturated soil transmit water. The estimates in the table are expressed in terms of micrometers per second. They are based on soil characteristics observed in the field, particularly structure, porosity, and texture. Saturated hydraulic conductivity (Ksat) is considered in the design of soil drainage systems and septic tank absorption fields.

Available water capacity refers to the quantity of water that the soil is capable of storing for use by plants. The capacity for water storage is given in inches of water per inch of soil for each soil layer. The capacity varies, depending on soil properties that affect retention of water. The most important properties are the content of organic matter, soil texture, bulk density, and soil structure. Available water capacity is an important factor in the choice of plants or crops to be grown and in the design and management of irrigation systems. Available water capacity is not an estimate of the quantity of water actually available to plants at any given time.

Linear extensibility refers to the change in length of an unconfined clod as moisture content is decreased from a moist to a dry state. It is an expression of the volume change between the water content of the clod at 1/3- or 1/10-bar tension (33kPa or 10kPa tension) and oven dryness. The volume change is reported in the table as percent change for the whole soil. The amount and type of clay minerals in the soil influence volume change.

Linear extensibility is used to determine the shrink-swell potential of soils. The shrink-swell potential is low if the soil has a linear extensibility of less than 3 percent; moderate if 3 to 6 percent; high if 6 to 9 percent; and very high if more than 9 percent. If the linear extensibility is more than 3, shrinking and swelling can cause damage to buildings, roads, and other structures and to plant roots. Special design commonly is needed.

Organic matter is the plant and animal residue in the soil at various stages of decomposition. In this table, the estimated content of organic matter is expressed as a percentage, by weight, of the soil material that is less than 2 millimeters in diameter. The content of organic matter in a soil can be maintained by returning crop residue to the soil.

Organic matter has a positive effect on available water capacity, water infiltration, soil organism activity, and tilth. It is a source of nitrogen and other nutrients for crops and soil organisms.

Erosion factors are shown in the table as the K factor (Kw and Kf) and the T factor. Erosion factor K indicates the susceptibility of a soil to sheet and rill erosion by water. Factor K is one of six factors used in the Universal Soil Loss Equation (USLE) and the Revised Universal Soil Loss Equation (RUSLE) to predict the average annual rate of soil loss by sheet and rill erosion in tons per acre per year. The estimates are based primarily on percentage of silt, sand, and organic matter and on soil structure and Ksat. Values of K range from 0.02 to 0.69. Other factors being equal, the higher the value, the more susceptible the soil is to sheet and rill erosion by water.

Erosion factor Kw indicates the erodibility of the whole soil. The estimates are modified by the presence of rock fragments.

Erosion factor Kf indicates the erodibility of the fine-earth fraction, or the material less than 2 millimeters in size.

Erosion factor T is an estimate of the maximum average annual rate of soil erosion by wind and/or water that can occur without affecting crop productivity over a sustained period. The rate is in tons per acre per year.

Wind erodibility groups are made up of soils that have similar properties affecting their susceptibility to wind erosion in cultivated areas. The soils assigned to group 1 are the most susceptible to wind erosion, and those assigned to group 8 are the least susceptible. The groups are described in the "National Soil Survey Handbook."

Wind erodibility index is a numerical value indicating the susceptibility of soil to wind erosion, or the tons per acre per year that can be expected to be lost to wind erosion. There is a close correlation between wind erosion and the texture of the surface layer, the size and durability of surface clods, rock fragments, organic matter, and a calcareous reaction. Soil moisture and frozen soil layers also influence wind erosion.

Reference:
United States Department of Agriculture, Natural Resources Conservation Service. National soil survey handbook, title 430-VI. (http://soils.usda.gov)

Report—Physical Soil Properties

Three values are provided to identify the expected Low (L), Representative Value (R), and High (H).

Physical Soil Properties–Hidalgo County, Texas														
Map symbol and soil name	Depth	Sand	Silt	Clay	Moist bulk density	Saturated hydraulic conductivity	Available water capacity	Linear extensibility	Organic matter	Erosion factors			Wind erodibility group	Wind erodibility index
										Kw	Kf	T		
	In	*Pct*	*Pct*	*Pct*	*g/cc*	*micro m/sec*	*In/In*	*Pct*	*Pct*					
25—Hidalgo fine sandy loam, 0 to 1 percent slopes														
Hidalgo	0-17	53-63- 75	5-19- 35	5-18- 20	1.35-1.45 -1.65	14.00-28.00-42. 00	0.10-0.13-0. 15	0.3- 1.4- 1.7	0.5- 1.0- 1.5	.24	.24	5	3	86
	17-28	25-48- 70	10-25- 50	23-27- 35	1.20-1.40 -1.50	4.00-9.00-14.00	0.10-0.13-0. 18	1.2- 2.1- 5.0	0.3- 0.6- 1.0	.28	.28			
	28-38	25-35- 70	10-35- 50	23-30- 35	1.20-1.40 -1.60	4.00-9.00-14.00	0.10-0.13-0. 18	1.2- 2.3- 5.9	0.1- 0.3- 0.5	.32	.32			
	38-80	25-30- 70	10-40- 50	23-30- 35	1.40-1.50 -1.80	4.00-9.00-14.00	0.10-0.13-0. 18	1.0- 2.2- 5.0	0.1- 0.2- 0.3	.32	.32			
28—Hidalgo sandy clay loam, 0 to 1 percent slopes														
Hidalgo	0-17	45-55- 70	5-18- 28	20-27- 30	1.35-1.50 -1.65	4.00-9.00-14.00	0.10-0.13-0. 18	1.5- 2.7- 5.0	1.0- 1.5- 2.0	.17	.17	5	5	56
	17-28	25-48- 70	10-25- 50	23-27- 35	1.20-1.40 -1.50	4.00-9.00-14.00	0.10-0.13-0. 18	1.2- 2.1- 5.0	0.3- 0.6- 1.0	.28	.28			
	28-38	25-35- 70	10-35- 50	23-30- 35	1.20-1.40 -1.60	4.00-9.00-14.00	0.10-0.13-0. 18	1.2- 2.3- 5.9	0.1- 0.3- 0.5	.32	.32			
	38-80	25-30- 70	10-40- 50	23-30- 35	1.40-1.50 -1.80	4.00-9.00-14.00	0.10-0.13-0. 18	1.0- 2.2- 5.0	0.1- 0.2- 0.3	.32	.32			

Data Source Information

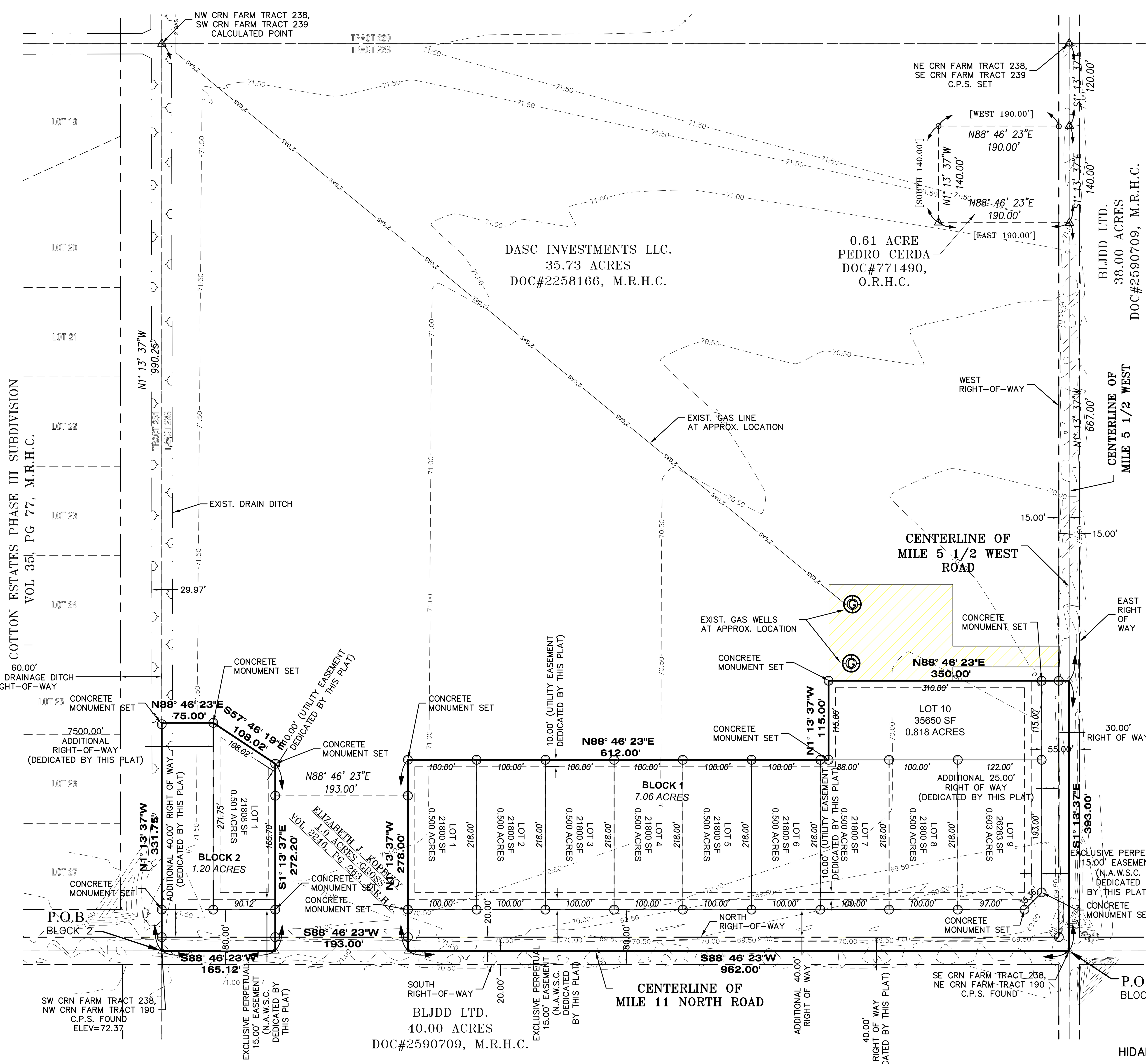
Soil Survey Area: Hidalgo County, Texas
Survey Area Data: Version 18, Sep 12, 2019

DATE OF PREPARATION: OCTOBER, 2019

HIGHLAND MANOR SUBDIVISION

BLOCK 1 – BEING A 7.06 ACRES TRACT OF LAND OUT OF FARM TRACTS 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AND SAID 7.06 ACRES TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BLOCK 2 – BEING A 1.19 ACRES TRACT OF LAND OUT OF FARM TRACTS 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AND SAID 1.19 ACRES TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:



SCALE: 1" = 100'
BEARING OF BASIS
TEXAS STATE PLANE
COORDINATES NAD 83
TEXAS SOUTH ZONE (4205)
WESTERN DATA SYSTEMS NETWORK

ABBREVIATION LEGEND	
R.O.W.	RIGHT-OF-WAY
P.O.B.	POINT OF BEGINNING
P.O.C.	POINT OF COMMENCING
S.W.C.	SOUTHWEST CORNER
F.T.	FARM TRACT
F.M.	FARM-TO-MARKET
U.E.	UTILITY EASEMENT
℄	CENTER LINE
LL	LOT LINE

LEGEND	
○	SET 1/2 INCH IRON ROD
●	FOUND 1/2 INCH IRON ROD
▲	FOUND COTTON PICKER SPINDLE
△	CONCRETE MONUMENT SET
☊	POWER POLE
(XXXX)	MAP RECORD
XXXX	NATURAL GROUND
○	CAPPED IRON ROD SET

METES AND BOUNDS DESCRIPTION

BLOCK 1

BEING A 7.06 ACRES TRACT OF LAND OUT OF FARM TRACTS 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AND SAID 7.06 ACRES TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A COTTON PICKER SPINDLE FOUND AT THE SOUTHEAST CORNER OF THE SAID FARM TRACT 238, SAME BEING A POINT ON THE CENTERLINE OF MILE 11 NORTH ROAD AND THE CENTERLINE OF MILE 5 1/2 WEST ROAD, FOR THE SOUTHEAST CORNER OF THE HEREIN DESCRIBED TRACT AND **THE POINT OF BEGINNING**;

THENCE S 88°46'23" W WITH THE SOUTH LINE OF THE SAID FARM TRACT 238, AND SAME BEING A POINT ON THE CENTERLINE OF MILE 11 NORTH ROAD, A DISTANCE OF 962.00 FEET TO A CONCRETE MONUMENT SET, THE SOUTHEAST CORNER OF A CALLED 1.00 ACRE TRACT DESCRIBED IN A WARRANTY DEED CONVEYED TO THOMAS J. KOPECKY AND WIFE ROSA KOPECKY, DATED FEBRUARY 8, 1986, RECORDED IN VOLUME 2246, PAGE 265, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS, FOR THE SOUTHWEST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE N 1°13'37" W ACROSS THE SAID FARM TRACT 238, A DISTANCE OF 278.00 FEET THE NORTHWEST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE N 88°46'23" E ACROSS THE SAID FARM TRACT 238, A DISTANCE OF 612.00 FEET A CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE N1°13'37" W ACROSS THE SAID FARM TRACT 238, A DISTANCE OF 115.00 FEET A CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE N 88°46'23" E ACROSS THE SAID FARM TRACT 238, AND SAME BEING A POINT ON THE EAST LINE OF THE SAID FARM TRACT 238, A DISTANCE OF 350.00 FEET A CONCRETE MONUMENT SET ON THE CENTERLINE OF MILE 5 ½ WEST ROAD, FOR THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE S 1°13'37" E ALONG THE EAST LINE OF THE SAID FARM TRACT 238, A DISTANCE OF 393.00 FEET **TO THE POINT AND PLACE OF BEGINNING, SAID TRACT CONTAINING 7.06 ACRES OF LAND MORE OR LESS, OUT OF WHICH 0.36 ACRE LIES WITHIN THE RIGHT-OF-WAY OF MILE 5 ½ WEST ROAD AND OUT OF WHICH 0.1.28 ACRE LIES WITHIN THE RIGHT-OF-WAY OF MILE 11 NORTH ROAD.**

BLOCK 2

BEING A 1.19 ACRES TRACT OF LAND OUT OF FARM TRACTS 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AND SAID 1.19 ACRES TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A COTTON PICKER SPINDLE FOUND AT THE SOUTHWEST CORNER OF THE THE SAID FARM TRACT 238, SAME BEING A POINT ON THE CENTERLINE OF MILE 11 NORTH ROAD, FOR THE SOUTHWEST CORNER OF THE HEREIN DESCRIBED TRACT AND **THE POINT OF BEGINNING;**

THENCE N 1°13'37" W WITH THE WEST LINE OF THE SAID FARM TRACT 238, A DISTANCE OF 329.75 FEET TO A CALCULATED POINT, FOR THE NORTHWEST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE N 88°46'23" E ACROSS THE SAID FARM TRACT 238, A DISTANCE OF 75.00 FEET TO A 1/2-INCH CAPPED IRON ROD SET, FOR A CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE S 58°39'58" E ACROSS THE SAID FARM TRACT 238, A DISTANCE OF 106.93 FEET TO A 1/2-INCH CAPPED IRON ROD SET, FOR A CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE S 1°13'37" E ACROSS THE SAID FARM TRACT 238, A DISTANCE OF 272.20 FEET A CONCRETE MONUMENT SET ON THE CENTERLINE OF MILE11 NORTH ROAD, FOR THE SOUTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE S 88°46'23" W ALONG THE SOUTH LINE OF THE SAID FARM TRACT 238, A DISTANCE OF 165.12 FEET **TO THE POINT AND PLACE OF BEGINNING, SAID TRACT CONTAINING 1.19 ACRES OF LAND MORE OR LESS, OUT OF WHICH 0.23 ACRE LIES WITHIN THE RIGHT-OF-WAY OF MILE 11 NORTH ROAD.**

RIGHT OF WAY EASEMENT

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, OWNERS OF THE PROPERTY SHOWN ON THIS PLAT, THEIR SUCCESSORS, ASSIGNS, AND TRANSFEREES (HEREINAFTER CALLED "GRANTOR" WHETHER ONE OR MORE PERSONS ARE NAMED), IN CONSIDERATION OF ONE DOLLAR ($1.00) AND OTHER GOOD AND VALUABLE CONSIDERATION PAID BY NORTH ALAMO WATER SUPPLY CORPORATION, (HEREINAFTER CALLED "GRANTEE"), THE RECEIPT AND SUFFICIENCY OF WHICH IS HEREBY ACKNOWLEDGED, DOES HEREBY GRANT, BARGAIN, SELL, TRANSFER, AND CONVEY TO SAID GRANTEE, ITS SUCCESSORS, AND ASSIGNS, A EXCLUSIVE PERPETUAL EASEMENT WITH THE RIGHT TO ERECT, CONSTRUCT, INSTALL AND LAY AND THEREAFTER USE, OPERATE, INSPECT, REPAIR, MAINTAIN, REPLACE, AND REMOVE WATER DISTRIBUTION LINES AND APPURTENANCES OVER AND ACROSS THE LANDS SHOWN ON THIS PLAT, TOGETHER WITH THE RIGHT OF INGRESS AND EGRESS OVER GRANTOR'S ADJACENT LANDS FOR THE PURPOSE FOR WHICH THE ABOVE- MENTIONED RIGHTS ARE GRANTED. THE EASEMENT HEREBY GRANTED SHALL NOT EXCEED 15' IN WIDTH, AND GRANTEE IS HEREBY AUTHORIZED TO DESIGNATE THE COURSE OF THE EASEMENT HEREIN CONVEYED EXCEPT THAT WHEN THE PIPELINE(S) IS INSTALLED, THE EASEMENT HEREIN GRANTED SHALL BE LIMITED TO A STRIP OF LAND 15' IN WIDTH, THE CENTER LINE THEREOF BEING THE PIPELINE INSTALLED.

IN THE EVENT THE EASEMENT HEREBY GRANTED ABUTS ON A PUBLIC ROAD AND THE CITY, COUNTY OR STATE HEREAFTER WIDENS OR RELOCATES THE PUBLIC ROAD SO AS TO REQUIRE THE RELOCATION OF THIS WATER LINE AS INSTALLED, GRANTOR FURTHER GRANTS TO GRANTEE AN ADDITIONAL EASEMENT OVER AND ACROSS THE LAND SHOWN ON THIS PLAT FOR THE PURPOSE OF LATERALLY RELOCATING SAID WATER LINE AS MAY BE NECESSARY TO CLEAR THE ROAD IMPROVEMENTS, WHICH EASEMENT HEREBY GRANTED SHALL BE LIMITED TO A STRIP OF LAND 10' IN WIDTH, THE CENTER LINE THEREOF BEING THE PIPELINE AS RELOCATED.

THE CONSIDERATION RECITED HEREIN SHALL CONSTITUTE PAYMENT IN FULL FOR ALL DAMAGES SUSTAINED BY GRANTOR BY REASON OF THE INSTALLATION, MAINTENANCE, REPAIR, REPLACEMENT AND RELOCATION OF THE EASEMENT CONVEYED HEREIN WAS OBTAINED OR IMPROVED THROUGH FEDERAL FINANCIAL ASSISTANCE. THIS EASEMENT IS SUBJECT TO THE PROVISIONS OF TITLE VI OF THE CIVIL RIGHTS ACT OF 1964 AND THE REGULATIONS ISSUED PURSUANT THERETO FOR SO LONG AS THE EASEMENT CONTINUES TO BE USED FOR THE SAME OR SIMILAR PURPOSE FOR WHICH FINANCIAL ASSISTANCE WAS EXTENDED OR FOR SO LONG AS THE GRANTEE OWNS IT, WHICHEVER IS LONGER.

IN WITNESS WHEREOF THE SAID GRANTOR EXECUTED THIS INSTRUMENT THIS _______ DAY OF _____________ 2019.

____
CRICELDA HINOJOSA OWNER DATE

2130 W. MILE 11 NORTH
WESLACO, TX. 78596

HIDALGO COUNTY CERTIFICATE OF PLAT APPROVAL HIDALGO AND CAMERON COUNTIES IRRIGATION DISTRICT NO. 9

THIS PLAT APPROVED BY THE HIDALGO COUNTY AND CAMERON COUNTIES IRRIGATION DISTRICT # 9, DATED THIS ____ DAY OF ____________ 20__.

1. NO IMPROVEMENTS OF ANY KIND SHALL BE PLACED UPON HIDALGO AND CAMERON COUNTIES IRRIGATION DISTRICT No.9 RIGHT-OF-WAYS AND /OR EASEMENTS WITHOUT THE EXPRESSED WRITTEN PERMISSION OF H.C.C.I.D. #9.
2. IT IS UNDERSTOOD THAT THE RATE OF FLOW OF STORM WATER FOR THE DEVELOPMENT WILL BE NO GREATER THAN THE RATE OF FLOW OF STORM WATER WHEN THE LAND WAS IN AGRICULTURAL USE.
3. H.C.C.I.D. #9 WILL NOT BE RESPONSIBLE FOR THE STORM/DRAINAGE WATER SYSTEM TO ANY LOT WITH IN THIS SUBDIVISION. AS WELL, H.C.C.I.D. #9 WILL NOT BE RESPONSIBLE FOR THE DELIVERY OF WATER TO ANY LOT WITH IN THIS SUBDIVISION. IF DESIRED, THIS WILL NOT BE AT THE DISTRICTS EXPENSE.
4. H.C.C.I.D. #9 HAS NOT REVIEWED AND DOES NOT CERTIFY THAT THE STORM SEWER OR UTILITIES SYSTEMS DESCRIBED ARE APPROPRIATE FOR THE PARTICULAR SUBDIVISION, BASED ON GENERALLY ACCEPTED ENGINEERING CRITERIA. THE DEVELOPER AND HIS ENGINEER ARE RESPONSIBLE FOR THEIR DETERMINATIONS.

GENERAL MANAGER DATE
HIDALGO & CAMERON COUNTIES IRRIGATION DISTRICT No.9

HIDALGO COUNTY DRAINAGE DISTRICT NO. 1 CERTIFICATE

HIDALGO COUNTY DRAINAGE DISTRICT NO. 1 HEREBY CERTIFIES THAT THE DRAINAGE PLANS FOR THIS SUBDIVISION COMPLY WITH THE MINIMUM STANDARDS OF THE DISTRICT ADOPTED UNDER TEXAS WATER CODE NO. 49.211(C). THE DISTRICT HAS NOT REVIEWED AND DOES NOT CERTIFY THAT THE DRAINAGE STRUCTURES DESCRIBED ARE APPROPRIATE FOR THE SPECIFIC SUBDIVISION, BASED ON GENERALLY ACCEPTED ENGINEERING CRITERIA. IT IS THE RESPONSIBILITY OF THE DEVELOPER OF THE SUBDIVISION AND ITS ENGINEER TO MAKE THESE DETERMINATIONS.

HIDALGO COUNTY DRAINAGE DISTRICT NO. 1

RAUL E. SESIN, P.E., C.F.M. DATE
GENERAL MANAGER

HIDALGO COUNTY CERTIFICATE OF PLAT APPROVAL UNDER LOCAL GOVERNMENT CODE § 232.028 (A)

WE THE UNDERSIGNED CERTIFY THAT THIS PLAT OF HIGHLAND MANOR SUBDIVISION WAS REVIEWED AND APPROVED BY THE HIDALGO COUNTY COMMISSIONERS COURT ON THIS ___ DAY OF _________, 2019.

HIDALGO COUNTY JUDGE DATE

ATTEST:
HIDALGO COUNTY CLERK DATE

STATE OF TEXAS – COUNTY OF HIDALGO

I, THE UNDERSIGNED, A REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THE PROPER ENGINEERING CONSIDERATIONS HAVE BEEN GIVEN TO THIS PLAT.

IVAN GARCIA P.E. R.P.L.S. DATE
REG. PROFESSIONAL ENGINEER NO. 115662

STATE OF TEXAS — IVAN GARCIA — 115662 — LICENSED PROFESSIONAL ENGINEER

FILED FOR RECORD IN
HIDALGO COUNTY
ARTURO GUAJARDO, JR.
HIDALGO COUNTY CLERK

THE COUNTY OF HIDALGO — TEXAS

ON: ____________AT____________ AM/PM
INSTRUMENT NUMBER____________
OF THE MAP RECORDS OF HIDALGO COUNTY, TEXAS

BY:____________________ DEPUTY

STATE OF TEXAS – COUNTY OF HIDALGO OWNER'S DEDICATION, CERTIFICATION, AND ATTESTATION

I, CRICELDA HINOJOSA, AS OWNER OF THE 8.25 ACRE TRACT OF LAND ENCOMPASSED WITHIN THE PROPOSED HIGHLAND MANOR SUBDIVISION HEREBY SUBDIVIDE THE LAND AS DEPICTED IN THIS SUBDIVISION PLAT AND DEDICATE TO PUBLIC USE OF STREETS, PARK, AND EASEMENTS SHOWN HEREIN. I CERTIFY THAT I HAVE COMPLIED WITH THE REQUIREMENTS OF TEXAS LOCAL GOVERNMENT CODE S 232.032 AND THAT:

(A) THE WATER QUALITY AND CONNECTIONS TO THE LOTS MEET, OR WILL MEET, THE MINIMUM STATE STANDARDS;
(B) SEWER CONNECTIONS TO THE LOTS OR SEPTIC TANKS MEET, OR WILL MEET, THE MINIMUM REQUIREMENTS OF STATE STANDARDS;
(C) ELECTRICAL CONNECTIONS PROVIDED TO THE LOTS MEET, OR WILL MEET, THE MINIMUM STATE STANDARDS; AND
(D) GAS CONNECTIONS, IF AVAILABLE, PROVIDED TO THE THE LOTS MEET, OR WILL MEET, THE MINIMUM STATE STANDARDS.

I ATTEST THAT THE MATTERS ASSERTED IN THIS PLAT ARE TRUE AND COMPLETE.

CRICELDA HINOJOSA, DATE
2130 W. MILE 11 NORTH
WESLACO, TX. 78596

STATE OF TEXAS – COUNTY OF HIDALGO PUBLIC NOTARY CERTIFICATE

BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, ON THIS DAY PERSONALLY APPEARED CRICELDA HINOJOSA PROVED TO ME THROUGH HIS/HER TEXAS DEPARTMENT OF PUBLIC SAFETY DRIVER LICENSE TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, WHO, BEING BY ME FIRST DULY SWORN, DECLARED THAT THE STATEMENTS THEREIN ARE TRUE AND CORRECT AND ACKNOWLEDGED THAT HE EXECUTED THE SAME FOR THE PURPOSED AND CONSIDERATION THEREBY EXPRESSED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS ____ DAY OF ________, 2019

NOTARY PUBLIC MY COMMISSION EXPIRES

STATE OF TEXAS – CITY OF WESLACO PLAT APPROVAL CERTIFICATE

I, THE UNDERSIGNED, MAYOR TO THE CITY OF WESLACO, HEREBY CERTIFY THAT CRICELDA HINOJOSA PLAT CONFORMS TO ALL REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF THIS CITY WHEREIN MY APPROVAL IS REQUIRED.

CITY MAYOR DATE ATTEST: CITY SECRETARY DATE

I, THE UNDERSIGN CHAIRMAN OF THE PLANNING AND ZONING COMMISSION OF THE CITY OF WESLACO, TEXAS HEREBY CERTIFY THAT THIS SUBDIVISION PLAT CONFORMS TO ALL REQUIREMENTS OF THE SUBDIVISIONS REGULATIONS OF THE CITY WHEREIN MY APPROVAL IS REQUIRED.

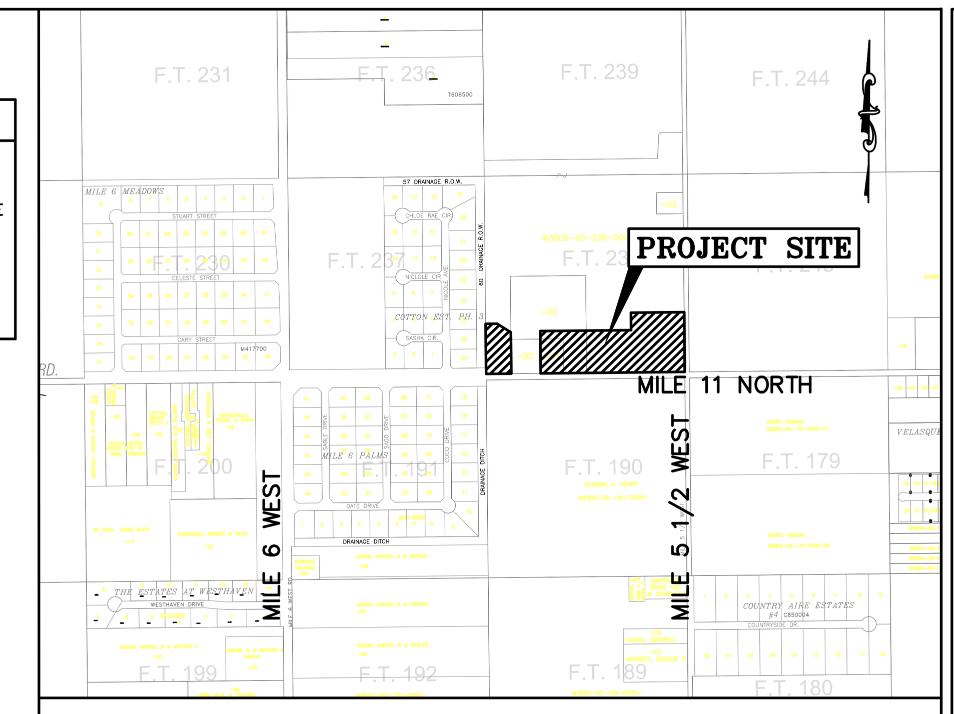
PLANNING AND ZONING COMMISSION CHAIRMAN DATE

HIDALGO COUNTY CERTIFICATE OF PLAT APPROVAL HIDALGO COUNTY HEALTH DEPARTMENT

I, THE UNDERSIGNED CERTIFY THAT THIS PLAT OF HIGHLAND MANOR SUBDIVISION WAS REVIEWED AND APPROVED BY THE HIDALGO COUNTY HEALTH DEPARTMENT ON THIS ___ DAY OF _________, 2019.

ENVIRONMENTAL HEALTH DIVISION MANAGER DATE

NAME		ADDRESS			PHONE & FAX	
OWNER(S): CRICELDA HINOJOSA		2130 W. MILE 11 NORTH	WESLACO, TX.	78596		
SURVEYOR: IVAN GARCIA	P.E. R.P.L.S.	921 S. 10TH AVENUE	EDINBURG, TX.	78539	(956) 380-5152	(956) 380-5083
ENGINEER: IVAN GARCIA	P.E. R.P.L.S.	921 S. 10TH AVENUE	EDINBURG, TX.	78539	(956) 380-5152	(956) 380-5083



LOCATION MAP SCALE: 1" = 1000'

GENERAL NOTES:

1. FEMA FLOOD ZONE STATEMENT:

THE SUBDIVISION IS IN ZONE "X" AREAS DETERMINED TO BE OUTSIDE 500-YEAR FLOODPLAIN, ACCORDING TO THE FEMA'S FLOOD INSURANCE RATE MAP COMMUNITY PANELS NO.: 480334 0450 C MAP REVISED: JUNE 6, 2000.

2. SETBACKS:
   - FRONT: 50.00 FEET OR EASEMENT WHICHEVER IS GREATER
   - REAR: 20% OF THE LOT DEPTH, MAXIMUM OF 25.00 FEET
   - SIDE: 6.00 FEET OR EASEMENT WHICHEVER IS GREATER

3. NO MORE THAN ONE-SINGLE FAMILY DETACHED DWELLING SHALL BE LOCATED ON THE LOTS. THIS MUST BE STIPULATED ON ALL DEEDS AND CONTRACTS FOR DEEDS. APPLICATIONS FOR CONSTRUCTION ARE REQUIRED PRIOR TO OCCUPYING THE LOTS. ANY OTHER USE SHALL REQUIRE HEALTH, PLANNING AND FIRE MARSHALL APPROVAL.

4. MINIMUM FINISHED FLOOR ELEVATION SHALL BE 18" ABOVE THE CENTER LINE OF MILE 11 NORTH ROAD. OR 18" ABOVE NATURAL GROUND, WHICHEVER IS GREATER. ELEVATION CERTIFICATE MAY BE REQUIRED FOR LOTS LOCATED OUTSIDE A DESIGNATED FLOOD ZONE AT THE TIME OF APPLICATION FOR CONSTRUCTION TO VERIFY PRE AND POST CONSTRUCTION FINISHED FLOOR ELEVATIONS.

5. THE FOLLOWING BENCHMARKS ARE IDENTIFIED ON THE FACE OF THE PLAT AND ON THE ATTACHED ENGINEERING PLANS.
-->B.M. NO. 1-, ELEV. 71.19 N.G.V.D. 88, DESCRIPTIONS: PK NAIL IN EDGE OF PAVEMENT ALONG MILE 11 NORTH ROAD. GPS POINT, GRID COORDINATES N 16603229.0900, E 1148255.1260.

6. IN ACCORDANCE WITH THE HIDALGO COUNTY DRAINAGE DISTRICT NO. 1 AND HIDALGO COUNTY REQUIREMENTS, THIS DEVELOPMENT WILL BE REQUIRED TO DETAIN A TOTAL OF 12,160 CUBIC-FEET OR 0.279 ACRE-FEET OF STORM WATER RUNOFF. RUNOFF WILL BE DETAINED IN DETENTION GREEN AREAS IN THE LOTS.

7. NO STRUCTURE SHALL BE PERMITTED OVER ANY EASEMENT. EASEMENTS SHALL BE KEPT CLEAR OF BUILDINGS, SHEDS, SHRUBS TREES, AND OTHER PLANTINGS (EXCEPT LOW, LESS THAN 18 INCHES MATURE HEIGHT, GROUND COVER, GRASS, OR FLOWERS) AND OTHER OBSTRUCTIONS THAT WOULD INTERFERE WITH THE OPERATIONS AND MAINTENANCE OF THE EASEMENT.

8. EACH PURCHASE CONTRACT MADE BETWEEN A SUBDIVIDER AND PURCHASER OF A LOT IN THIS SUBDIVISION SHALL CONTAIN A STATEMENT DESCRIBING HOW AND WHEN WATER, SEWER, ELECTRICITY, AND GAS SERVICES WILL BE MADE AVAILABLE TO THE SUBDIVISION.

9. ALL PUBLIC UTILITIES EASEMENTS DEDICATED BY THIS PLAT SHALL BE A MINIMUM WIDTH OF 15.00 FEET AS PER THE HIDALGO COUNTY MODEL SUBDIVISION RULES. BY SIGNING THIS PLAT, DEVELOPER AND ENGINEER CERTIFY THAT ALL OTHER EASEMENTS SHOWN COMPLY WITH THE SIZE REQUIRED BY EACH UTILITY PROVIDER OCCUPYING AN EASEMENT.

10. ON-SITE SEWAGE FACILITIES (OSSF) NOTE: THIS SUBDIVISION SHALL USE ON-SITE SEWAGE FACILITIES IN ACCORDANCE WITH TCEQ AND HIDALGO COUNTY REGULATIONS FOR SEWAGE DISPOSAL. THE SUBDIVIDER IS RESPONSIBLE FOR PROVIDING AN OSSF ON ALL LOTS.

A. OSSF SYSTEMS ARE BEING DESIGNED FOR DISPOSAL OF DOMESTIC SEWERAGE. ANY OTHER USE SHALL REQUIRE HEALTH, PLANNING AND FIRE MARSHALL APPROVAL.

B. EACH LOT ON THIS PLAT COMPLIES WITH THE MINIMUM 21,780 SQUARE FEET LOT AREA WITH POTABLE WATER SUPPLY.

C. OSSF SYSTEMS SHALL REQUIRE INSPECTION AND APPROVAL BY HIDALGO COUNTY AUTHORIZED DEPARTMENT.

D. SOIL ANALYSIS HAVE BEEN SUBMITTED TO THE AUTHORIZED HIDALGO COUNTY DEPARTMENT AND EXCERPTS MAY BE ALSO SEEN ON THE UTILITY LAYOUT FOR THIS SUBDIVISION AS SUBMITTED TO THE HIDALGO COUNTY PLANNING DEPARTMENT. THE ENGINEER HAS DETERMINED THAT THE SOIL IS SUITABLE FOR A STANDARD SEPTIC TANK AND ABSORPTIVE DRAINFIELD SYSTEM.

E. APPROVED "OSSF" PERMIT APPLICATION IS REQUIRED INCLUDING INDIVIDUAL LOT PLANNING MATERIALS PRIOR TO OCCUPYING A LOT.

11. THERE ARE NO WATER WELLS WITHIN 150 FEET FROM THE BOUNDARIES ON THIS SUBDIVISION

12. CRICELDA HINOJOSA, THE OWNER & SUBDIVIDER OF THIS SUBDIVISION, RETAIN A BLANKET EASEMENT UPON THE LOT FOR THE PURPOSE OF INSTALLING AN APPROVED OSSF ON THE LOT AS DESCRIBED ON SHEET No. 2 OF THIS PLAT.

13. THE OWNER OF THE LOT SHALL BE RESPONSIBLE TO INSTALL DRIVEWAY CULVERT WITH REINFORCED CONCRETE PIPE OF NO LESS THAN 15 INCHES IN DIAMETER AND 24 FEET IN LENGTH, AND RE-GRADING OF ROADSIDE DITCH TO COUNTY SPECIFICATIONS AT THE TIME OF APPLICATION FOR CONSTRUCTION.

14. ANY ADDITION TO EXISTING RESIDENCE STRUCTURE OR NEW PROPOSED DWELLING ON THE LOT MUST COMPLY WITH ALL SETBACK RESTRICTIONS RECORDED ON THIS PLAT.

15. THE LOT SHALL HAVE A POST DEVELOPMENT FINISHED GRADE FROM THE CENTER OF THE LOT TO THE CURB AND/OR ROADSIDE DITCH AT A 0.25 % SLOPE TO ACCOMPLISH POSITIVE DRAINAGE. THIS IS IN ACCORDANCE WITH HIDALGO COUNTY SUBDIVISION RULES APPENDIX 3.1.4.1.

16. STREET LIGHT MUST BE LOCATED EVERY 300 FEET.

17. 4.00 FEET SIDEWALKS ARE REQUIRED ALONG ALL EXTERIOR STREETS UPON THE ISSUANCE OF A BUILDING PERMIT.

18. ALL SUBDIVISION BOUNDARY LOT CORNERS HAVE CONCRETE MONUMENTS AND ALL LOT CORNERS HAVE CAPPED IRON ROD MARKERS.

STATE OF TEXAS – COUNTY OF HIDALGO

I, THE UNDERSIGNED, A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECTLY MADE FROM AN ACTUAL SURVEY MADE ON THE GROUND OF THE PROPERTY LEGALLY DESCRIBED HEREON, AND THAT THERE ARE NO APPARENT DISCREPANCIES, CONFLICTS, OVERLAPPING OF IMPROVEMENTS, VISIBLE UTILITY LINES OR ROADS IN PLACE, EXCEPT AS SHOWN ON THE ACCOMPANYING PLAT, AND THAT THE CORNER MONUMENTS SHOWN THEREON WERE PROPERLY PLACED UNDER MY SUPERVISION IN ACCORDANCE WITH THE SUBDIVISION REGULATIONS OF THE CITY OF WESLACO AND HIDALGO COUNTY, TEXAS.

IVAN GARCIA DATE
REGISTERED PROFESSIONAL LAND SURVEYOR NO. 6496
SURVEY FIRM # 10194027

STATE OF TEXAS — REGISTERED — IVAN GARCIA — 6496 — PROFESSIONAL LAND SURVEYOR

INDEX TO SHEETS OF HIGHLAND ESTATES SUBDIVISION

SHEET 1: HEADING; INDEX; LOCATION MAP; PRINCIPAL CONTACTS; MAP: LOT, STREETS, AND EASEMENT LAYOUT; DESCRIPTION (METES AND BOUNDS); ENGINEER'S AND SURVEYOR'S CERTIFICATION; PLAT NOTES AND RESTRICTIONS; OWNER'S DEDICATION, CERTIFICATION, AND ATTESTATION; COUNTY APPROVAL CERTIFICATE; COUNTY CLERK'S RECORDING CERTIFICATE; REVISION NOTES; H.C.C.I.D.#9, H.C.D.D. No. 1, HIDALGO COUNTY HEALTH DEPARTMENT CERTIFICATE.

SHEET 2: MAP OF TOPOGRAPHY AND DRAINAGE; DRAINAGE\ REVISION NOTES, CONSTRUCTION DETAILS, TYPICAL DETAILS.

SHEET 3: ENGINEERING REPORT, INCLUDING DESCRIPTION OF WATER AND WASTEWATER/OSSF AND ENGINEER'S CERTIFICATION, DRAINAGE REPORT INCLUDING DESCRIPTION OF DRAINAGE.

RIO DELTA ENGINEERING
FIRM REGISTRATION No. F-7628
SURVEY FIRM No. 10194027
921 S. 10TH AVENUE EDINBURG, TEXAS 78539
(TEL) 956-380-5152 (FAX) 956-380-5083

THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF INTERIM REVIEW UNDER THE AUTHORITY OF **IVAN GARCIA, P.E. 115662 ON OCTOBER, 2019** IT IS NOT TO BE USED FOR CONSTRUCTION, BIDDING OR PERMIT PURPOSES.

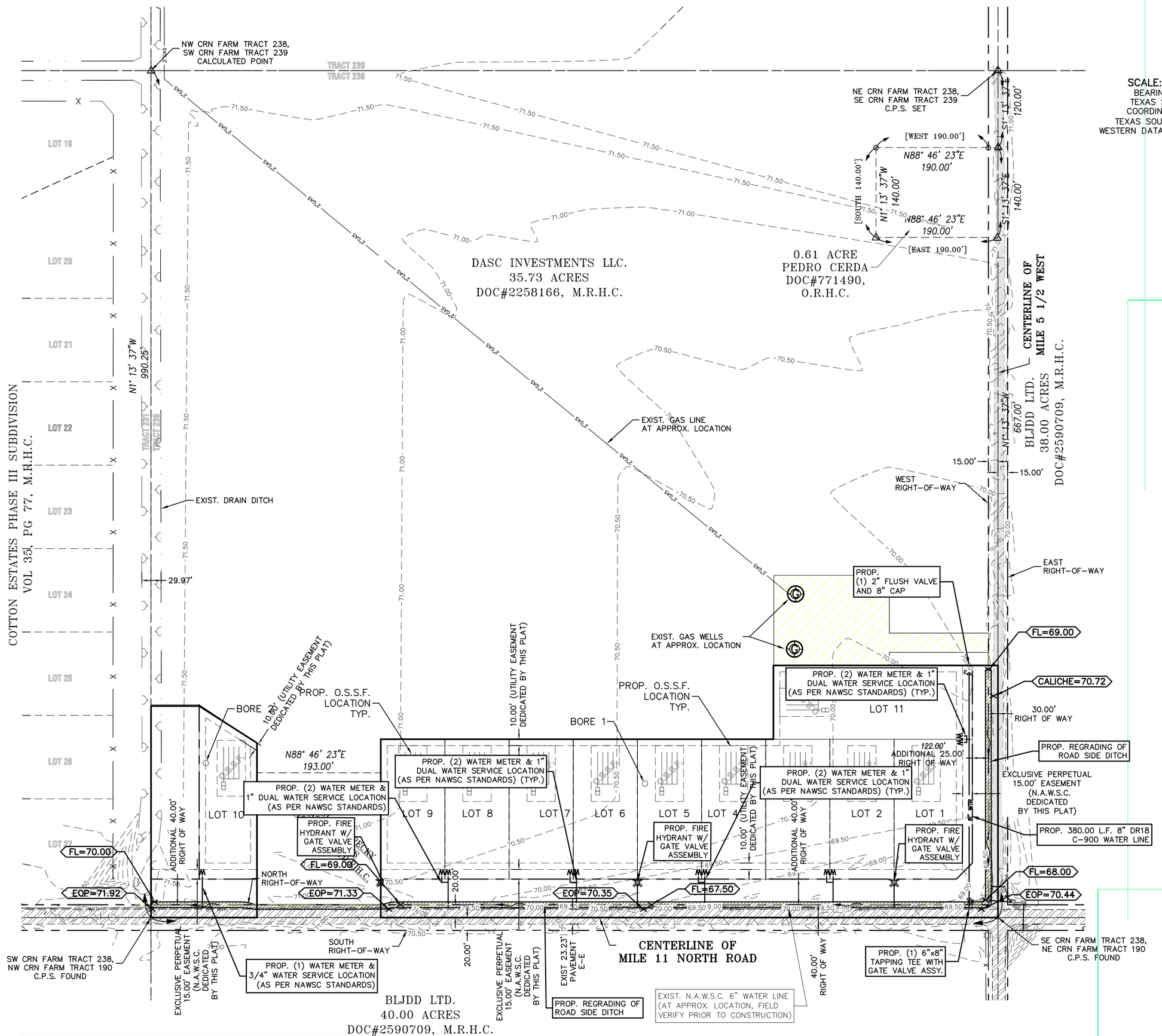
ISSUED FOR:
PRELIMINARY

PROJECT:
PLAT SHEET
HIGHLAND MANOR SUBDIVISION
WESLACO, TEXAS
HIDALGO COUNTY

ENGINEER:	IVAN GARCIA P.E. R.P.L.S.
SURVEYOR:	IVAN GARCIA P.E. R.P.L.S.
CHECKED:	IVAN GARCIA P.E. R.P.L.S.
DRAWN:	OSCAR ALARCON JR.
SCALE:	AS SHOWN
DATE:	OCTOBER, 2019
PROJECT:	SUB 19 027
REVISIONS:	
PAGE NO.	1 OF 3

Y:\RDE SUBDIVISIONS 2019\SUB 19.027 - DASK SUBDIVISION\DWG\SUB 19 027_SHT 2 PLAT SHEET 1.dwg ABRAHAM 11/12/2019 2:44 PM

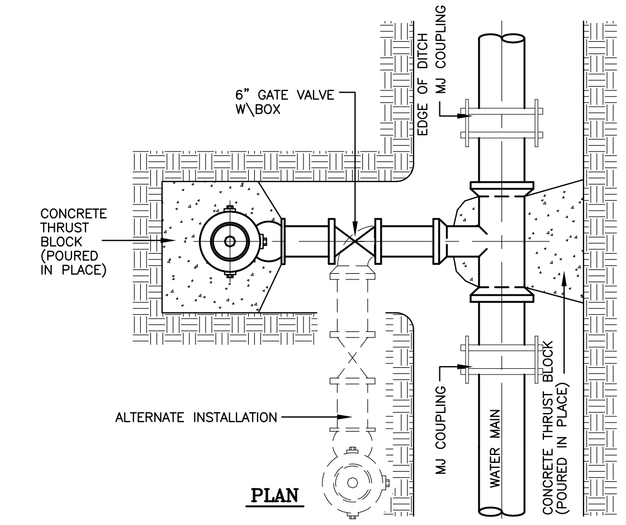
HIGHLAND MANOR SUBDIVISION



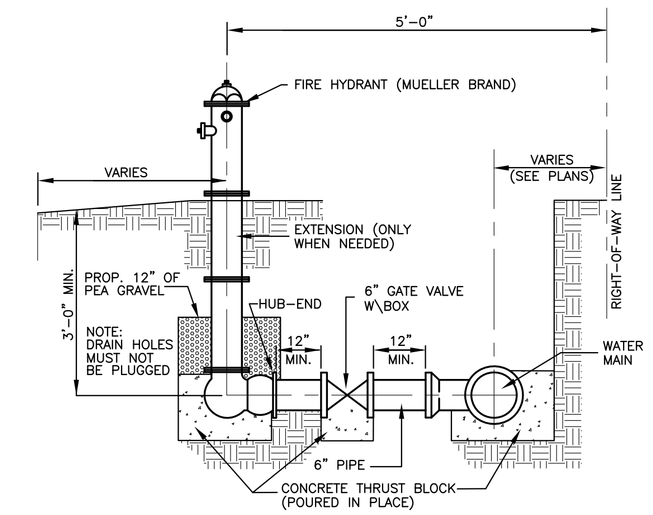
SCALE: 1" = 100'
BEARING OF BASIS
TEXAS STATE PLANE
COORDINATES NAD 83
TEXAS SOUTH ZONE (4205)
WESTERN DATA SYSTEMS NETWORK

ABBREVIATION LEGEND	
R.O.W.	RIGHT-OF-WAY
P.O.B.	POINT OF BEGINNING
P.O.C.	POINT OF COMMENCING
S.W.C.	SOUTHWEST CORNER
F.T.	FARM TRACT
F.M.	FARM-TO-MARKET
U.E.	UTILITY EASEMENT
℄	CENTER LINE
⅊	LOT LINE

LEGEND	
○	– SET 1/2 INCH IRON ROD
●	– FOUND 1/2 INCH IRON ROD
▲	– FOUND COTTON PICKER SPINDLE
◬	– CALCULATED POINT
	– POWER POLE
(XXXX)	– MAP RECORD
XXXX	– NATURAL GROUND
⊙	– CAPPED IRON ROD SET

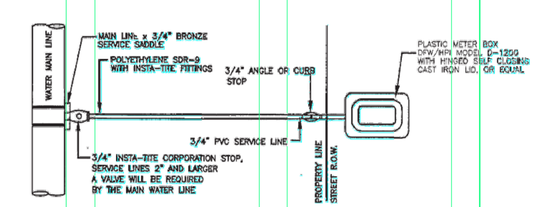


PLAN

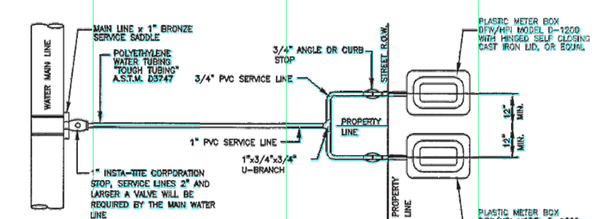


SECTION

TYPICAL FIRE HYDRANT INSTALLATION

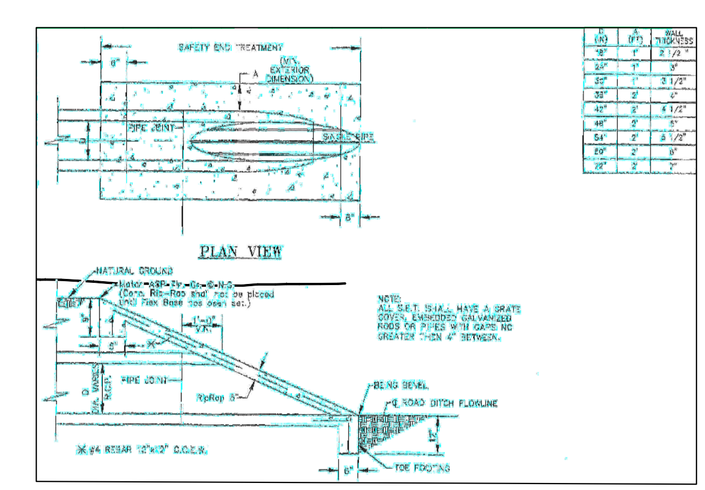


SINGLE WATER SERVICE CONNECTION
N.T.S.

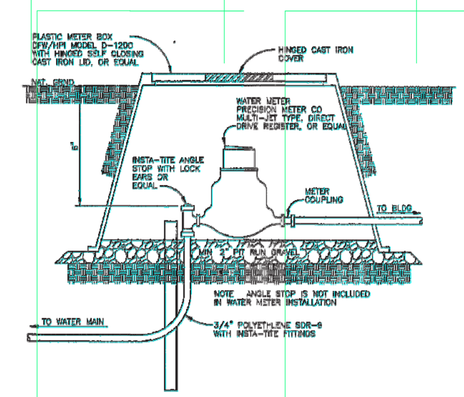


DUAL WATER SERVICE CONNECTION
N.T.S.

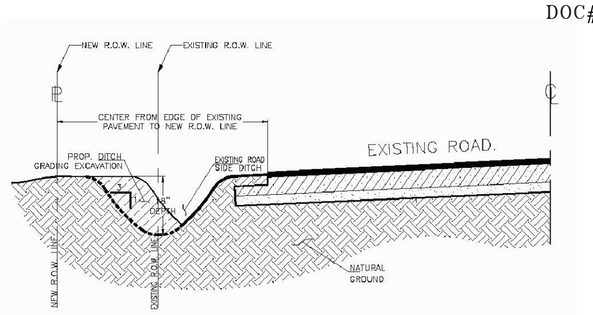
NOTE: IF UTILITY EASEMENT IS DEDICATED AT THE FRONT OF THE LOT, THE LOCATION OF THE ANGLE STOP IS TO BE DETERMINED BY N.A.W.S.C. AND THE ENGINEER.



CAST-IN-PLACE
SAFETY END TREATMENT
NOT TO SCALE



TYPICAL WATER METER INSTALLATION
N.T.S.



RECONSTRUCTION OF ROAD SIDE DITCH
N.T.S

DRAINAGE VOLUME LEGEND
VOLUME REQUIRED = 12,160 CF
VOLUME PROVIDED = 9 SF X 1674 FT = 15,066 CF (123% OF REQUIRED)

INDEX TO SHEETS OF HIGHLAND ESTATES SUBDIVISION

SHEET 1: HEADING; INDEX; LOCATION MAP; PRINCIPAL CONTACTS; MAP: LOT, STREETS, AND EASEMENT LAYOUT; DESCRIPTION (METES AND BOUNDS); ENGINEER'S AND SURVEYOR'S CERTIFICATION; PLAT NOTES AND RESTRICTIONS; OWNER'S DEDICATION, CERTIFICATION, AND ATTESTATION; COUNTY APPROVAL CERTIFICATE; COUNTY CLERK'S RECORDING CERTIFICATE; REVISION NOTES; DELTA LAKE IRRIGATION DISTRICT, H.C.D.D. No. 1, HIDALGO COUNTY HEALTH DEPARTMENT CERTIFICATE.

SHEET 2: MAP OF TOPOGRAPHY AND DRAINAGE; DRAINAGE\ REVISION NOTES, CONSTRUCTION DETAILS, TYPICAL DETAILS.

SHEET 3: ENGINEERING REPORT, INCLUDING DESCRIPTION OF WATER AND WASTEWATER/OSSF AND ENGINEER'S CERTIFICATION, DRAINAGE REPORT INCLUDING DESCRIPTION OF DRAINAGE.

RIO DELTA ENGINEERING
FIRM REGISTRATION No. F-7628
SURVEY FIRM No. 10194027
921 S. 10TH AVENUE EDINBURG, TEXAS 78539
(TEL) 956-380-5152 (FAX) 956-380-5083

THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF INTERIM REVIEW UNDER THE AUTHORITY OF IVAN GARCIA, P.E. 115662 ON OCTOBER, 2019
IT IS NOT TO BE USED FOR CONSTRUCTION, BIDDING OR PERMIT PURPOSES.

ISSUED FOR: **PRELIMINARY**

PROJECT: UTILITY AND DRAINAGE LAYOUT
HIGHLAND MANOR SUBDIVISION
WESLACO, TEXAS
HIDALGO COUNTY

ENGINEER:	IVAN GARCIA P.E. R.P.L.S.
SURVEYOR:	IVAN GARCIA P.E. R.P.L.S.
CHECKED:	IVAN GARCIA P.E. R.P.L.S.
DRAWN:	OSCAR ALARCON JR.
SCALE:	AS SHOWN
DATE:	OCTOBER, 2019
PROJECT:	SUB 19 027
REVISIONS:	
PAGE NO:	2 OF 3

DATE OF PREPARATION: OCTOBER 31, 2019

ENGINEERING REPORT FOR HIGHLAND MANOR SUBDIVISION
BY IVAN GARCIA, P.E., R.P.L.S.

LEGAL DESCRIPTION

BLOCK 1 – BEING A 7.06 ACRES TRACT OF LAND OUT OF FARM TRACTS 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP RECORDED IN VOLUME 2, PAGES 34–37, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AND SAID 7.06 ACRES TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BLOCK 2 – BEING A 1.19 ACRES TRACT OF LAND OUT OF FARM TRACTS 238, THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP RECORDED IN VOLUME 2, PAGES 34–37, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AND SAID 1.19 ACRES TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

PROPOSED USE
ALL LOTS ARE VACANT AND WILL BE USED FOR SINGLE FAMILY HOMES.
WATER SUPPLY AND DISTRIBUTION

THIS SUBDIVISION WILL BE PROVIDED WATER SERVICE BY NORTH ALAMO WATER SUPPLY CORPORATION (N.A.W.S.C.). THE SUBDIVIDER AND N.A.W.S.C. HAVE ENTERED INTO A CONTRACT WHEREBY N.A.W.S.C. HAS PROMISED TO PROVIDE SUFFICIENT WATER TO THE SUBDIVISION FOR AT LEAST 30 YEARS. N.A.W.S.C. HAS PROVIDED DOCUMENTATION TO SUFFICIENTLY ESTABLISH THE LONG–TERM QUANTITY AND QUALITY OF THE AVAILABLE WATER SUPPLIES TO SERVE THE FULL DEVELOPMENT OF THIS SUBDIVISION.

N.A.W.S.C. HAS AN EXISTING 6" DIAMETER WATER LINE RUNNING ALONG THE NORTH SIDE OF MILE 11 NORTH ROAD RIGHT–OF–WAY, N.A.W.S.C. THE WATER SYSTEM FOR HIGHLAND MANOR SUBDIVISION CONSISTS OF (5) 3/4" DIAMETER DUAL SERVICE LINE AND (1) EXISTING 3/4" DIAMETER SINGLE SERVICE LINE THAT CONNECT INTO THE EXISTING 6" LINE FOR ALL LOTS SERVICES TERMINATE AT THE WATER METER BOX FOR ALL LOTS AND 3 FIRE HYDRANTS HAVE BEEN INSTALLED ON THE EXISTING 6" LINE ON THE NORTH SIDE OF MILE 11 ROAD RIGHT–OF–WAY. THE (5) 3/4" DUAL SERVICE, (1)EXISTING 3/4" SINGLE SERVICE AND THE METER BOXES HAVE ALREADY BEEN INSTALLED. IN ADDITION, THE SUBDIVIDER HAS INSTALLED 3 FIRE HYDRANTS AT A UNIT COST OF **$_____**. THE COST FOR THE CONSTRUCTION OF THE WATER SYSTEM TO THIS SUBDIVISION IS ESTIMATED TO BE **$_____**. THE OWNER OF THIS DEVELOPMENT HAS PAID WATER TAP FEES, WHICH INCLUDE THE WATER METER INSTALLATION AND INSPECTION FEES, TO N.A.W.S.C., A TOTAL OF **$_____** AS STATED IN THE 30 YEAR WATER SERVICE AGREEMENT WHICH SUMS REPRESENT SAID INSTALLATIONS, ACQUISITION FEES, AND ALL OTHER FEES ASSOCIATED WITH CONNECTING THE INDIVIDUAL LOT IN THE SUBDIVISION TO NA.W.S.C.

SEWAGE FACILITIES DESCRIPTION: COST AND OPERABILITY DATES

SEWAGE FROM HIGHLAND MANOR SUBDIVISION WILL BE TREATED BY INDIVIDUAL ON–SITE SEWAGE FACILITIES ("OSSF") CONSISTING OF A STANDARD DESIGN DUAL COMPARTMENTS SEPTIC TANK AND A DRAIN FIELD ON ALL LOTS. THE UNDERSIGNED PROFESSIONAL ENGINEER HAS EVALUATED THE SUITABILITY OF THE SUBDIVISION SITE FOR OSSF AND SUBMITTED A REPORT CONCLUDING THAT THE SITE IS SUITABLE FOR OSSF. THE REPORT WAS REVIEWED AND APPROVED BY THE HIDALGO COUNTY HEALTH DEPARTMENT. BOTH LOTS HAVE ADEQUATE AREA FOR A REPLACEMENT DRAIN FIELD.

SOIL EVALUATION REPORT:
THE LOTS IN THE PROPOSED SUBDIVISION ARE AT LEAST 1/2 ACRE IN SIZE. ACCORDING TO THE SOIL SURVEY REPORT PREPARED FOR HIDALGO COUNTY BY THE U.S.D.A. SOIL CONSERVATION SERVICE, THE SITE CONSISTS OF 71.0% OF HIDALGO FINE SANDY LOAM (25), WITH 0 TO 1% SLOPES, THE SOIL IS WELL DRAINED AND SURFACE RUNOFF IS NEGLIGIBLE, PERMEABILITY IS MODERATELY HIGH TO HIGH AND THE WATER CAPACITY IS MODERATE. ADDITIONALLY, IT CONSISTS OF 29.0% OF HIDALGO SANDY CLAY LOAM (28), WITH 0 TO 1% SLOPES, THE SOIL IS WELL DRAINED AND SURFACE RUNOFF IS NEGLIGIBLE, PERMEABILITY IS MODERATELY HIGH TO HIGH AND THE WATER CAPACITY IS MODERATE. THERE IS NO INDICATION OF GROUNDWATER OR A RESTRICTIVE LAYER WITHIN 24" OF BOTTOM OF THE PROPOSED EXCAVATIONS.

THE COST TO INSTALL A SEPTIC SYSTEM ON AN INDIVIDUAL LOT IS **$ 1,500.00**, FOR A TOTAL OF **$16,500** FOR THE LOTS, INCLUDING THE COSTS FOR THE REQUIRED PERMIT AND LICENSE. ALL OSSF'S HAVE BEEN INSTALLED FOR THE LOTS AS OF THE TIME OF APPLICATION FOR FINAL PLAT APPROVAL. THE HIDALGO COUNTY HEALTH DEPARTMENT HAS INSPECTED AND APPROVED THE INSTALLATION OF ALL OSSF ON _____.

ENGINEER CERTIFICATION:

I CERTIFY THAT THE WATER AND SANITARY SEWER SYSTEM FACILITIES DESCRIBED ABOVE ARE IN COMPLIANCE WITH THE MODEL SUBDIVISION RULES ADOPTED UNDER SECTION 16.343, WATER CODE.

I CERTIFY THAT THE COSTS FOR THE CONSTRUCTED WATER AND SANITARY SEWER FACILITIES, DISCUSSED ABOVE, ARE AS FOLLOWS:

WATER FACILITIES

THESE FACILITIES WILL HAVE A TOTAL COST OF **$_____**. THE OWNER OF THIS DEVELOPMENT WILL PAY WATER TAP FEES, WHICH INCLUDE THE WATER METER INSTALLATION AND INSPECTION FEES, TO N.A.W.S.C., A TOTAL OF **$_____** AS STATED IN THE 30 YEAR WATER SERVICE AGREEMENT WHICH SUMS REPRESENT SAID INSTALLATIONS, ACQUISITION FEES, AND ALL OTHER FEES ASSOCIATED WITH CONNECTING EACH ONE OF THE LOTS IN THE SUBDIVISION TO N.A.W.S.C.

SANITARY SEWER FACILITIES

THE COST FOR THE CONSTRUCTION OF THE SEPTIC SYSTEM PER LOT WILL BE **$ 1,500.00**.
SEWAGE FACILITIES – SEPTIC SYSTEM IS ESTIMATED FOR A TOTAL OF **$16,500.00** FOR THE ENTIRE SUBDIVISION.

_____
IVAN GARCIA, P.E., R.P.L.S. DATE

STATE OF TEXAS
IVAN GARCIA
115662
LICENSED
PROFESSIONAL ENGINEER

REPORTE DE INGENIERIA DE HIGHLAND MANOR SUBDIVISION
POR: IVAN GARCIA, P.E., R.P.L.S.

ABASTECIMIENTO DE AGUA POTABLE: DESCRIPCION, COSTO, Y FECHA DE OPERABILIDAD

LA SUBDIVISION HIGHLAND MANOR SUBDIVISION RECIBIRA SU PROVISION DE AGUA DE NORTH ALAMO WATER SUPPLY CORPORATION, LA COMPANIA DE AGUA (N.A.W.S.C.). EL DUENO DE LA SUBDIVISION Y N.A.W.S.C. HAN FIRMADO UN CONTRATO POR EL CUAL LA SUBDIVISION RECIBIRA SU PROVISION DE AGUA POR LOS PROXIMOS 30 AÑOS. N.A.W.S.C. HA PRESENTADO DOCUMENTACION PARA DEMOSTRAR A LARGO PLAZO LA CANTIDAD Y CALIDAD DE AGUA ACCESIBLE PARA SERVIR EL FUTURO DESARROLLO DE LA SUBDIVISON.

N.A.W.S.C. TIENE UN CONDUCTO DE AGUA DE 6" PULGADAS DE DIAMETRO QUE PASA POR EL LADO NORTE DEL DERECHO DE VIA (RIGHT–OF–WAY) DE LA CARRETERA MILLA 1 NORTH. EL SISTEMA REQUERIDO PARA HIGHLAND MANOR SUBDIVISION CONSISTE EN (5) DOS LINEAS DE AGUA DE 3/4" DE DIAMETRO LA CUAL SERA CONECTADA Y (1) UNA LINEA DE AGUA EXISTENTE DE 3/4" DE DIAMETRO LA CUAL ESTA CONECTADA A LA LINEA DE 6" DE DIAMETRO PARA TODOS LOS LOTES. Y TERMINA EN LOS MEDIDORES DE AGUA, 3 HIDRANTES DE AGUA PARA EL DEPARTAMENTO DE BOMBEROS LA CUAL SE CONNECTA ALA LINEA DE AGUA DE 6 PULGADAS QUE PASA POR EL LADO NORTE DEL DERECHO DE VIA (RIGHT–OF–WAY) DE LA CARRETERA MILE 11 NORTH. EL COSTO DE INSTALACION DEL SISTEMA DE DISTRIBUCION DE AGUA POTABLE DE HIGHLAND MANOR SUBDIVISION SE ESTIMA DE **$_____** A UN COSTO TOTAL. EL DUEÑO DE LA SUBDIVISION TAMBIEN HA INSTALADO 3 HIDRANTES DE AGUA (FIRE HYDRANT) A UN COSTO DE **$_____**. EL DUEÑO DE LA SUBDIVISION VA PAGAR LOS CARGOS POR CONECCION DE AGUA, LOS CUALES INCLUYEN LA INSTALACION DEL MEDIDOR DE AGUA Y LAS TARIFAS DE INSPECCION DE N.A.W.S.C., POR UN TOTAL DE **$_____** POR MUCHO LO ESTABLECIDO EN EL CONTRATO DE SERVCIO DE AGUA DE 30 AÑOS QUE IMPORTES REPRESENTAN DICHAS INSTALACIONES, HONORARIOS DE ADQUISICION Y TODOS LOS OTROS CARGOS RELACIONADOS CON CONEXION DE LOS LOTES INDIVIDUALES EN EL DESARROLLO DE N.A.W.S.C.

DRENAJE: DESCRIPCION, GASTOS Y FECHA DE INICIO PARA FACILITAR EL DRENAJE PARA LA SUBDIVISION

SE INSTALARA 11 FOSAS SEPTICAS PARA JOSIE VERA SUBDIVISION. LAS FOSAS SEPTICAS CONSISTEN DE UN TANQUE SEPTICO DE MODELO DOBLE Y DE UN CAMPO DE DRENAJE PARA TODOS LOS LOTES. EL INGENIERO AUTOR DE ESTE DOCUMENTO HA EVALUADO EL AREA DONDE SE ENCUENTRA LA SUBDIVISION Y HA PREPARADO UN REPORTE QUE CONCLUYE QUE ESTE TERRENO ES ADECUADO PARA ESAS FOSAS SEPTICAS (OSSF). EL REPORTE FUE APROBADO POR EL DEPARTAMENTO DE SALUBRIDAD DEL CONDADO DE HIDALGO (HIDALGO COUNTY HEALTH DEPARTMENT) SEGUN EL REPORTE.

LOS LOTES EN LA SUBDIVISION MIDE MINIMO MEDIO ACRE. DE ACUERDO CON EL INFORME DE LA ENCUESTA DE SUELOS, PREPARADO PARA EL CONDADO DE HIDALGO POR LA U.S.D.A., SERVICIO DE CONSERVACION DE SUELOS,

ACCORDING TO THE SOIL SURVEY REPORT PREPARED FOR HIDALGO COUNTY BY THE U.S.D.A. SOIL CONSERVATION SERVICE, THE SITE CONSISTS OF 71.0% OF HIDALGO FINE SANDY LOAM (25), WITH 0 TO 1% SLOPES, THE SOIL IS WELL DRAINED AND SURFACE RUNOFF IS NEGLIGIBLE, PERMEABILITY IS MODERATELY HIGH TO HIGH AND THE WATER CAPACITY IS MODERATE. ADDITIONALLY, IT CONSISTS OF 29.0% OF HIDALGO SANDY CLAY LOAM (28), WITH 0 TO 1% SLOPES, THE SOIL IS WELL DRAINED AND SURFACE RUNOFF IS NEGLIGIBLE, PERMEABILITY MODERATELY IS HIGH TO HIGH AND THE WATER CAPACITY IS MODERATE.

EL COSTO ESTIMADO PARA LA INSTALACION DE UN SISTEMA INDIVIDUAL DE FOSAS SEPTICAS PARA EL LOTE ES **$ 1,500.00** DOLARES, EN UN COSTO TOTAL POR DOS FOSAS SEPTICAS ES **$16,500.00** INCLUYENDO EL COSTO DEL PERMISO REQUERIDO Y LICENCIA. EN ESTOS MOMENTOS TODAS LAS FOSAS SEPTICAS HAN SIDO INSTALADAS EN EL PROCESO DE LA APROBACION FINAL. EL DEPARTAMENTO DE SALUBRIDAD DEL CONDADO DE HIDALGO HA INSPECCIONADO TODOS LAS FOSAS SEPTIVAS Y HA APROBADO LA INSTALACION DE LAS FOSAS SEPTICAS DESDE SEPTIEMBRE 13, 2019.

CERTIFICACION:

CON MI FIRMA, CERTIFICO QUE LOS SERVICIOS Y SISTEMAS DE AGUA Y DE DRENAJE, DESCRITOS EN ESTE DOCUMENTO CUMPLEN CON LAS MODEL SUBDIVISION RULES (LAS REGLAS GOBERNANDO A LAS SUBDIVISIONES), ADOPTADAS EN LA SECCION 16.343 DEL TEXAS WATER CODE (CODIGO DE AGUA DE TEXAS).

CERTIFICO QUE LOS GASTOS PARA INSTALAR LOS SISTEMAS DE AGUA Y DE DRENAJE SON:

AGUA:

EL SISTEMA/SERVICIO DE AGUA TENDRA UN COSTO DE **$\_\_\_\_\_**. EL DUEÑO DE LA SUBDIVISION VA PAGAR LOS CARGOS POR CONECCION DE AGUA, LOS CUALES INCLUYEN LA INSTALACION DEL MEDIDOR DE AGUA Y LAS TARIFAS DE INSPECCION DE N.A.W.S.C., POR UN TOTAL DE **$ 16,500.00** POR MUCHO LO ESTABLECIDO EN EL CONTRATO DE SERVCIO DE AGUA DE 30 AÑOS QUE IMPORTES REPRESENTAN DICHAS INSTALACIONES, HONORARIOS DE ADQUISICION Y TODOS LOS OTROS CARGOS RELACIONADOS CON CONEXION DE LOS LOTES INDIVIDUALES EN EL DESARROLLO DE N.A.W.S.C.

DRENAJE:

EL COSTO ESTIMADO PARA LA INSTALACION DE DOS SISTEMAS INDIVIDUALES DE FOSAS SEPTICAS PARA LOS LOTES SON **$ 16,500.00** DOLARES O **$1,500.00** POR LOTE, INCLUYENDO EL COSTO DEL PERMISO REQUERIDO Y LICENCIA.

I, IVAN GARCIA, HEREBY ACKNOWLEDGE THAT THE ABOVE TRANSLATION FROM ENGLISH TO SPANISH, IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

_____
IVAN GARCIA, P.E., R.P.L.S.

STATE OF TEXAS
IVAN GARCIA
115662
LICENSED
PROFESSIONAL ENGINEER

_____
DATE

SUBDIVIDER CERTIFICATION

1.– BY COMPLETING THE IMPROVEMENTS DESCRIBED ON THE PLAT, SUBDIVIDER WILL COMPLY WITH MINIMUM STATE STANDARDS AND THAT (a) WATER QUALITY AND CONNECTIONS INCLUDING WATER METERS TO THE LOTS MEET SUCH STANDARDS AND (b) SEWER CONNECTIONS TO THE LOTS OR SEPTIC TANKS MEET OR WILL MEET SUCH STANDARDS AND WILL BE CONSTRUCTED IN ACCORDANCE WITH STATE AND COUNTY REGULATIONS.

SUBDIVIDER STATEMENT:

1.– I, **DASC INVESTMENTS LLC.**, SUBDIVIDER OF **HIGHLAND MANOR SUBDIVISION** HEREBY CERTIFY SEWER PERMITS ARE REQUIRED PRIOR TO BUILDING ON ANY LOT AND THAT AN ADEQUATE DRINKING WATER SOURCE IS IMMEDIATELY AVAILABLE TO EACH LOT OF THE TYPE, QUALITY & QUANTITY TO ENABLE EACH PERSON PURCHASING A LOT TO HAVE ADEQUATE WATER TO COMPLY WITH THE REGULATIONS AND THE LAWS OF THE STATE AS REQUIRED BY STATE AND COUNTY REGULATIONS.

_____
DASC INVESTMENTS, LLC.
OWNER

STATE OF TEXAS
COUNTY OF HIDALGO:

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED _____ KNOWN TO ME BY THE PERSON (S) WHOSE NAME (S) IS (ARE) SUBSCRIBED TO THE FOREGOING INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR PURPOSED AND CONSIDERATION THEREIN STATED, GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS THE _____ DAY OF _____ 20_____.

_____
NOTARY PUBLIC
MY COMSTUART EXPIRES_____

DRAINAGE REPORT

HIGHLAND MANOR SUBDIVISION IS A PROPOSED 11 LOT RESIDENTIAL SUBDIVISION, SAME BEING A 8.25 ACRES OUT OF FARM TRACTS 238 OF THE WEST AND ADAMS TRACT SUBDIVISION, HIDALGO COUNTY, TEXAS, VOLUME 2, PAGE 34–37, MAP RECORDS OF HIDALGO COUNTY, TEXAS. THESE LOTS WILL BE USED FOR SINGLE–FAMILY HOMES.

THE SUBDIVISION IS IN ZONE "X" OF THE FLOOD INSURANCE RATE, AREAS DETERMINED TO BE OUTSIDE 500–YEAR FLOODPLAIN ACCORDING TO THE FEMA'S FLOOD INSURANCE RATE MAP COMMUNITY PANELS NO.: 480334 0450 C DATED: JUNE 6, 2000

ACCORDING TO THE SOIL SURVEY REPORT PREPARED FOR HIDALGO COUNTY BY THE U.S.D.A. SOIL CONSERVATION SERVICE, THE SITE CONSISTS OF 71.0% OF HIDALGO FINE SANDY LOAM (25), WITH 0 TO 1% SLOPES, THE SOIL IS WELL DRAINED AND SURFACE RUNOFF IS NEGLIGIBLE, PERMEABILITY IS MODERATELY HIGH TO HIGH AND THE WATER CAPACITY IS MODERATE. ADDITIONALLY, IT CONSISTS OF 29.0% OF HIDALGO SANDY CLAY LOAM (28), WITH 0 TO 1% SLOPES, THE SOIL IS WELL DRAINED AND SURFACE RUNOFF IS NEGLIGIBLE, PERMEABILITY MODERATELY IS HIGH TO HIGH AND THE WATER CAPACITY IS MODERATE. THESE SOILS ARE CLASSIFIED AS GROUP (B). PLEASE SEE THE ATTACHED TABLES FOR THE ENGINEERING, PHYSICAL AND CHEMICAL PROPERTIES OF THESE SOILS.

EXISTING RUNOFF SHEET FLOWS OVERLAND IN A SOUTHEASTERLY DIRECTION AND OVERFLOWS TO THE EXISTING ROAD SIDE DITCH ON THE NORTH RIGHT OF WAY OF MILE 11 NORTH IN FRONT OF THIS SUBDIVISION, TO FOLLOW THE EXISTING DRAINAGE PATTERNS OF THE AREA IN AN EASTERLY DIRECTION WITH OUTFALL TO THE 701 DRAIN DITCH, THEN CONVEYED TO THE EAST LATERAL DRAIN, THEN CONVEYED TO THE MAIN FLOOD WATER CHANNEL, AND FINAL OUTFALL TO THE LAGUNA MADRE. USING THE RATIONAL METHOD, WE HAVE DETERMINED THAT A 10–YR RAINFALL EVENT WILL GENERATE APPROXIMATELY 4.19 CFS OF STORM RUNOFF. WE HAVE ALSO USED THE RATIONAL METHOD TO DETERMINE THAT THE IMPROVED SITE WILL GENERATE AN ESTIMATED 5.68 CFS OF RUNOFF 50–YR RAINFALL EVENTS RESPECTIVELY. THE IMPROVED SITE WILL HAVE AN APPROXIMATE INCREASE OF 1.49 CFS OF STORM RUNOFF.

IN ACCORDANCE WITH THE CITY OF WESLACO AND COUNTY'S DRAINAGE REQUIREMENTS, WE HAVE CALCULATED THAT APPROXIMATELY A TOTAL OF 12,160 CF OR 0.279 AC–FT, WILL NEED TO BE DETAINED FOR THE COMPLETE DEVELOPMENT OF THE SUBDIVISION FOR A 50–YR RAINFALL EVENT. STORM WATER WILL BE DETAINED IN THE GREEN AREAS OF THE PROPOSED LOTS AND BY RE–GRADING AND EXCAVATING THE EXISTING ROADSIDE DITCH ALONG THE FRONTAGE OF THE PROPERTY ALONG MILE 11 NORTH, TO FOLLOW THE EXISTING DRAINAGE PATTERNS OF THE AREA IN AN EASTERLY DIRECTION WITH OUTFALL TO THE 701 DRAIN DITCH, THEN CONVEYED TO THE EAST LATERAL DRAIN, THEN CONVEYED TO THE MAIN FLOOD WATER CHANNEL, AND FINAL OUTFALL TO THE LAGUNA MADRE.TABLES AND CALCULATIONS, ARE ATTACHED.

_____
IVAN GARCIA, P.E., R.P.L.S.

STATE OF TEXAS
IVAN GARCIA
115662
LICENSED
PROFESSIONAL ENGINEER

_____
DATE

INDEX TO SHEETS OF HIGHLAND MANOR SUBDIVISION

SHEET 1: HEADING; INDEX; LOCATION MAP; PRINCIPAL CONTACTS; MAP: LOT, STREETS, AND EASEMENT LAYOUT; DESCRIPTION (METES AND BOUNDS); ENGINEER'S AND SURVEYOR'S CERTIFICATION; PLAT NOTES AND RESTRICTIONS; OWNER'S DEDICATION, CERTIFICATION, AND ATTESTATION; COUNTY APPROVAL CERTIFICATE; COUNTY CLERK'S RECORDING CERTIFICATE; REVISION NOTES; DELTA LAKE IRRIGATION DISTRICT, H.C.D.D. No. 1, HIDALGO COUNTY HEALTH DEPARTMENT CERTIFICATE.

SHEET 2: MAP OF TOPOGRAPHY AND DRAINAGE; DRAINAGE\, REVISION NOTES, CONSTRUCTION DETAILS, TYPICAL DETAILS.

SHEET 3: ENGINEERING REPORT, INCLUDING DESCRIPTION OF WATER AND WASTEWATER/OSSF AND ENGINEER'S CERTIFICATION, DRAINAGE REPORT INCLUDING DESCRIPTION OF DRAINAGE.

RIO DELTA ENGINEERING
FIRM REGISTRATION No. F–7628
SURVEY FIRM No. 10194027
921 S. 10TH AVENUE EDINBURG, TEXAS 78539
(TEL) 956–380–5152 (FAX) 956–380–5083

THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF INTERIM REVIEW UNDER THE AUTHORITY OF **IVAN GARCIA, P.E. 115662 ON OCTOBER, 2019** IT IS NOT TO BE USED FOR CONSTRUCTION, BIDDING OR PERMIT PURPOSES.

ISSUED FOR:
PRELIMINARY

PLAT SHEET 3
HIGHLAND MANOR SUBDIVISION
WESLACO, TEXAS
HIDALGO COUNTY

PROJECT :

ENGINEER:	IVAN GARCIA P.E. R.P.L.S.
SURVEYOR:	IVAN GARCIA P.E. R.P.L.S.
CHECKED:	IVAN GARCIA P.E. R.P.L.S.
DRAWN:	ABRAHAM JAIMES
SCALE:	AS SHOWN
DATE:	OCTOBER 31, 2019
PROJECT:	SUB 19.027
REVISIONS:	
PAGE NO:	3 OF 3

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3135

From:
Rebekah De La Fuente

Subject:
Discussion and re-consideration of the Final Plat for San Jacinto Estates No10. Phase II Subdivision – being 13.49-acre tract of land out of Farm Tract 94, West & Adams Tract Subdivision, Hidalgo County, Texas. Approximately on the Northwest corner of Mile 10 North Road and Mile 4 West Road and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement Department.)

Background:
The proposed forty-eight (48) lot subdivision outside the City of Weslaco city limits. The developer is requesting a variance for setbacks for lots located within the cul-de-sac to permit a 15 foot front setback and a 10 foot rear setback.

The City ordinance requires a 20 foot front setback with a cul-de-sac and 20% of the lot depth with a maximum of 24 feet for a rear setback.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:
The City Commission approved the final plat on January 21, 2020.

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**
The Planning & Zoning Commission recommended approval of the final plat and the variance request for reduced setbacks on March 4, 2020.

Kayla Arevalo	Created/Initiated
Rebekah De La Fuente	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends compliance with the ordinance for the variance request.

Attachments, if any:
SAN JACINTO NO 10 PH II- attachments, san jacinto no10 ph II-variance request

Responsibilities upon Approval:

Staff will advise applicant.

SUBDIVISION PLATTING APPLICATION

The Planning & Zoning Commission meets every 1st Wednesday of each month at 5:30 pm.

The City Commission meets every 1st and 3rd Tuesday of each month at 5:30 pm

FILE NO._____

This form shall be completed by the Property Owner or Applicant and submitted to the Planning Department along with the required number of copies of the respective plat, review fee and all other required information listed below and in the Subdivision Ordinance. The submittal of an application does not constitute acceptance for processing until the staff reviews and determines the application is complete.

STAFF USE ONLY

☐ **Single Lot Variance** ☐ **Minor Plat** ☐ **Planned Unit Development** ☐ **Standard Subdivision**

GENERAL INFORMATION

Name of Subdivision: San Jacinto Estates No. 10 Phase II

Location: Northwest corner of Mile 10 North Road and Mile 4 West Road

Legal Description: A 13.49 acre tract of land out of Farm Tract 94, West and Adams Tract Subdivision, Hidalgo County, Texas.

Is subdivision inside city limits? ☐ YES ☑ NO

If subdivision is in the ETJ, indicate? ☑ 3.5 Mile ☐ 5 Mile

If no submit letter of Annexation (Contiguous or Consensual)

Existing Zoning: N/A

Existing Land Use: Agricultural Proposed Land Use: Residential

Number of Lots Proposed: 48 Gross Acreage: _____

Title Report Submitted: ☑ YES ☐ NO

OWNER INFORMATION

Owner's Name: San Jacinto Enterprises, LLC Telephone: (956) 565-9813

Address: 2100 W. Expressway 83 Fax: _____

City: Mercedes State: TX Zip: 78570 E-mail: _____

ENGINEER INFORMATION

Name: Quintanilla, Headley & Associates, Inc. Telephone: (956) 381-6480

Address: 124 E. Stubbs St. Fax: _____

City: Edinburg State: TX Zip: 78539 E-mail: alfonsoq@qha-eng.com

UTILITY PROVISIONS

Will proposed subdivision connect to:

☑ YES ☐ NO Water Provision: NAWSC

☑ YES ☐ NO Wastewater Provision: City of Weslaco

☑ YES ☐ NO Electric Company: MVEC

☑ YES ☐ NO Phone Utility AT&T	☐ YES ☑ NO Gas Utility	☑ YES ☐ NO Cable Utility

Proposed subdivision is in the following districts:

☑ YES ☐ NO Drainage District HCDD #1	☑ YES ☐ NO Irrigation District HCCID #9

Has the property been assessed as flat rate irrigable property: ☐ YES ☐ NO

Have Water Rights been conveyed to City/Water Supplier? ☐ YES ☐ NO

(Attach written proof of such assessment or that it has never been assessed as such a property) If **YES,** attach an estimate from the irrigation district of the proportional water rights for the subdivision as calculated under Texas Water Code § 49.505.

SUBMITTALS REQUIRED FOR MINOR PLAT REVIEW

_____**Two (2)** sets of plats **folded and stapled** (24 x 36) and forward a copy in PDF format to **mhinojosa@weslacotx.gov** & **rdelafuente@weslacotx.gov**

_____**$350.00** Planning Review fee

_____One 11" X 17" reduced copy of plat

_____Plat Layout

- _____Existing & Proposed Easements
- _____Existing & Proposed ROW
- _____Existing & Proposed Drainage Easements
- _____Contours
- _____Flood Zones
- _____Adjoiners
- _____Existing street names

_____Drainage plans and calculations with engineer's seal

- _____Elevations
- _____Flood directional arrows
- _____Detention areas
- _____Street names

_____Proof of ownership of the property

_____If septic tank system required, submit soil evaluation report

_____Water Rights associated with the property

_____Tax Receipt for all taxing entities showing that taxes are paid in full

SUBMITTALS REQUIRED FOR PRELIMINARY (P & Z)

_____**Twelve (12)** sets of preliminary plat **folded and stapled** (24 x 36) and forward a copy in PDF format to **mhinojosa@weslacotx.gov** & **rdelafuente@weslacotx.gov**

_____**$350.00** (one time fee for preliminary and final plat)

_____One 11" X 17" reduced copy of plat

_____Plat Layout

- _____Existing & Proposed Easements
- _____Existing & Proposed ROW
- _____Existing & Proposed Drainage Easements

_____Contours
_____Flood Zones
_____Adjoiners
_____Existing & Proposed street names
_____Utility Layout
_____Existing & Proposed Utilities
_____Proposed Fire Hydrants
_____Adjoiners
_____Street names
_____Drainage plans and calculations with engineer's seal
_____Elevations
_____Flood directional arrows
_____Detention areas
_____Street names
_____Proof of ownership of the property
_____If septic tank system required, submit soil evaluation report
_____Water Rights associated with the property
_____Tax Receipt for all taxing entities showing that taxes are paid in full
_____Number of fire hydrants proposed for subdivision
_____Trip Generation Worksheet

SUBMITTALS REQUIRED FOR FINAL (P & Z) **Will not apply to Single Lot Variance**

_____**Twelve (12)** sets of plans **FOLDED & STAPLED** (24 x 36) & **PDF** copy **with all corrections**
_____Plats to be sealed by Professional Engineer
_____Approved Drainage Report
_____Traffic Impact Analysis (If required)

SUBMITTALS REQUIRED FOR FINAL (City Commission)

_____One set of 8 ½ x 11 of plat and utilities with all corrections done

SUBMITTALS REQUIRED FOR PRE-CONSTRUCTION MEETING

_____Seven (7) full sets of construction plans 24 x 36 and one (1) 11 x 17 with plan & profile.
_____Engineering cost estimates for 3% geotechnical testing fees and 2% inspection fees
_____Notice of Intent
_____SW3P

SUBMITTALS REQUIRED FOR RECORDING OR HIDALGO COUNTY PLANNING

_____Electronic file of final plat and as-builds
_____Reproducible plat to be recorded with all required signatures
_____3% geotechnical testing fees or negotiated Material Testing fee by City, whichever is higher
_____2% inspection fee
_____Park Fees
_____Checks or Receipts: HCCID #9; HCDD #1; County Clerk
_____Tax certificates
_____Memo from engineering inspector releasing subdivision
_____Water Rights associated with the property dedicated and assigned to City of Weslaco or payment of fees sufficient to meet the needs necessitated and attributable to development
_____30 Year Water and 30 Year Sewer Service Agreements
_____Park dedication/Fees in lieu of

SUBMITTALS REQUIRED FOR RECORDING BY SECURITY

_____ Sealed engineering cost estimates
_____ Letter of Credit/Performance Bond/Escrow

** Any revisions requested would require resubmission of plats and reduced copy reflecting changes.

AUTHORIZATION AND ACKNOWLEDGEMENTS

I certify that I am the actual owner of the property described above and this application is being submitted with my consent (include corporate name if applicable); and the following person listed below is my authorized agent to act on my behalf.

I certify that the above information is correct and complete to the best of my knowledge. I understand that I must comply with all applicable local, state, and federal regulations.

Owner Printed Name: Jacinto Garza

Owner Signature: _____ Date: 9/11/19

_____ is the authorized agent

Authorized Agent Signature: _____ Date: _____

Authorized Agent Printed Name: _____

****

THIS PAGE FOR STAFF USE ONLY

Date Received: _____ Received By: _____ Date Paid _____

P & Z Commission Approval on Preliminary Plat: _____

P & Z Commission Approval on Final Plat: _____

City Commission Approval on Final Plat: _____

Preconstruction Meeting Date: _____

Date Recorded: ____

General Comments:

CITY OF WESLACO
956-968-3181

REC#: 02575754 11/25/2019 9:13 AM
OPER: NV TERM: 039
REF#: 012439
PAID BY:

TRAN: 207.0000 SUBDIVISION APPLICAT
SAN JACINTO SUBDIVISON
101-400-1025
SUBDIVISION FEES 355.00CR

TENDERED: 355.00 CHECK
APPLIED: 355.00-

CHANGE: 0.00

Rebekah M. De La Fuente

From: Rebekah M. De La Fuente
Sent: Tuesday, October 15, 2019 11:08 AM
To: Alfonso Quintanilla
Subject: RE: SAN JACINTO ESTATES No.10 PHASE II
Attachments: 10-15-19 Memo for Planning Dept (San Jacinto Estates-Ph II).pdf

Good Morning,

Please see comments below and attached for San Jacinto Estates Phase II. Once corrected resubmit a PDF copy so that I may distribution back out to staff to ensure all comments have been addressed.

On another note can you verify the Flood Zone in phase I was taking out of the AE area, you LOMAR only reflects the areas for flood zone X and the elevation on Phase I should be 65.5 you currently have 65.00. Just a quick not change.

Fire Comments:
The fire hydrant travel distances exceeds 400 feet. Additional fire hydrants are needed.

Planning Comments:

1. Use large font and Bold for the POB and POC
2. Contours must be shown on plat every foot
3. Update plat note to include sidewalks along interior streets as well
4. Include legend for the plat
5. Add lines to outline buildable space especially for lots 188 and 149.

Rebekah de la Fuente, CFM
Assistant Planning & Code Enforcement Director
City of Weslaco
255 S. Kansas Avenue
Weslaco, TX 78596
Ph: (956) 447-3401
Fax: (956) 973-3128
rdelafuente@weslacotx.gov

From: Alfonso Quintanilla <alfonsoq@qha-eng.com>
Sent: Wednesday, October 2, 2019 8:27 AM
To: Rebekah M. De La Fuente <rdelafuente@weslacotx.gov>
Cc: 'Clarissa Quintanilla' <clarissa@qha-eng.com>
Subject: RE: SAN JACINTO ESTATES No.10 PHASE II

Of course, see attached.

Best Regards,

Alfonso Quintanilla, P.E.,R.P.L.S.
President

Quintanilla, Headley & Associates, Inc.
Consulting Engineers and Land Surveyors
Engineering Firm Registration No. F-1513
Surveying Firm Registration No. 100411-00
124 E. Stubbs
Edinburg, Texas 78539
Ph: (956) 381-6480
Cell: (956) 624-6699
Fax: (956) 381-0527

From: Rebekah M. De La Fuente [mailto:rdelafuente@weslacotx.gov]
Sent: Wednesday, October 02, 2019 8:24 AM
To: Alfonso Quintanilla <alfonsoq@qha-eng.com>
Subject: RE: SAN JACINTO ESTATES No.10 PHASE II

Can you please email me the pdf copies of the documents you sent over

Rebekah de la Fuente, CFM
Assistant Planning & Code Enforcement Director
City of Weslaco
255 S. Kansas Avenue
Weslaco, TX 78596
Ph: (956) 447-3401
Fax: (956) 973-3128
rdelafuente@weslacotx.gov

From: Alfonso Quintanilla <alfonsoq@qha-eng.com>
Sent: Wednesday, October 2, 2019 8:05 AM
To: Rebekah M. De La Fuente <rdelafuente@weslacotx.gov>
Cc: lalor@qha-eng.com; 'Clarissa Quintanilla' <clarissa@qha-eng.com>
Subject: SAN JACINTO ESTATES No.10 PHASE II

Good morning Rebekah,

Hope you are doing well. Yesterday we delivered to your office the initial submittal. Please review the plans and send me your comments at soon as you can.

I really appreciate it.

Best Regards,

Alfonso Quintanilla, P.E.,R.P.L.S.
President

Quintanilla, Headley & Associates, Inc.
Consulting Engineers and Land Surveyors
Engineering Firm Registration No. F-1513
Surveying Firm Registration No. 100411-00
124 E. Stubbs
Edinburg, Texas 78539
Ph: (956) 381-6480
Cell: (956) 624-6699
Fax: (956) 381-0527

CRUZ-HOGAN Consultants, Inc.

ENGINEERS | PLANNERS | CONSULTANTS
McAllen | Harlingen | Weslaco
TBPE Firm Reg No. F-4860

To: Rebekah de la Fuente, CFM
Interim Planning & Code Enforcement Director

From: Orlando S. Cruz, P.E.
CRUZ-HOGAN Consultants, Inc.

Re: San Jacinto Estates – Phase II

Date: October 15, 2019

Legal: A 13.49 Acre Tract of land out of Farm Tract 94, West and Adams Tracts Subdivision, Hidalgo County, Texas.

Physical Location: Mile 10 North Road, approximately 1,370 feet west of Mile 4 West Road (Outside current Weslaco City Limits).

Review: ***PRELIMINARY REVIEW OF SUBDIVISION***

Water System:

Subdivision located in Military Highway CCN Area. Water provided by MHWSC.

Sewer System:

Subdivision located in Weslaco CCN Area. Sewer provided by City of Weslaco.

Fire Protection:

1. All fire hydrant locations must be within 400 feet of residential lots. Distance must follow the waterline/streets. Fire hydrants proposed in Phase I do not provide the required coverage.

2. Fire Department must approve all final fire hydrant locations.

Storm Drainage:

1. Unsure where proposed storm pipe connects. Drawings submitted do not indicate.

2. Engineer needs to provide drainage calculations with submittal of construction plans.

Plat Notes:

1. Need to indicate minimum floor elevations for residences.
2. Drainage Statement is not complete.
3. Sidewalks should be installed in front of all lots.
4. Will City require that Developer install storm drainage and curb & gutter along the north side of Mile 10 North Road?
5. Proper subdivision monumentation (concrete) required at subdivision corners.
6. Suggest "Non Access Easements" on lots along Salinas Street and Mile 10 Road North.
7. Benchmark Note is not complete.
8. Submit Street Lighting Plan.

If you have any questions, please feel free to call us at 956-854-4227.

QUINTANILLA, HEADLEY AND ASSOCIATES, INC.

Consulting Engineers ★ Land Surveyors
Alfonso Quintanilla, P.E. # 95534 - R.P.L.S #4856
Eulalio Ramirez, P.E. # 77062
Engineering Firm Registration No. F-1513
Surveying Firm Registration No. 100411-00

Letter of Transmittal

To: City of Weslaco
255 S. Kansas
Weslaco, TX 78596

Date: October 1, 2019
Attention: Rebekah De La Fuente,
Senior Planner
Re: San Jacinto Estates No. 10 Phase II

Description:

- Subdivision Review Application
- Check No. 012438 in the amount of $55.00 for Subdivision Review Fee
- Warranty Deed with Vendor's Lien Document No. 2873612
- Copy of Tax Statement
- (1) 11" X 17" Copy of Plat
- (7) Full Size Copies of Plans

Remarks: For review and approval. Thank you!

Sent By: Daniela for Alfonso Quintanilla, P.E. **Delivered By:** _____

Received By: _____ **Time:** _____
Printed Name

124 E. Stubbs, Edinburg, TX 78539 ★ Phone 956/381-6480 ★ Fax 956/381-0527 ★ Email: alfonsoq@qha-eng.com

QUINTANILLA, HEADLEY AND ASSOCIATES, INC.

Consulting Engineers ★ Land Surveyors
Alfonso Quintanilla, P.E. # 95534 - R.P.L.S #4856
Eulalio Ramirez, P.E. # 77062
Engineering Firm Registration No. F-1513
Surveying Firm Registration No. 100411-00

Letter of Transmittal

To: City of Weslaco
255 S. Kansas
Weslaco, TX 78596

Date: October 1, 2019
Attention: Rebekah De La Fuente, Senior Planner
Re: San Jacinto Estates No. 10 Phase II

Description:

- Application for Subdivision Variance
- Check No. 012441 in the amount of $55.00

Remarks: For review and approval. Thank you!

Sent By: Daniela for Alfonso Quintanilla, P.E. **Delivered By:** _____

Received By: _____ **Time:** _____
Printed Name

124 E. Stubbs, Edinburg, TX 78539 ★ Phone 956/381-6480 ★ Fax 956/381-0527 ★ Email: alfonsoq@qha-eng.com

Quintanilla, Headley & Associates, Inc.

Hidalgo County Drainage District No. 1
Drainage Report
San Jacinto Estates No. 10 Phase I & Phase II Master Plan
Hidalgo County, Texas

Prepared By:

QUINTANILLA, HEADLEY AND ASSOCIATES, INC.

Consulting Engineers ★ Land Surveyors
Alfonso Quintanilla, P.E. # 95534 - R.P.L.S. # 4856
Eulalio Ramirez, P.E. # 77062
Engineering Firm Registration No. F-1513
Surveying Firm Registration No. 100411-00
124 E. Stubbs St. Edinburg, Texas 78539
Phone: (956) 381-6480 Fax: (956) 381-0527
Email: alfonsoq@qha-eng.com

July 3, 2019

STATE OF TEXAS
MARCO A. GONZALEZ
120016
LICENSED
PROFESSIONAL ENGINEER

Cover Sheet.....1
Index.....2
Drainage Report.....3
Hydraulic Calculations.....4
"C" Values for Rational Method.....5
Rainfall Intensity for Hidalgo County.....6
Location Map.....7
Flood Plain Attachments.....8-9
FEMA Map.....10
FEMA Letter of Map Revision.....11-13
Soil Map.....14
Soil Condition Attachments.....15-17
Quad Map.....18
Drainage Calculations.....19-26

QUINTANILLA, HEADLEY AND ASSOCIATES, INC.

Consulting Engineers ★ Land Surveyors
Alfonso Quintanilla, P.E. # 95534 R.P.L.S #4856 Eulalio Ramirez, P.E. # 77062
Engineering Firm Registration No. F-1513
Surveying Firm Registration No. 100411-00
Municipal & County Projects ★ Subdivisions ★ Surveys

DRAINAGE REPORT FOR SAN JACINTO ESTATES No. 10 PHASE I & II - MASTER PLAN

A 56.65 acre tract of land being all of Farm Tract 87 and 16.65 acres out of Farm Tract 94, West and Adams Tracts Subdivision, Hidalgo County, Texas, according to the map or plat thereof recorded in volume 2, pages 34-37, map records, Hidalgo County, Texas, and according to warranty deeds recorded under document number 444190 and 444191, official records, Hidalgo County, Texas. This subdivision is located on the northwest corner of Mile 4 West Road and Mile 10 North Road. The site is currently open land and is located within the city of Weslaco E.T.J.. The proposed subdivision will consist of 193 single-family lots.
(Phase 1 - 42.25 acres, Phase 2 - 14.40 acres).

The tract is Zone "X" (unshaded), areas determined to be outside the 500-year floodplain and Zone "X" (shaded), areas of 500-year flood; areas of 100-year flood with average depths of less than 1 foot or with drainage areas less than 1 square mile; and area protected by levees from 100-year flood, as per FEMA Flood Insurance Rate Map Community Panel No. 480334 0450 C dated June 6, 2000 with LOMR dated May 30, 2002 and Letter of Map Revision based on fill (LOMR-R) dated September 21, 2018 FEMA Case No. 18-06-3447A. The calculated water elevation is 64.00 and is based on the BFE from the adjoining property.

The majority of the soil is Hidalgo (25, 28, & 30) and is in soil group "B". It is Fine Sandy Loam, Sandy Clay Loam, and Clay Loam. This soil is well drained. Permeability is moderate. Plasticity Index has a range of 4-23. See attached Soil Survey of Hidalgo County, Texas tables.

Presently, the site has very minimal runoff in a southerly direction with an approximate 0.5 % slope. The existing runoff for the proposed subdivision is Q=22.15 cubic feet per second based on a 10-year storm.

After development the runoff will be Q=83.60 cubic feet per second for an increase of Q= 61.45 cubic feet per second (50 year storm). Detention will be 173,909.51 cubic feet (3.99 acre feet) and will be accomplished by excavating the existing Hidalgo Cameron County Irrigation District No. 9 drain ditch located on the west side of the subdivision and regrading the roadside ditch along the west side of Mile 4 West Road and the north side of Mile 10 North Road. In addition, the developer is proposing to install a storm sewer system consisting of 18", 24", 30", 36" and 42" storm pipes and Type "A" inlets that will collect the runoff from the roads that will outfall in the drain ditch. 45.00 feet of Drain Ditch Right of Way to Hidalgo County Drainage District No. 1 is being dedicated by this plat. This drain ditch flows north, then turns east and connects with H.C.D.D. No. 1 Mercedes Lateral.

Drainage calculations are attached.

STATE OF TEXAS
MARCO A. GONZALEZ
120016
LICENSED
PROFESSIONAL ENGINEER

Marco A. Gonzalez, P.E.
July 3, 2019

☐ REJECTED
☑ APPROVED FOR SUBMITTAL
☑ TO H.C. PLANNING DEPT.
☑ TO CITY
☑ DISCHARGE PERMIT REQUIRED
☐ DISTRICT FACILITY
☐ CITY FACILITY
☐ OTHER

HIDALGO COUNTY DRAINAGE DISTRICT No. 1

H.C.D.D. NO. 1 — DATE 07/12/2019

124 E. Stubbs, Edinburg, TX 78539 ★ Phone 956/381-6480 ★ Fax 956/381-0527

EXISTING:

(Phase 1 - 42.25 acres)
(Phase 2 - 14.40 acres)

Area = 56.65 acres
V = 0.15
D = 1100.00 Ft
c = 0.20

t = D / V(3600)
t = 2.04 Hrs = 122.22 min

From Rainfall Intensity Curve: i = 1.96

Q = ciA
Q = 22.15 cfs

FUTURE:

Area = 56.65 Acres
V = 0.40
D = 1100.00 Ft
c = 0.30

t = D / V(3600)
t = 0.76 Hrs = 45.83 min

From Rainfall Intensity Curve: i = 4.92

Q = ciA
Q = 83.60 cfs

STATE OF TEXAS
MARCO A. GONZALEZ
120016
LICENSED
PROFESSIONAL ENGINEER

t (hr)	i(50 yr) (in/hr)	Qfut (cfs)	Vfut (cf)	Qext (cfs)	Vext (cf)	Vfut - Vext (cf)	
0.25	9.10	154.70	139226.26	22.15	19937.35	119288.92	
0.50	6.34	107.79	194024.96	22.15	39874.69	154150.27	
0.75	4.98	84.57	228325.63	22.15	59812.04	168513.59	
1.00	4.14	70.42	253524.19	22.15	79749.38	173774.80	
1.25	3.58	60.80	273596.24	22.15	99686.73	173909.51	**Peak**
1.50	3.16	53.77	290377.45	22.15	119624.07	170753.37	
2.00	2.60	44.12	317653.20	22.15	159498.77	158154.44	
3.00	1.95	33.15	358068.56	22.15	239248.15	118820.41	
4.00	1.59	26.97	388422.50	22.15	318997.53	69424.96	
5.00	1.35	22.95	413085.07	22.15	398746.92	14338.15	
6.00	1.18	20.09	434041.35	22.15	478496.30	-44454.95	

PEAK VOLUME = 173909.51 cf (50 Year storm)
Peak Volume = 3.99 Ac-ft

HIDALGO COUNTY DRAINAGE DISTRICT NO. 1

" C " - VALUES FOR RATIONAL METHOD

Type of Drainage Area	Runoff Coefficient
Residential Districts:	
Single Family (Lots less than 1/4 acre)	0.35
Single Family (Lots 1/4 to 1/2 acre)	0.30
Single Family (Lots greater than 1/2 acre)	0.25
Multi - Family (Less than 20 DU / AC)	0.45
Multi - Family (Greater than 20 DU / AC)	0.55
Business District:	0.70
Industrial Districts:	
Light Areas	0.50
Heavy Areas	0.60
Railroad Yard Areas:	0.20
Parks:	0.10
Unimproved Areas:	
Bare Surface	0.30
Grassland	0.25
Cultivated	0.20
Woodlands	0.15
Streets:	
Asphalt	0.70
Concrete	0.75
Caliche	0.70
Drives & Walks:	
Concrete	0.75
Rooftop	0.75

SAN JACINTO ESTATES No. 10

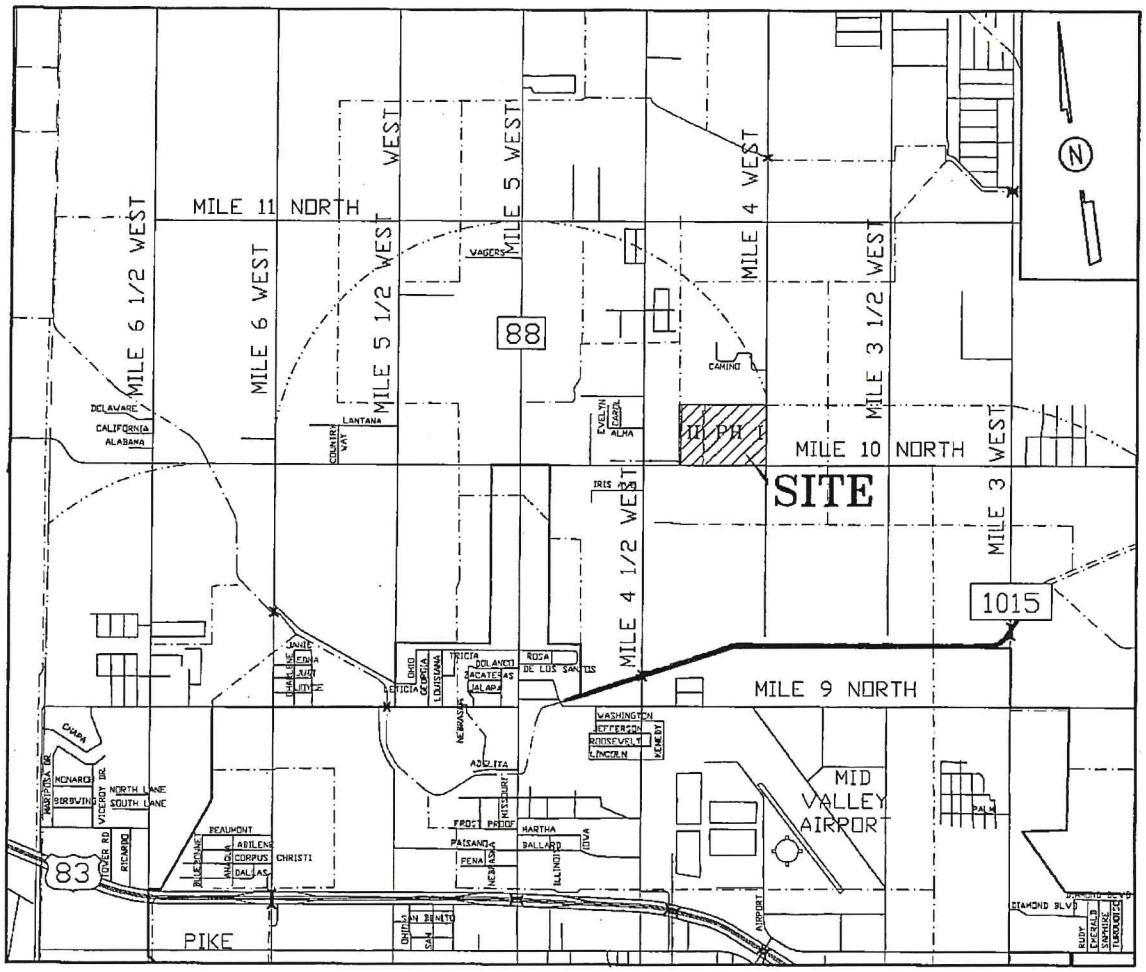
PHASE I & II - MASTER PLAN

RAINFALL INTENSITY FOR HIDALGO COUNTY								
TIME (Min)	10 YEAR (In / Hr)	50 YEAR (In / Hr)	TIME (Min)	10 YEAR (In / Hr)	50 YEAR (In / Hr)	TIME (Min)	10 YEAR (In / Hr)	50 YEAR (In / Hr)
1	14.283	17.386	31	4.913	6.224	61	3.184	4.099
2	13.28	16.210	32	4.820	6.111	62	3.149	4.056
3	12.425	15.204	33	4.731	6.002	63	3.115	4.014
4	11.687	14.333	34	4.646	5.897	64	3.082	3.973
5	11.041	13.570	35	4.584	5.797	65	3.050	3.933
6	10.472	12.895	36	4.485	5.701	66	3.018	3.894
7	9.965	12.294	37	4.409	5.608	67	2.987	3.855
8	9.512	11.755	38	4.337	5.519	68	2.957	3.818
9	9.102	11.268	39	4.266	5.433	69	2.928	3.781
10	8.731	10.825	40	4.199	5.350	70	2.890	3.745
11	8.393	10.421	41	4.134	5.270	71	2.871	3.710
12	8.084	10.051	42	4.071	5.193	72	2.843	3.676
13	7.799	9.710	43	4.010	5.118	73	2.818	3.642
14	7.536	9.395	44	3.951	5.046	74	2.700	3.610
15	7.293	9.102	45	3.894	4.976	75	2.784	3.577
16	7.068	8.831	46	3.839	4.908	76	2.730	3.546
17	6.856	8.577	47	3.786	4.843	77	2.714	3.515
18	6.659	8.340	48	3.734	4.779	78	2.890	3.485
19	6.474	8.117	49	7.684	4.717	79	2.666	3.455
20	8.301	7.908	50	3.636	4.658	80	2.643	3.426
21	8.138	7.711	51	3.589	4.600	81	2.620	3.398
22	5.985	7.525	52	3.543	4.543	82	2.598	3.370
23	5.839	7.349	53	3.499	4.488	83	2.576	3.342
24	5.702	7.183	54	3.455	4.435	84	2.554	3.315
25	5.572	7.025	55	3.413	4.383	85	2.533	3.289
26	5.448	6.875	56	3.373	4.333	90	2.434	3.164
27	5.331	6.732	57	3.333	4.284	100	2.258	2.944
28	5.219	6.596	58	3.294	4.236	120	1.981	2.596
29	5.112	6.467	59	3.257	4.189	180	1.473	1.951
30	5.011	6.343	60	3.220	4.144	210	1.313	1.747

SAN JACINTO ESTATES No. 10
PHASE I & II

LOCATION MAP

SCALE 1" = 4000'



QUINTANILLA, HEADLEY AND ASSOCIATES, INC.

CONSULTING ENGINEERS
124 E. STUBBS ST.
EDINBURG, TEXAS 78539
ENGINEERING REGISTRATION NUMBER F-1513
SURVEYING REGISTRATION NUMBER 100411-00

LAND SURVEYORS
PHONE 956-381-6480
FAX 956-381-0527
ALFONSOQ@QHA-ENG.COM

NFIP

NATIONAL FLOOD INSURANCE PROGRAM

PANEL 0450 C

FIRM

FLOOD INSURANCE RATE MAP

HIDALGO COUNTY, TEXAS

(UNINCORPORATED AREAS)

ZONE "AE" ZONE "X" (UNSHADED)

ZONE "X" (SHADED)

(SEE MAP INDEX FOR PANELS NOT PRINTED)

COMMUNITY-PANEL NUMBER
480334 0450 C
MAP REVISED:
JUNE 6,2000

REVISED TO
REFLECT LOMR
DATED [illegible]

Federal Emergency Management Agency

LEGEND

SPECIAL FLOOD HAZARD AREAS INUNDATED BY 100-YEAR FLOOD

ZONE A	No base flood elevations determined.
ZONE AE	Base flood elevations determined.
ZONE AH	Flood depths of 1 to 3 feet (usually areas of ponding); base flood elevations determined.
ZONE AO	Flood depths of 1 to 3 feet (usually sheet flow on sloping terrain); average depths determined. For areas of alluvial fan flooding, velocities also determined.
ZONE A99	To be protected from 100-year flood by Federal flood protection system under construction; no base flood elevations determined.
ZONE V	Coastal flood with velocity hazard (wave action); no base flood elevations determined.
ZONE VE	Coastal flood with velocity hazard (wave action); base flood elevations determined.

FLOODWAY AREAS IN ZONE AE

OTHER FLOOD AREAS

ZONE X	Areas of 500-year flood; areas of 100-year flood with average depths of less than 1 foot or with drainage areas less than 1 square mile; and areas protected by levees from 100-year flood.

OTHER AREAS

ZONE X	Areas determined to be outside 500-year floodplain.
ZONE D	Areas in which flood hazards are undetermined.

UNDEVELOPED COASTAL BARRIERS

Identified 1983 | Identified 1990 | Otherwise Protected Areas

Coastal barrier areas are normally located within or adjacent to special flood hazard areas.

Floodplain Boundary

Floodway Boundary

Zone D Boundary

Boundary Dividing Special Flood Hazard Zones, and Boundary Dividing Areas of Different Coastal Base Flood Elevations Within Special Flood Hazard Zones.

513 — Base Flood Elevation line; Elevation in Feet*

(D) — (D) — cross Section Line

(EL 987) — Base Flood Elevation in Feet Where Uniform Within Zone *

RM 7 × — Elevation Bench Mark (See notes below)

• M1.5 — River Mile

*Referenced to the National Geodetic Vertical Datum of 1929

NOTES

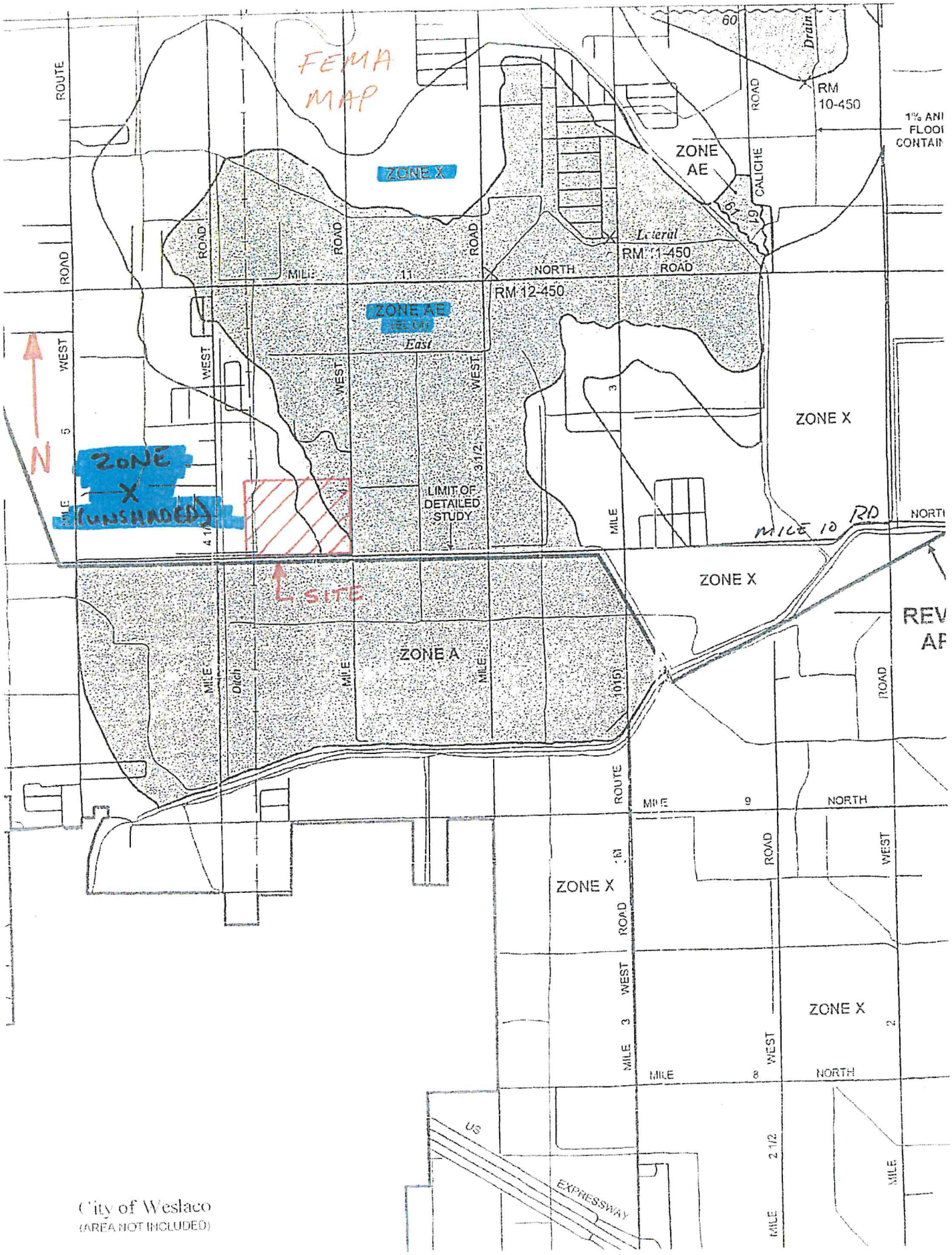
This map is for use in administering the National Flood Insurance Program; it does not necessarily identify all areas subject to flooding, particularly from local drainage sources of small size, or all planimetric features outside Special Flood Hazard Areas. The community map repository should be consulted for more detailed data on BFEs, and for any information on floodway delineations, prior to use of this map for property purchase or construction purposes.

Areas of Special Flood Hazard (100-year flood) include Zones A, AE, A1-A30, AH, AO, A99, V, VE and V1-V30.

Certain areas not in Special Flood Hazard Areas may be protected by flood control structures.

Boundaries of the floodways were computed at cross sections and interpolated between cross sections. The floodways were based on hydraulic considerations with regard to requirements of the Federal Emergency Management Agency.

Floodway widths in some areas may be too narrow to show to scale. Refer to Floodway


FEMA MAP
ZONE X
ZONE AE
ZONE AE
East
ZONE X
(UNSHADED)
N
SITE
LIMIT OF DETAILED STUDY
ZONE A
ZONE X
ZONE X
ZONE X
ZONE X
RM 10-450
RM 11-450
RM 12-450
1% ANI FLOOI CONTAIN
Lateral
Drain
Ditch
ROUTE
ROAD
WEST
MILE
NORTH
CALICHE
MILE 10 RD
US
EXPRESSWAY
City of Weslaco
(AREA NOT INCLUDED)

Federal Emergency Management Agency

Washington, D.C. 20472

LETTER OF MAP REVISION BASED ON FILL DETERMINATION DOCUMENT (REMOVAL)

COMMUNITY AND MAP PANEL INFORMATION		LEGAL PROPERTY DESCRIPTION
COMMUNITY	HIDALGO COUNTY, TEXAS (Unincorporated Areas)	Tract 87, West and Adams Tracts, as described in the Warranty Deed with Vendor's Lien recorded as Document No. 2873886, in the Office of the County Clerk, Hidalgo County, Texas The portion of property is more particularly described by the following metes and bounds:
	COMMUNITY NO.: 480334	
AFFECTED MAP PANEL	NUMBER: 4803340450C	
	DATE: 6/6/2000	
FLOODING SOURCE: EAST LATERAL DRAIN		APPROXIMATE LATITUDE & LONGITUDE OF PROPERTY:26.201449, -97.976140 SOURCE OF LAT & LONG: LOMA LOGIC DATUM: NAD 83

DETERMINATION

LOT	BLOCK/ SECTION	SUBDIVISION	STREET	OUTCOME WHAT IS REMOVED FROM THE SFHA	FLOOD ZONE	1% ANNUAL CHANCE FLOOD ELEVATION (NGVD 29)	LOWEST ADJACENT GRADE ELEVATION (NGVD 29)	LOWEST LOT ELEVATION (NGVD 29)
Tract 87	--	West and Adams Tracts	4401 Mile 4 West Road	Portion of Property	X (shaded)	--	--	64.1 feet

Special Flood Hazard Area (SFHA) - The SFHA is an area that would be inundated by the flood having a 1-percent chance of being equaled or exceeded in any given year (base flood).

ADDITIONAL CONSIDERATIONS (Please refer to the appropriate section on Attachment 1 for the additional considerations listed below.)

LEGAL PROPERTY DESCRIPTION REVISED BY LETTER OF MAP REVISION
FILL RECOMMENDATION
PORTIONS REMAIN IN THE SFHA

This document provides the Federal Emergency Management Agency's determination regarding a request for a Letter of Map Revision based on Fill for the property described above. Using the information submitted and the effective National Flood Insurance Program (NFIP) map, we have determined that the described portion(s) of the property(ies) is/are not located in the SFHA, an area inundated by the flood having a 1-percent chance of being equaled or exceeded in any given year (base flood). This document revises the effective NFIP map to remove the subject property from the SFHA located on the effective NFIP map; therefore, the Federal mandatory flood insurance requirement does not apply. However, the lender has the option to continue the flood insurance requirement to protect its financial risk on the loan. A Preferred Risk Policy (PRP) is available for buildings located outside the SFHA. Information about the PRP and how one can apply is enclosed.

This determination is based on the flood data presently available. The enclosed documents provide additional information regarding this determination. If you have any questions about this document, please contact the FEMA Map Information eXchange (FMIX) toll free at (877) 336-2627 (877-FEMA MAP) or by letter addressed to the Federal Emergency Management Agency, Engineering Library, 3601 Eisenhower Ave Ste 500, Alexandria, VA 22304-6426.

Luis V. Rodriguez, P.E., Director
Engineering and Modeling Division
Federal Insurance and Mitigation Administration

Federal Emergency Management Agency
Washington, D.C. 20472

LETTER OF MAP REVISION BASED ON FILL DETERMINATION DOCUMENT (REMOVAL)

ATTACHMENT 1 (ADDITIONAL CONSIDERATIONS)

LEGAL PROPERTY DESCRIPTION (CONTINUED)

BEGINNING AT A COTTON PICKER SPINDLE FOUND IN THE CENTERLINE OF MILE 4 WEST ROAD FOR THE NORTHEAST CORNER OF FARM TRACT 87, AND THE NORTHEAST CORNER OF THIS TRACT. THENCE; SOUTH, ALONG THE EAST LINE OF FARM TRACT 87, AND THE CENTERLINE OF MILE 4 WEST ROAD, A DISTANCE OF 1,116.65 FEET TO A COTTON PICKER SPINDLE SET FOR THE SOUTHEAST CORNER OF THIS TRACT. THENCE; N 20°06'26" W, PASSING A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET AT 72.72 FEET FOR THE WEST RIGHT OF WAY LINE OF MILE 4 WEST ROAD, A TOTAL DISTANCE OF 191.65 FEET TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 FOR AN INTERIOR CORNER OF THIS TRACT. THENCE; ALONG THE ARC OF A CURVE TO THE LEFT (CURVE DATA: DELTA = 25°45'32", RADIUS = 350.00 FEET), A DISTANCE OF 157.35 FEET TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET FOR AN INTERIOR CORNER OF THIS TRACT. THENCE; N 45°51'58" W, A DISTANCE OF 165.34 FEET TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET FOR AN EXTERIOR CORNER OF THIS TRACT. THENCE; N 35°18'54" W, A DISTANCE OF 480.28 FEET TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET FOR AN EXTERIOR CORNER OF THIS TRACT. THENCE; ALONG THE ARC OF A CURVE TO THE RIGHT (CURVE DATA: DELTA = 30°52'54", RADIUS = 600.00 FEET), A DISTANCE OF 323.39 FEET TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET ON THE NORTH LINE OF FARM TRACT 87 FOR THE NORTHWEST CORNER OF THIS TRACT. THENCE; EAST, ALONG THE NORTH LINE OF FARM TRACT 87, PASSING A 1/2" IRON ROD FOUND AT 635.36 FEET FOR THE WEST RIGHT OF WAY LINE OF MILE 4 WEST ROAD, A TOTAL DISTANCE OF 660.36 FEET TO THE POINT OF BEGINNING

FILL RECOMMENDATION (This Additional Consideration applies to the preceding 1 Property.)

The minimum NFIP criteria for removal of the subject area based on fill have been met for this request and the community in which the property is located has certified that the area and any subsequent structure(s) built on the filled area are reasonably safe from flooding. FEMA's Technical Bulletin 10-01 provides guidance for the construction of buildings on land elevated above the base flood elevation through the placement of fill. A copy of Technical Bulletin 10-01 can be obtained by calling the FEMA Map Assistance Center toll free at (877) 336-2627 (877-FEMA MAP) or from our web site at http://www.fema.gov/mit/tb1001.pdf. Although the minimum NFIP standards no longer apply to this area, some communities may have floodplain management regulations that are more restrictive and may continue to enforce some or all of their requirements in areas outside the Special Flood Hazard Area.

This attachment provides additional information regarding this request. If you have any questions about this attachment, please contact the FEMA Map Information eXchange (FMIX) toll free at (877) 336-2627 (877-FEMA MAP) or by letter addressed to the Federal Emergency Management Agency, Engineering Library, 3601 Eisenhower Ave Ste 500, Alexandria, VA 22304-6426.

Luis V. Rodriguez, P.E., Director
Engineering and Modeling Division
Federal Insurance and Mitigation Administration

Federal Emergency Management Agency
Washington, D.C. 20472

LETTER OF MAP REVISION BASED ON FILL DETERMINATION DOCUMENT (REMOVAL)

ATTACHMENT 1 (ADDITIONAL CONSIDERATIONS)

PORTIONS OF THE PROPERTY REMAIN IN THE SFHA (This Additional Consideration applies to the preceding 1 Property.)

Portions of this property, but not the subject of the Determination/Comment document, may remain in the Special Flood Hazard Area. Therefore, any future construction or substantial improvement on the property remains subject to Federal, State/Commonwealth, and local regulations for floodplain management.

REVISED BY LETTER OF MAP REVISION (This Additional Consideration applies to the preceding 1 Property.)

The effective National Flood Insurance Program map for the subject property, has since been revised by a Letter of Map Revision (LOMR) dated 5/30/2002. The 5/30/2002 LOMR has been used in making the determination/comment for the subject property.

This attachment provides additional information regarding this request. If you have any questions about this attachment, please contact the FEMA Map Information eXchange (FMIX) toll free at (877) 336-2627 (877-FEMA MAP) or by letter addressed to the Federal Emergency Management Agency, Engineering Library, 3601 Eisenhower Ave Ste 500, Alexandria, VA 22304-6426.

Luis V. Rodriguez, P.E., Director
Engineering and Modeling Division
Federal Insurance and Mitigation Administration

Soil map

HIDALGO COUNTY, TEXAS

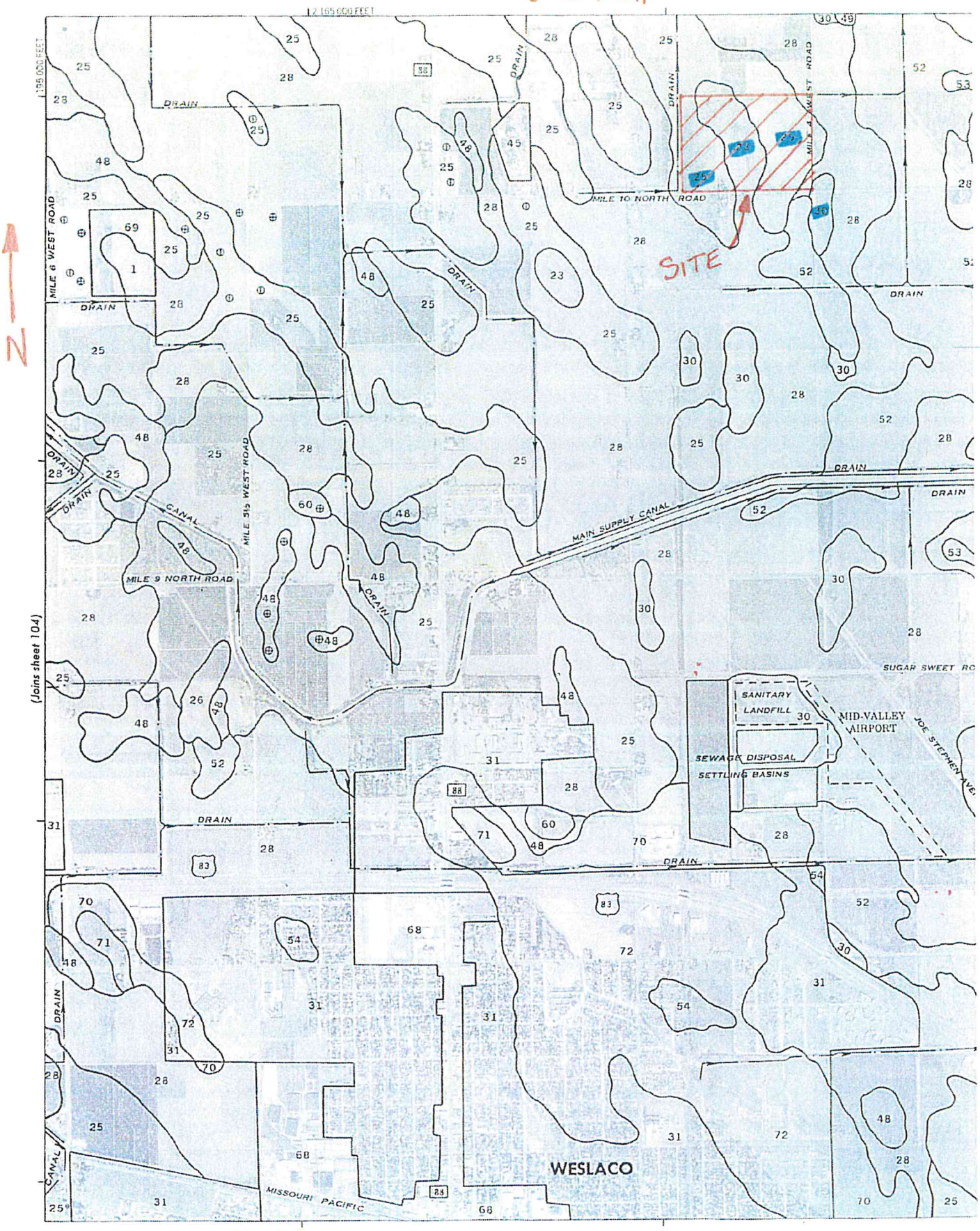


TABLE 16.--ENGINEERING INDEX PROPERTIES--Continued

Map symbol and soil name	Depth	USDA texture	Classification: Unified	Classification: AASHTO	Percentage passing sieve number--: 4	10	40	200	Liquid limit	Plasticity index
	In								Pct	
13:*										
Randado	0-9	Fine sandy loam	SM, SM-SC	A-2-4	75-100	70-100	70-100	20-35	<25	NP-7
	9-16	Fine sandy loam, sandy clay loam.	SC, SM-SC, GC	A-2-4, A-2-6, A-4, A-6	65-100	60-100	60-100	25-50	25-34	7-14
	16-60	Cemented	---	---	---	---	---	---	---	---
14 Falfurrias	0-80	Fine sand	SP-SM, SM	A-2-4, A-3	100	100	75-100	5-25	<25	NP-3
15 Grulla	0-7	Clay	CL, CH	A-7-6	100	100	100	90-100	41-55	20-30
	7-65	Silty clay, clay	CH	A-7-6	100	100	100	90-100	52-66	28-39
16, 17, 18 Hargill	0-18	Fine sandy loam	SC, SM-SC, SM	A-2-4	100	95-100	95-100	17-35	<30	NP-8
	18-63	Sandy clay loam	SC, CL	A-6	100	95-100	95-100	40-55	30-40	11-20
	63-80	Sandy clay loam	SC	A-2-4, A-2-6, A-4, A-6	85-100	80-100	75-100	34-50	28-39	9-18
19, 20 Harlingen	0-8	Clay	CH	A-7-6	100	100	100	90-100	51-85	32-60
	8-35	Clay	CH	A-7-6	100	100	100	95-100	65-85	50-65
	35-72	Clay	CH	A-7-6	100	100	100	95-100	65-85	50-65
21:*										
Harlingen	0-8	Clay	CH	A-7-6	100	100	100	90-100	51-85	32-60
	8-35	Clay	CH	A-7-6	100	100	100	95-100	65-85	50-65
	35-72	Clay	CH	A-7-6	100	100	100	95-100	65-85	50-65
Urban land.										
22, 23, 24 Hebbronville	0-17	Sandy loam	SM	A-2-4	100	100	75-100	13-24	<25	NP-4
	17-58	Fine sandy loam, loam.	SM, SM-SC	A-2-4	100	100	90-100	20-30	<30	NP-7
	58-65	Fine sandy loam, loam.	SM-SC, SC	A-2-4, A-4, A-2-6, A-6	95-100	90-100	90-100	20-40	20-30	4-13
[illegible], 26, 27 [illegible]	0-17	Fine sandy loam	SC, SM-SC	A-4, A-6	100	95-100	90-100	36-50	20-30	4-11
	17-28	Sandy clay loam, clay loam.	SC, CL	A-6	100	95-100	90-100	36-80	30-40	11-20
	28-80	Clay loam, sandy clay loam.	CL, SC	A-6, A-7-6	90-100	80-100	75-99	44-80	30-44	11-23
[illegible], 29, [illegible] [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
31:*										
Hidalgo	0-17	Sandy clay loam	SC, CL	A-6	100	95-100	90-100	36-50	29-40	11-20
	17-28	Sandy clay loam, clay loam.	SC, CL	A-6	100	95-100	90-100	36-80	30-40	11-20
	28-80	Clay loam, sandy clay loam.	CL, SC	A-6, A-7-6	90-100	80-100	75-99	44-80	30-44	11-23
Urban land.										

See footnote at end of table.

TABLE 17.--PHYSICAL AND CHEMICAL PROPERTIES OF THE SOILS--Continued

Map symbol and soil name	Depth	Clay	Permeability	Available water capacity	Soil reaction	Salinity	Shrink-swell potential	Erosion factors K	Erosion factors T	Organic matter
	In	Pct	In/hr	In/in	pH	Mmhos/cm				Pct
22, 23, 24-------- Hebbronville	0-17	8-15	2.0-6.0	0.07-0.14	6.6-7.8	<2	Low----------	0.20	5	<1
	17-58	12-18	2.0-6.0	0.11-0.17	6.6-8.4	<2	Low----------	0.24		
	58-65	10-17	2.0-6.0	0.11-0.17	7.9-8.4	<2	Low----------	0.24		
25, 26, 27-------- Hidalgo	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
28, 29---------- [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
30---------- [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
31:* Hidalgo---------	0-17	20-30	0.6-2.0	0.09-0.17	7.9-8.4	<4	Moderate------	0.32	5	1-3
	17-28	23-35	0.6-2.0	0.08-0.17	7.9-8.4	<4	Moderate------	0.32		
	28-80	23-35	0.6-2.0	0.08-0.20	7.9-8.4	<4	Moderate------	0.32		
Urban land.										
32:* Jimenez---------	0-8	12-24	0.6-2.0	0.05-0.10	7.9-8.4	<2	Low----------	0.10	1	1-3
	8-10	---	---	---	---	---	----------	----		
	10-60	---	---	---	---	---	----------	----		
Quemado---------	0-6	10-18	0.6-2.0	0.09-0.13	6.1-7.8	<2	Low----------	0.10	1	<1
	6-12	18-27	0.6-2.0	0.05-0.10	6.6-7.8	<2	Low----------	0.10		
	12-18	---	---	---	---	---	----------	----		
	18-60	---	---	---	---	---	----------	----		
33---------- Laredo	0-14	18-35	0.6-2.0	0.15-0.22	7.9-8.4	<2	Moderate------	0.37	5	1-5
	14-65	18-35	0.6-2.0	0.15-0.20	7.9-8.4	<4	Moderate------	0.43		
34---------- Matamoros	0-65	35-55	0.06-0.2	0.14-0.19	7.9-8.4	<4	Very high-----	0.32	5	0.5-1
35, 36, 37, 38--- McAllen	0-14	14-25	0.6-2.0	0.11-0.16	7.9-8.4	<2	Low----------	0.24	5	0.5-1
	14-72	20-31	0.6-2.0	0.09-0.18	7.9-8.4	<4	Low----------	0.28		
39---------- Mercedes	0-19	40-60	<0.06	0.12-0.18	7.9-8.4	<4	Very high----	0.32	5	1-3
	19-57	45-60	<0.06	0.09-0.15	7.9-9.0	<8	Very high----	0.32		
	57-65	45-60	<0.06	0.06-0.20	7.9-9.0	>4	Very high----	0.32		
40---------- Mercedes	0-19	40-60	<0.06	0.02-0.12	7.9-9.0	>4	Very high----	0.32	5	1-3
	19-57	45-60	<0.06	0.02-0.09	7.9-9.0	>8	Very high----	0.32		
	57-65	45-60	<0.06	0.02-0.07	7.9-9.0	>8	Very high----	0.32		
41---------- Mercedes	0-19	40-60	<0.06	0.12-0.18	7.9-8.4	<4	Very high----	0.32	5	1-3
	19-57	45-60	<0.06	0.09-0.15	7.9-8.4	<6	Very high----	0.32		
	57-65	45-60	<0.06	0.06-0.20	7.9-9.0	>4	Very high----	0.32		
42---------- Nueces	0-29	2-12	2.0-6.0	0.05-0.10	6.1-7.3	<2	Low----------	0.17	5	<1
	29-72	18-34	0.2-0.6	0.12-0.17	6.6-8.4	<2	Moderate------	0.24		
43:* Nueces----------	0-29	2-12	2.0-6.0	0.05-0.10	6.1-7.3	<2	Low----------	0.17	5	<1
	29-72	18-34	0.2-0.6	0.12-0.17	6.6-8.4	<2	Moderate------	0.24		
Sarita----------	0-46	1-10	6.0-20	0.05-0.10	6.1-7.3	<2	Low----------	0.17	5	0.5-1
	46-80	18-35	2.0-6.0	0.13-0.19	6.6-8.4	<2	Moderate------	0.24		
44---------- Olmito	0-47	35-55	0.2-0.6	0.13-0.18	7.9-8.4	<4	Very high----	[illegible]	5	1-3
	47-65	35-55	0.06-0.2	0.08-0.18	7.9-8.4	<4	Very high----	[illegible]		
45,* 46,* 47.* Pits										

See footnote at end of table.

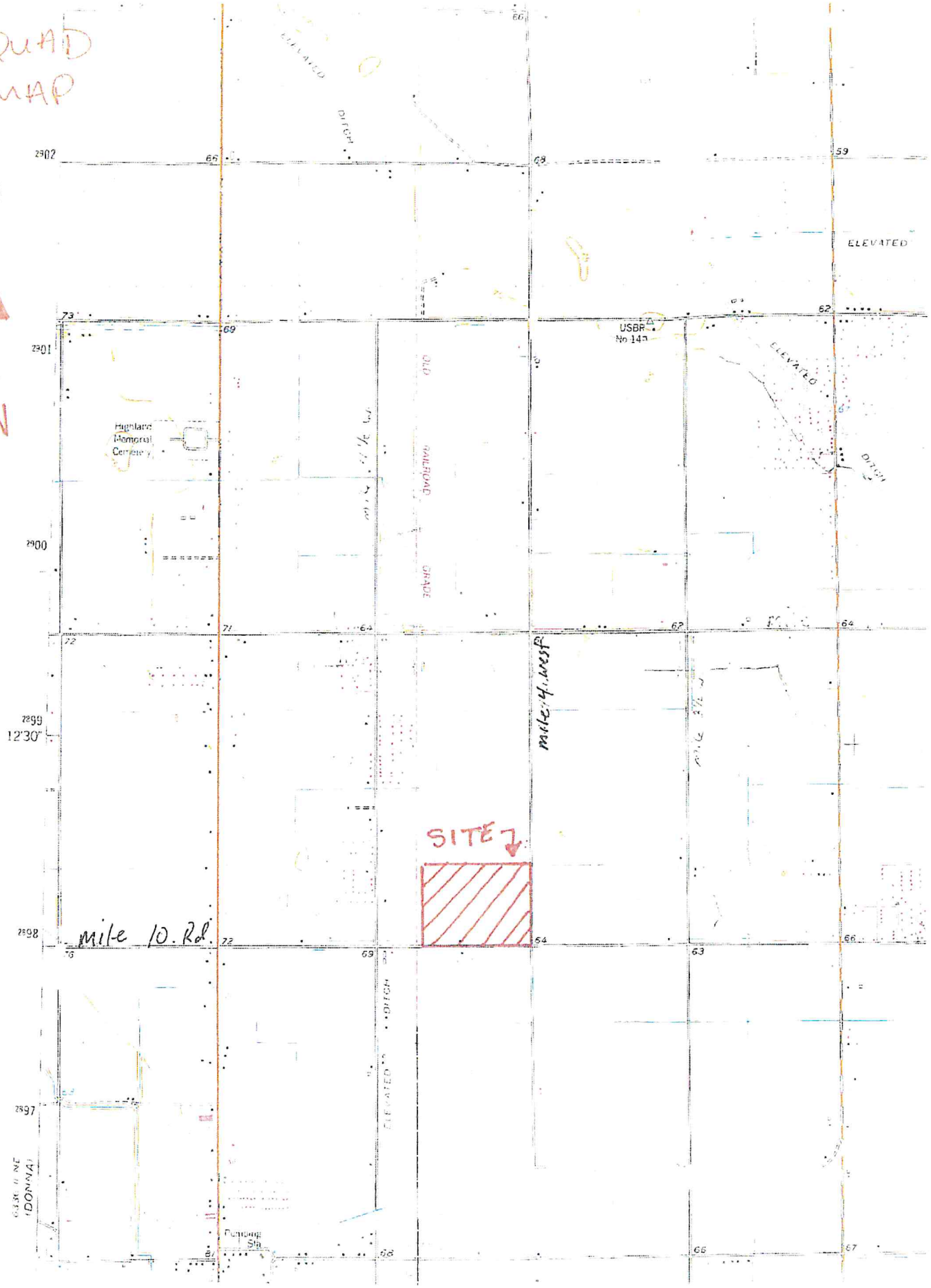
TABLE 18.--SOIL AND WATER FEATURES

[“Flooding” and “water table” and terms such as “rare,” “brief,” “apparent,” and “perched” are explained in the text. The symbol > means more than. Absence of an entry indicates that the feature is not a concern.]

Map symbol and soil name	Hydrologic group	Flooding			High water table			Cemented pan		Risk of corrosion	
		Frequency	Duration	Months	Depth	Kind	Months	Depth	Hardness	Uncoated steel	Concrete
					Ft			In			
1.* Arents											
2---------- Benito	D	Occasional	Long------	Sep-May	4.0-6.0	Apparent	Sep-May	---	---	High-----	Low.
3, 4---------- Brennan	B	None--------	---	---	>6.0	---	---	---	---	Moderate	Low.
5, 6---------- Camargo	B	Rare--------	Brief-----	Sep-May	>6.0	---	---	---	---	Moderate	Low.
7---------- Cameron	D	None--------	---	---	5.0-6.0	Apparent	Sep-May	---	---	High-----	Low.
8---------- Comitas	A	None--------	---	---	>6.0	---	---	---	---	Low------	Low.
9, 10, 11--------- Delfina	D	None--------	---	---	2.5-5.0	Apparent	Sep-May	---	---	High-----	Low.
12---------- Delmita	C	None--------	---	---	>6.0	---	---	20-40	Thin	Moderate	Low.
13:*											
Delmita----------	C	None--------	---	---	>6.0	---	---	20-40	Thin	Moderate	Low.
Randado----------	C	None--------	---	---	>6.0	---	---	8-20	Thin	Moderate	Low.
14---------- Falfurrias	A	None--------	---	---	>6.0	---	---	---	---	Low------	Low.
15**---------- Grulla	D	Frequent----	Very long	Sep-May	+2-+.0	Apparent	Sep-May	---	---	High-----	Low.
16, 17, 18--------- Hargill	B	None--------	---	---	>6.0	---	---	---	---	High-----	Low.
19---------- Harlingen	D	None--------	---	---	>6.0	---	---	---	---	High-----	Low.
20---------- Harlingen	D	None--------	---	---	5.0-6.0	---	---	---	---	High-----	Moderate.
21:*											
Harlingen---------	D	None to rare	---	---	>6.0	---	---	---	---	High-----	Low.
Urban land.											
22, 23, 24-------- Hebbronville	B	None--------	---	---	>6.0	---	---	---	---	Low------	Low.
[illegible], 26, 27, [illegible], 29---------- [illegible]	[illegible]	None--------	---	---	[illegible]	---	---	---	---	[illegible]	[illegible]
[illegible]---------- [illegible]	[illegible]	None--------	---	---	[illegible]	[illegible]	[illegible]	---	---	[illegible]	[illegible]
31:*											
Hidalgo----------	D	None--------	---	---	>6.0	---	---	---	---	High-----	Low.
Urban land.											
32:*											
Jimenez----------	C	None--------	---	---	>6.0	---	---	7-20	Thin	High-----	Low.

See footnotes at end of table.

QUAD MAP


N
ELEVATED
DITCH
USBR
No 143
Highland
Memorial
Cemetery
OLD
RAILROAD
GRADE
mile 4 west
SITE
mile 10 Rd.
Pumping
Sta
2902
2901
2900
2899
12'30"
2898
2897

FIRM REGISTRATION No. F-1513

TABLE I
TIME OF CONCETRATION DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	DESCRIPTION OF RUNOFF MEDIUM	OVERLAND FLOW				CHANNEL, PIPE, STREET, ETC. FLOW					
		C	LENGTH (FT.)	GRADE (%)	TIME (MIN)	WIDTH/DIA. (FT)	GRADE (%)	LENGTH (FT)	VELOCITY (FPS)	TIME (MIN)	TOTAL TIME (MIN)
Existing	Overland	0.2									0.00
D.A. No. 1	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 2 - D.A. No. 2	Pipe Flow	0.35						40.00	3.00	0.22	44.67
D.A. No. 2	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 2 - D.A. No. 4	Pipe Flow	0.35						262.00	3.00	1.46	45.90
D.A. No. 3	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 3 - D.A. No. 4	Pipe Flow	0.35						40.00	3.00	0.22	44.67
D.A. No. 4	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 4 - D.A. No. 8	Pipe Flow	0.35						575.00	3.00	3.19	47.64
D.A. No. 5	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 5 - D.A. No. 6	Pipe Flow	0.35						40.00	3.00	0.22	43.56
D.A. No. 6	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 6 - D.A. No. 8	Pipe Flow	0.35						262.00	3.00	1.46	44.79
D.A. No. 7	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 7 - D.A. No. 8	Pipe Flow	0.35						40.00	3.00	0.22	43.56
D.A. No. 8	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 8 - D.A. No. 12	Pipe Flow	0.35						372.00	3.00	2.07	45.40

FORMULA FOR TIME OF CONCENTRATION
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$Tc = \frac{L}{(V \times 60)}$$

STATE OF TEXAS
MARCO A. GONZALEZ
120016
LICENSED
PROFESSIONAL ENGINEER

7-3-19

FIRM REGISTRATION No. F-1513

TABLE I
TIME OF CONCETRATION DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	DESCRIPTION OF RUNOFF MEDIUM	OVERLAND FLOW				CHANNEL, PIPE, STREET, ETC. FLOW					
		C	LENGTH (FT.)	GRADE (%)	TIME (MIN)	WIDTH/DIA. (FT)	GRADE (%)	LENGTH (FT)	VELOCITY (FPS)	TIME (MIN)	TOTAL TIME (MIN)
Existing	Overland	0.2									0.00
D.A. No. 9	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 9 - D.A. No. 10	Pipe Flow	0.25						40.00	3.00	0.22	53.00
D.A. No. 10	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 10 - D.A. No. 11	Pipe Flow	0.25						262.00	3.00	1.46	54.23
D.A. No. 11	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 11 - D.A. No. 12	Pipe Flow	0.25						32.00	3.00	0.18	52.96
D.A. No. 12	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 12 - OUTFALL	Pipe Flow	0.25						432.00	3.00	2.40	55.18

FORMULA FOR TIME OF CONCENTRATION
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$Tc = \frac{L}{(V \times 60)}$$

TABLE I

TIME OF CONCETRATION DETERMINANTION

San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	DESCRIPTION OF RUNOFF MEDIUM	OVERLAND FLOW				CHANNEL, PIPE, STREET, ETC. FLOW					
		C	LENGTH (FT.)	GRADE (%)	TIME (MIN)	WIDTH/DIA. (FT)	GRADE (%)	LENGTH (FT)	VELOCITY (FPS)	TIME (MIN)	TOTAL TIME (MIN)
Existing	Overland	0.2									0.00
D.A. No. 13	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 13 - D.A. No. 14	Pipe Flow	0.35						40.00	3.00	0.22	44.67
D.A. No. 14	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 14 - D.A. No. 15	Pipe Flow	0.35						262.00	3.00	1.46	45.90
D.A. No. 15	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 15 - D.A. No. 16	Pipe Flow	0.35						40.00	3.00	0.22	44.67
D.A. No. 16	Overland & Gutter	0.35	140		15.56			520.00	0.30	28.89	44.44
D.A. No. 16 - D.A. No. 20	Pipe Flow	0.35						575.00	3.00	3.19	47.64
D.A. No. 17	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 17 - D.A. No. 18	Pipe Flow	0.35						40.00	3.00	0.22	43.56
D.A. No. 18	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 18 - D.A. No. 19	Pipe Flow	0.35						262.00	3.00	1.46	44.79
D.A. No. 19	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 19 - D.A. No. 20	Pipe Flow	0.35						40.00	3.00	0.22	43.56
D.A. No. 20	Overland & Gutter	0.35	140		15.56			500.00	0.30	27.78	43.33
D.A. No. 20 - D.A. No. 24	Pipe Flow	0.35						372.00	3.00	2.07	45.40

FORMULA FOR TIME OF CONCENTRATION
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$Tc = \frac{L}{(V \times 60)}$$

FIRM REGISTRATION No. F-1513

TABLE I
TIME OF CONCETRATION DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	DESCRIPTION OF RUNOFF MEDIUM	OVERLAND FLOW				CHANNEL, PIPE, STREET, ETC. FLOW					
		C	LENGTH (FT.)	GRADE (%)	TIME (MIN)	WIDTH/DIA. (FT)	GRADE (%)	LENGTH (FT)	VELOCITY (FPS)	TIME (MIN)	TOTAL TIME (MIN)
Existing	Overland	0.2									0.00
D.A. No. 21	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 21 - D.A. No. 22	Pipe Flow	0.25						40.00	3.00	0.22	53.00
D.A. No. 22	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 22 - D.A. No. 23	Pipe Flow	0.25						262.00	3.00	1.46	54.23
D.A. No. 23	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 23 - D.A. No. 24	Pipe Flow	0.25						32.00	3.00	0.18	52.96
D.A. No. 24	Overland & Gutter	0.25	250		27.78			450.00	0.30	25.00	52.78
D.A. No. 24 - OUTFALL	Pipe Flow	0.25						432.00	3.00	2.40	55.18

FORMULA FOR TIME OF CONCENTRATION
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$Tc = \frac{L}{(V \times 60)}$$

FIRM REGISTRATION No. F-1513

TABLE IA
FLOWRATE DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	TOTAL DRAINAGE AREA CONTRIBUTING TO POINT (acres)	C	TIME (SEE TABLE 1) (minutes)	RETURN FREQUENCY (years)	INTENSITY (in./hr.)	FLOWRATE (c.f.s.)	PIPE DIMENSION (Slope & Dia.)	Pipe Flowrate (c.f.s.)
Existing			0.00	10				
D.A. No. 1	2.860	0.35	44.44	10	3.926	3.93	0.38%	
D.A. No. 2 - D.A. No. 2	2.860	0.35	44.67	10	3.913	3.93	2	15.14
D.A. No. 2	1.550	0.35	44.44	10	3.926	2.13	0.20%	
D.A. No. 2 - D.A. No. 4	4.410	0.35	45.90	10	3.845	6.06	2	10.98
D.A. No. 3	2.130	0.35	44.44	10	3.926	2.93	0.38%	
D.A. No. 3 - D.A. No. 4	6.540	0.35	44.67	10	3.913	8.99	2	15.14
D.A. No. 4	2.130	0.35	44.44	10	3.926	2.93	0.24%	
D.A. No. 4 - D.A. No. 8	8.670	0.35	47.64	10	3.753	11.91	2	12.03
D.A. No. 5	2.540	0.35	43.33	10	3.990	3.55	0.38%	
D.A. No. 5 - D.A. No. 6	2.540	0.35	43.56	10	3.977	3.55	2	15.14
D.A. No. 6	2.380	0.35	43.33	10	3.990	3.32	0.20%	
D.A. No. 6 - D.A. No. 8	4.920	0.35	44.79	10	3.906	6.87	2	10.98
D.A. No. 7	2.380	0.35	43.33	10	3.990	3.32	0.38%	
D.A. No. 7 - D.A. No. 8	7.300	0.35	43.56	10	3.977	10.20	2	15.14
D.A. No. 8	2.380	0.35	43.33	10	3.990	3.32	0.15%	
D.A. No. 8 - D.A. No. 12	18.350	0.35	0.00	10	15.477	25.43	3	28.05

FORMULA FOR INTENSITY
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$I = \frac{b}{(Tc + d)^e}$$

FIRM REGISTRATION No. F-1513

TABLE IA
FLOWRATE DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	TOTAL DRAINAGE AREA CONTRIBUTING TO POINT (acres)	C	TIME (SEE TABLE 1) (minutes)	RETURN FREQUENCY (years)	INTENSITY (in./hr.)	FLOWRATE (c.f.s.)	PIPE DIMENSION (Slope & Dia.)	Pipe Flowrate (c.f.s.)
Existing			0.00	10				
D.A. No. 9	1.900	0.25	52.78	10	3.509	1.67	0.15%	
D.A. No. 9 - D.A. No. 10	1.900	0.25	53.00	10	3.499	1.67	3.5	42.31
D.A. No. 10	1.790	0.25	52.78	10	3.509	1.57	0.28%	
D.A. No. 10 - D.A. No. 11	3.690	0.25	54.23	10	3.446	3.24	2	13.00
D.A. No. 11	1.790	0.25	52.78	10	3.509	1.57	0.63%	
D.A. No. 11 - D.A. No. 12	5.480	0.25	52.96	10	3.501	4.81	1.5	9.05
D.A. No. 12	1.790	0.25	52.78	10	3.509	1.57	0.15%	
D.A. No. 12 - OUTFALL	25.620	0.25	55.18	10	3.407	31.81	3.5	42.31

FORMULA FOR INTENSITY
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$I = \frac{b}{(Tc + d)^e}$$

FIRM REGISTRATION No. F-1513

TABLE IA
FLOWRATE DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	TOTAL DRAINAGE AREA CONTRIBUTING TO POINT (acres)	C	TIME (SEE TABLE 1) (minutes)	RETURN FREQUENCY (years)	INTENSITY (in./hr.)	FLOWRATE (c.f.s.)	PIPE DIMENSION (Slope & Dia.)	Pipe Flowrate (c.f.s.)
Existing			0.00	10				
D.A. No. 13	2.860	0.35	44.44	10	3.926	3.93	0.38%	
D.A. No. 13 - D.A. No. 14	2.860	0.35	44.67	10	3.913	3.93	2	15.14
D.A. No. 14	1.550	0.35	44.44	10	3.926	2.13	0.20%	
D.A. No. 14 - D.A. No. 15	4.410	0.35	45.90	10	3.845	6.06	2	10.98
D.A. No. 15	2.130	0.35	44.44	10	3.926	2.93	0.38%	
D.A. No. 15 - D.A. No. 16	6.540	0.35	44.67	10	3.913	8.99	2	15.14
D.A. No. 16	2.130	0.35	44.44	10	3.926	2.93	0.24%	
D.A. No. 16 - D.A. No. 20	8.670	0.35	47.64	10	3.753	11.91	2	12.03
D.A. No. 17	2.540	0.35	43.33	10	3.990	3.55	0.38%	
D.A. No. 17 - D.A. No. 18	2.540	0.35	43.56	10	3.977	3.55	2	15.14
D.A. No. 18	2.380	0.35	43.33	10	3.990	3.32	0.20%	
D.A. No. 18 - D.A. No. 19	4.920	0.35	44.79	10	3.906	6.87	2	10.98
D.A. No. 19	2.380	0.35	43.33	10	3.990	3.32	0.38%	
D.A. No. 19 - D.A. No. 20	7.300	0.35	43.56	10	3.977	10.20	2	15.14
D.A. No. 20	2.380	0.35	43.33	10	3.990	3.32	0.15%	
D.A. No. 20 - D.A. No. 24	18.350	0.35	0.00	10	15.477	25.43	3	28.05

FORMULA FOR INTENSITY
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$I = \frac{b}{(Tc + d)^e}$$

FIRM REGISTRATION No. F-1513

TABLE IA
FLOWRATE DETERMINANTION
San Jacinto Estates No. 10 PH I & II (Master Plan)

COMPUTATION POINT	TOTAL DRAINAGE AREA CONTRIBUTING TO POINT (acres)	C	TIME (SEE TABLE 1) (minutes)	RETURN FREQUENCY (years)	INTENSITY (in./hr.)	FLOWRATE (c.f.s.)	PIPE DIMENSION (Slope & Dia.)	Pipe Flowrate (c.f.s.)
Existing			0.00	10				
D.A. No. 21	1.900	0.25	52.78	10	3.509	1.67	0.15%	
D.A. No. 21 - D.A. No. 22	1.900	0.25	53.00	10	3.499	1.67	3.5	42.31
D.A. No. 22	1.790	0.25	52.78	10	3.509	1.57	0.28%	
D.A. No. 22 - D.A. No. 23	3.690	0.25	54.23	10	3.446	3.24	2	13.00
D.A. No. 23	1.790	0.25	52.78	10	3.509	1.57	0.63%	
D.A. No. 23 - D.A. No. 24	5.480	0.25	52.96	10	3.501	4.81	1.5	9.05
D.A. No. 24	1.790	0.25	52.78	10	3.509	1.57	0.15%	
D.A. No. 24 - OUTFALL	25.620	0.25	55.18	10	3.407	31.81	3.5	42.31

FORMULA FOR INTENSITY
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$I = \frac{b}{(Tc + d)^e}$$

Hidalgo County
Arturo Guajardo Jr.
County Clerk
Edinburg, Texas 78540

Document No: 2873612

Recorded On: December 18, 2017 12:00 PM

Billable Pages: 3

Number of Pages: 4

*******Examined and Charged as Follows*******

Total Recording: $ 44.00

*******THIS PAGE IS PART OF THE DOCUMENT*******

Any provision herein which restricts the Sale, Rental, or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Document No:	2873612
Receipt No:	20171218000214
Recorded On:	December 18, 2017 12:00 PM
Deputy Clerk:	Amabely Rodriguez
Station:	Mcallen-CC-K23

Record and Return To:

Valley Land Title

MCALLEN TX 78504

STATE OF TEXAS
COUNTY OF HIDALGO

I hereby certify that this Instrument was FILED in the File Number sequence on the date/time printed hereon, and was duly RECORDED in the Official Records of Hidalgo County, Texas.

Arturo Guajardo Jr.
County Clerk
Hidalgo County, Texas

Charge to: VLTC
Doc-2873612
GF# 154695

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

WARRANTY DEED WITH VENDOR'S LIEN

Date: **December 12, 2017**

Grantor: **ELIZABETH & GOPAL LIMITED PARTNERSHIP, a Texas limited partnership as successor in interest by merger with THE KRISHNAN REAL PROPERTY LIMITED PARTNERSHIP**

Grantor's Address: **2306 S. Victoria, Donna, Hidalgo County, TX 78537-5683**

Grantee: **SAN JACINTO ENTERPRISES, L.L.C., a Texas limited liability company**

Grantee's Mailing Address: **2100 W. Expressway 83, Mercedes, Hidalgo County, TX 78570**

Consideration: **TEN DOLLARS ($10.00) and other good and valuable consideration and the further consideration of a Note of even date herewith which is in the principal amount of ONE HUNDRED THIRTY THOUSAND DOLLARS ($130,000.00), is executed by Grantee and is payable to the order of TEXAS FARM CREDIT SERVICES, FLCA. The Note is secured by a vendor's lien retained in favor of and assigned to TEXAS FARM CREDIT SERVICE, FLCA in this deed and by a Deed of Trust of even date from Grantee to MARK A. MILLER, Trustee.**

Property (including any improvements): **A 16.65 ACRE TRACT OUT OF FARM TRACT 94, WEST AND ADAMS TRACTS SUBDIVISION, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND ACCORDING TO WARRANTY DEEDS RECORDED UNDER COUNTY CLERK'S DOCUMENT NUMBER 444190 AND 444191, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS, REFERENCE TO WHICH IS HERE MADE FOR ALL PURPOSES AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:**

BEGINNING AT A COTTON PICKER SPINDLE FOUND IN THE CENTERLINE OF MILE 10 NORTH ROAD FOR THE SOUTHEAST CORNER OF FARM TRACT 94 AND THE SOUTHEAST CORNER OF THIS TRACT;

THENCE, WEST, ALONG THE SOUTH LINE OF FARM TRACT 94 AND THE CENTERLINE OF MILE 10 NORTH ROAD, A DISTANCE OF 548.50 FEET TO A COTTON PICKER SPINDLE SET FOR THE SOUTHEAST CORNER OF THE BRUCE N. EDWARDS, JR. TRACT (A 200.00 FEET WIDE STRIP OF LAND OUT OF FARM TRACT 94, WEST AND ADAMS TRACTS SUBDIVISION, ACCORDING TO WARRANTY DEED RECORDED UNDER COUNTY CLERK'S DOCUMENT NUMBER 603921, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS) AND THE SOUTHWEST CORNER OF THIS TRACT;

THENCE, NORTH, ALONG THE EAST LINE OF THE BRUCE N. EDWARDS, JR. TRACT, PASSING A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET AT 25.00 FEET FOR THE NORTH RIGHT OF WAY LINE OF MILE 10 NORTH ROAD, A TOTAL DISTANCE OF 1,320.10 FEET (MAP RECORD: 1,320.00 FEET) TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET ON THE NORTH LINE OF FARM TRACT 94 AND THE NORTHEAST CORNER OF SAID TRACT AND THE NORTHWEST CORNER OF THIS TRACT;

THENCE, N 89° 58' 49" E (MAP RECORD: EAST), ALONG THE NORTH LINE OF FARM TRACT 94, A DISTANCE OF 550.00 FEET TO A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 FOUND THE NORTHEAST CORNER OF FARM TRACT 94 AND THE NORTHEAST CORNER OF THIS TRACT;

THENCE, SOUTH, ALONG THE EAST LINE OF FARM TRACT 94, PASSING A 1/2" IRON ROD WITH CAP STAMPED RPLS 4856 SET AT 1,295.30 FEET FOR THE NORTH RIGHT OF WAY LINE OF MILE 10 NORTH ROAD, A TOTAL DISTANCE OF 1,320.30

FEET (MAP RECORD: 1, 320. 00 FEET) TO THE POINT OF BEGINNING AND CONTAINING 16.65 ACRES OF LAND MORE OR LESS.

Reservations from Conveyance: **For Grantor and Grantor's heirs, successor's and assigns forever, a reservation of all oil, gas and other minerals in, on, under or that may be produced from the property; provided further, if the mineral estate is subject to existing production or existing leases, this reservation includes the production, the leases and all benefits therefrom; such reserved interest being limited, however, by the agreement of Grantor as to any future leases and any future lessee of Grantor and Grantor's successors and assigns (specifically excluding any existing oil, gas and mineral leases), that no well or other edifice shall ever be placed, drilled, or otherwise installed upon the surface of the Property embraced by this reservation, without prejudice, however, to Grantor's retained interest, herein provided for, in the subsurface of the Property consistent with development of the Property, including (but not limited to) the right to drill wells directionally for oil, gas or other minerals below the surface of the Property regardless of where the directionally drilled wells, if any, shall be bottomed, the right to execute unitization agreements permitting the Property to be unitized with other lands upon which wells have been drilled for salt water or other materials and substances into the subsurface of the Property in such manner as not to harm the surface of the Property.**

Other Reservations and Exceptions to Conveyance and Warranty:

1. **Statutory easements, rules, regulations and rights in favor of Hidalgo and Cameron Counties Water Control and Improvement District No. 9.**
2. **Roads and reservations as shown on the map of West and Adams Tract Subdivision, recorded in Volume 2, Pages 34-37, Map Records of Hidalgo County, Texas.**
3. **Easements reserved for canals, roads and drains as shown by instrument dated September 15, 1933, recorded in Volume 396, Page 374, Deed Records of Hidalgo County, Texas.**
4. **Right of Way Easement in favor of North Alamo Water Supply Corporation as shown by instrument dated January 2, 2008, filed January 4, 2008, under Document Number 2008-1842416, Official Records of Hidalgo County, Texas.**
5. **Mineral and/or royalty reservation contained in deed dated October 20, 1942, recorded in Volume 498, Page 518; dated December 16, 1948, recorded in Volume 651, Page 551; dated November 17, 1955, recorded in Volume 847, Page 216; and dated December 19,1978, recorded in Volume 1605, Page 21, Deed Records of Hidalgo County, Texas.**
6. **Lease for coal, lignite, oil, gas or other minerals, together with rights incident thereto, dated October 13, 1958, by and between Robert E. Tucker, as Lessor, and Robert E. Tucker, as Lessee, recorded in Volume 229, Pages 173; Volume 229, Page 175; Volume 219, Page 128, Oil and Gas Records of Hidalgo County, Texas.**
7. **Lease for coal, lignite, oil, gas or other minerals, together with rights incident thereto, dated February 2, 1972, in favor of Charles A. Brandt, as Lessee, recorded in Volume 338, Page 582; Volume 338, Page 585; Volume 338, Page 588 and Volume 338, page 591, both in the Oil and Gas Records of Hidalgo County, Texas.**
8. **Lease for coal, lignite, oil, gas or other minerals, together with rights incident thereto, dated December 11, 1980, in favor of Tana Oil & Gas Corp. recorded in Volume 397, Page 580, Volume 397, Page 647; Volume 397, Page 650; Volume 398, Page 266, Oil and Gas Records of Hidalgo County, Texas.**
9. **Lease for coal, lignite, oil, gas or other minerals, together with rights incident thereto, dated April 28, 1999, by and between as Lessor, and RD Exploration, Inc., as Lessee, filed on January 27, 2000, under Document Number 841100, 841101, 841102, 841104, 841105, 841106 and Document Number 841109, Official Records of Hidalgo County, Texas.**
10. **Any claim or allegation that the property is conveyed in violation of state statutes or any county or municipal ordinances requiring the platting of the land or affecting subdivisions, or any loss of the use of the land by reason thereof.**
11. **Visible and apparent easements on or across the property herein described.**
12. **Any portion of the property described herein within the limits or boundaries of any public or private roadway and/or highway.**
13. **Taxes for 2018 and subsequent years, together with subsequent assessments for the current and prior years due to change of use, ownership or both, the payment of which Grantee assumes.**

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to

Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

TEXAS FARM CREDIT SERVICES, FLCA, at Grantee's request, has paid in cash to Grantor that portion of the purchase price of the property that is evidenced by the note described. The first and superior vendor's lien and the superior title to the property are retained for the benefit of TEXAS FARM CREDIT SERVICES, FLCA, and are transferred to TEXAS FARM CREDIT SERVICES, FLCA, without recourse on Grantor.

The vendor's lien against and superior title to the Property are retained until each note described is fully paid according to its terms, at which time this deed will become absolute.

WITH THE EXCEPTION OF THE WARRANTY OF TITLE SET FORTH HEREIN, GRANTOR MAKES NO REPRESENTATION OR WARRANTY TO GRANTEE WITH RESPECT TO THE PROPERTY, THE FITNESS OR CONDITION OF THE PROPERTY FOR ITS INTENDED USE, COMPLIANCE WITH APPLICABLE LAW, RULES, REGULATIONS, ORDERS OR ORDINANCES OF GOVERNMENTAL AUTHORITY OR APPLICABLE INDUSTRY CODES, ACTUAL LOCATION OF IMPROVEMENTS, OR UTILITY EASEMENTS OR UTILITY LINES OR OTHERWISE WITH RESPECT TO THE PROPERTY. THE PROPERTY IS CONVEYED IN AS-IS, WHERE-IS CONDITION.

When the context requires, singular nouns and pronouns include the plural.

ELIZABETH & GOPAL LIMITED PARTNERSHIP, a Texas limited partnership

By: _____
SUBRAM GOPAL KRISHNAN, General Partner

(ACKNOWLEDGMENT)

State of Texas
County of Hidalgo

This instrument was acknowledged before me on the 12th day of December, 2017, by **SUBRAM GOPAL KRISHNAN, General Partner of ELIZABETH & GOPAL LIMITED PARTNERSHIP,** a Texas Limited Partnership, in the capacity therein stated and as the act and deed thereof.

RICHARD S. TALBERT
Notary Public, State of Texas
Comm. Expires 08-02-2021
Notary ID 2420277

Richard S. Talbert
Notary Public, State of Texas

PREPARED BY:

Law Office of Richard S. Talbert
612 S. Texas Blvd.
Weslaco, TX 78596-6222
(956) 968-1578
(956) 968-0698 (Fax)
Email: rstlaw@bizrgv.rr.com

File/GF No. 7265.17/154695vlt

CHARGE RECORDING AND RETURN TO:

Valley Land Title Co.
6013 N. 10th Street
McAllen, TX 78504

2019 TAX STATEMENT

PABLO (PAUL) VILLARREAL JR., PCC
HIDALGO COUNTY TAX ASSESSOR - COLLECTOR
PO BOX 178
EDINBURG, TEXAS 78540

Certified Owner:
SAN JACINTO ENTERPRISES LLC
2100 W EXPRESSWAY 83
MERCEDES, TX 78570

Legal Description:
WEST TRACT E550'-FT 94 16.65AC GR
16.33AC NET

Legal Acres: 16.3300
Parcel Address: MILE 10 N

Account No: W3800-00-094-0000-00 **Appr. Dist. No.: 324353**
As of Date: 11/21/2019
Print Date: 11/21/2019

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
$195,960	$0	$195,960	$195,960	$0	$0	$195,960	$0

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Amount			
HIDALGO COUNTY	$195,960	OSP	$189,003.00	$6,957	0.5750000	$40.00
DRAINAGE DIST #1	$195,960	OSP	$189,003.00	$6,957	0.1051000	$7.31
EMS DIST #1	$195,960	OSP	$189,003.00	$6,957	0.0200000	$1.39
WESLACO ISD	$195,960	OSP	$189,003.00	$6,957	1.0687000	$74.35
SOUTH TEXAS ISD	$195,960	OSP	$189,003.00	$6,957	0.0492000	$3.42
SOUTH TEXAS COLLEGE	$195,960	OSP	$189,003.00	$6,957	0.1733000	$12.06

Total Tax: $138.53
Total Tax Paid to date: $0.00
Total Tax Remaining: $138.53

Exemptions:
OSP OPEN SPACE 1-D-1

AMOUNT DUE IF PAID BY:

12/02/2019 0%	12/31/2019 0%	01/31/2020 0%	03/02/2020 7%	03/31/2020 9%	04/30/2020 11%
$138.53	$138.53	$138.53	$148.22	$151.01	$153.77
06/01/2020 13%	**06/30/2020 15%**	**07/31/2020 18 + up to 15%**	**08/31/2020 19 + up to 15%**	**09/30/2020 20 + up to 15%**	**11/02/2020 21 + up to 15%**
$156.54	$159.31	$187.99	$189.58	$191.17	$192.76

School Information:
WESLACO ISD **2019 M&O 1.0487000 I&S .02000000 Total 1.0687000 2018 M&O 1.1397000 I&S .02000000 Total 1.1597000**

4.1.68

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 11/21/2019

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

PABLO (PAUL) VILLARREAL JR., PCC
HIDALGO COUNTY TAX ASSESSOR - COLLECTOR
PO BOX 178
EDINBURG, TEXAS 78540
(956) 318-2157

W3800000094000000

W3800-00-094-0000-00

AMOUNT PAID:
$_____._____

SAN JACINTO ENTERPRISES LLC
2100 W EXPRESSWAY 83
MERCEDES, TX 78570

00003243530000013853

APPLICATION FOR SUB

CITY OF WESLACO
956-968-3181

REC#: 02603913 2/12/2020 4:00 PM
OPER: NV TERM: 039
REF#: 1219
PAID BY:

TRAN: 203.0000 SUBDIVISION INSPECT
SAN JACINTO
101-400-1025
SUBDIVISION INSPECT 55.00CR

TENDERED: 55.00 CHECK
APPLIED: 55.00-

CHANGE: 0.00

The Planning & Zoning Commission meets every 1st Wednesday of each month at 5:30 pm.

The City Commission meets every 1st and 3rd Tuesday of each month at 5:30 pr

GENERAL INFORMATION

Name of Subdivision: San Jacinto Estates No. 10 Ph. II

Location: North-side of mile 10 approx. 1370' west of Mile 4 V

Legal Description: A 13.49 acre tract of land out of Farm Tract Subdivision, Hidalgo County, Texas

VARIANCE TYPE:

□ Streetlights □ YES □ NO

Describe in detail the reason for the variance request:

□ Sanitary Sewer □ YES □ NO

Describe in detail the reason for the variance request:

□ Fire Hydrants □ YES □ NO

Describe in detail the reason for the variance request:

☑ Setbacks ☑ YES □ NO

Describe in detail the reason for the variance request:

Front setback from 20' (cul-de-sac) to 15' for Lots 185-188, 173-176, 161-164, 149-152. Rear setback from 20% of lot depth to 10' for lots 150-153, 160-165, 172-176, and 184-187. Setback change to allow for more square footage to be constructed on the lots.

□ Drainage □ YES □ NO

Describe in detail the reason for the variance request:

□ Minimum Lot Size □ YES □ NO

Describe in detail the reason for the variance request:

_____

_____

□ Sidewalks □ YES □ NO

Describe in detail the reason for the variance request:

_____

_____

□ Easement Requirements □ YES □ NO

Describe in detail the reason for the variance request:

_____

_____

□ Other _____ □ YES □ NO

Describe in detail the reason for the variance request:

_____

_____

OWNER INFORMATION

Owner's Name: San Jacinto Enterprises, LLC Telephone: (956) 565-9813

Address: 2100 W. Expressway 83 Fax: _____

City: Mercedes State: TX Zip: 78539 E-mail: _____

AUTHORIZATION AND ACKNOWLEDGEMENTS

I certify that I am the actual owner of the property described above and this application is being submitted with my consent (include corporate name if applicable); and the following person listed below is my authorized agent to act on my behalf.

I certify that the above information is correct and complete to the best of my knowledge. I understand that I must comply with all applicable local, state, and federal regulations.

Owner Printed Name: Jacinto Garza

Owner Signature: _____ Date: 2/5/20

_____ is the authorized agent

Authorized Agent Signature: _____ Date: _____

Authorized Agent Printed Name: _____

****

THIS PAGE FOR STAFF USE ONLY

Date Received: _____ Received By: _____ Date Paid_____

P & Z Meeting_____ City Commission Mtg_____

Variance Granted: _____

_____

General Comments: _____

_____

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3099

From:
Joel Rivera

Subject:
Discussion and consideration on COPS School Violence Prevention Program (SVPP) grant in the amount of $500,000 with a **25% MATCH REQUIREMENT** to fund improvements to security at schools and on school grounds and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.)

Background:
The Weslaco Police Department and WISD have teamed up to purchase six Automatic License Plate Readers to be placed within school property and/or city property. The WISD will pay the $525 reoccurring cost for each camera, a total of $3,150. WISD has agreed to pay 50% out of the required 25% LOCAL MATCH and 50% ($5,512.69) of the Investigative Data Platform Software.

Still need to add LOCAL MATCH Contribution based on camera pricing.

Funding Source (budget code, if applicable)**:**
2020 COPS Office School Violence Prevention Program

Amount: $500,000.00	Term of Impact: 36 months	Identified in Current Budget: No

Additional Action Prompted:
Mayor's Signature
Budget Amendment

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Robert Lopez	Created/Initiated
Robert Lopez	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Recommends Approval

Attachments, if any:
2020 COPS SVPP PreAward_FactSheet

Responsibilities upon Approval:

U.S. Department of Justice
Office of Community Oriented Policing Services

Fact Sheet

www.cops.usdoj.gov

2020 COPS Office School Violence Prevention Program

The Office of Community Oriented Policing Services (COPS Office) has long demonstrated a commitment to school safety and to ensuring students' success in supportive, safe environments. The **COPS Office School Violence Prevention Program (SVPP)** is a competitive award program designed to provide funding to improve security at schools and on school grounds in the grantees' jurisdictions through evidence-based school safety programs. For FY 2019, the COPS Office awarded $33 million in SVPP funds to 103 agencies benefiting more than 6,000 schools and four million students.

WHEN: Deadline for grant application is April 8, 2020 at 7:59 p.m. EDT.

Start EARLY. This is more than a one-day process.

WHERE:
1. Register at www.grants.gov.
2. Complete the application at www.cops.usdoj.gov. Click the "Account Access" tab.

HOW: Online only. No hard copies sent by U.S. Mail or electronic copies sent via email.

Funding provisions

The SVPP provides funding directly to states, units of local government, Indian tribes, and public agencies (school districts, public boards of education, police departments, sheriffs' departments, etc.) to be used to improve security at schools and on school grounds in the grantees' jurisdictions through evidence-based school safety programs that may include one or more of the following:

- Coordination with local law enforcement
- Training for local law enforcement officers to prevent school violence against others and self
- Placement and use of metal detectors, locks, lighting, and other deterrent measures
- Acquisition and installation of technology for expedited notification of local law enforcement during an emergency
- Any other measure that, in the determination of the director of the COPS Office, may provide a significant improvement in security

A state, unit of local government, or Indian tribe may use the award to contract with or make one or more subawards to

- local educational agencies;
- nonprofit organizations (excluding schools);
- units of local government;
- tribal organizations.

Each award is three years (36 months) in duration. Each award recipient may receive a maximum federal share of $500,000. Agencies are required to contribute a local cash match of at least 25 percent toward the total cost of the approved project during the award period. All awards are subject to the availability of appropriated funds and any modifications or additional requirements that may be imposed by law.

How to apply

Step 1. Obtain a DUNS (Data Universal Numbering System) number or confirm your existing DUNS number.

Step 2. Register with the SAM database or confirm or renew your existing SAM registration.

Step 3. Obtain an ORI number or confirm your existing ORI number.

Step 4. Register with Grants.gov or confirm your existing registration.

Step 5. Obtain or confirm authorized organization representative (AOR) role for rights to submit an application (SF-424).

Step 6. Register or update your agency's current contact and user information in the COPS Office Agency Portal.

Step 7. Set up e-Signatures via Agency Portal.

Step 8. Complete the Standard Form (SF-) 424 at Grants.gov.

Step 9. Complete the COPS Office Application Attachment to SF-424.

Further instructions and explanations of the application process can be found in the SVPP Application Guide and the quick start guide, both at https://cops.usdoj.gov/svpp.

Complete application packages for the FY 2020 SVPP solicitation are due by April 8, 2020 at 7:59 p.m. EDT. Applications in hard or electronic format sent via email or U.S. Mail will not be accepted.

Contact the COPS Office

For more information about COPS Office programs and resources, please call COPS Office Customer Care at 800-421-6770 or visit the COPS Office website at www.cops.usdoj.gov.

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3148

From:
Joel Rivera

Subject:
Authorization to enter into an Asset Disposition Services Agreement with PropertyRoom.com and the City of Weslaco and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.)

Background:
This Asset Disposition Services Agreement ("Agreement") is made by and between PropertyRoom.com, Inc., a Delaware corporation and City of Weslaco. Propertyroom.com business involves surplus asset management, selling, auction, disposition and related services; and Propertyroom.com
desires to provide Services to City of Weslaco outlined in the attached document.

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Robert Lopez	Created/Initiated
Robert Lopez	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Recommend Approval

Attachments, if any:
Weslaco Texas Sourcewell _Asset Disposition Services Agreement and Fees Addendum

Responsibilities upon Approval:

Asset Disposition Services Agreement

This Asset Disposition Services Agreement ("Agreement") is made by and between PropertyRoom.com, Inc., a Delaware corporation ("Contractor") and City of Weslaco ("Owner"). The Agreement is effective upon Owner's signature date ("Effective Date").

Whereas Contractor's business involves surplus asset management, selling, auction, disposition and related services ("Services"); and
Whereas Contractor desires to provide Services to Owner and Owner desires Contractor to provide Services subject to this Agreement.
Now therefore, in consideration of premises above and mutual covenants and agreements set forth herein, Contractor and Owner agree as follows.

Any other municipal, county, or state government agency located within the same state as Owner may also procure Services under this Agreement under the same terms and conditions stated in this Agreement by executing an adoption agreement with Contractor based upon this Agreement.

1. **Items Requiring Services.** Owner will identify items ("Assets") it desires to provide to Contractor for Services. Contractor retains the right to accept or reject certain Assets in its sole discretion.

2. **Title to Assets.** Owner shall retain, at all times, legal title to Assets unless and until Assets are purchased or otherwise disposed of according to the Agreement, at which time Owner will be deemed to have transferred title directly to an Asset purchaser or other acquirer ("Buyer") identified by Contractor. Owner appoints Contractor as its representative and instrumentality to hold and offer Assets for sale, on Owner's behalf, in accordance with the Agreement. Owner appoints Contractor as its attorney-in-fact to sign any and all documents necessary to assign to Buyers all of Owner's rights, title and interest in and to Assets sold or disposed. Cash receipts, accounts receivable, contract rights, notes, general intangibles, and other rights to payment of any kind arising out of Asset sales ("Proceeds") belong to Owner. Contractor may withhold from Proceeds amounts owed to Contractor and any third parties in connection with Services, which amounts shall be disbursed by Contractor on Owner's behalf. Contractor will remit remaining balances to Owner ("Owner Net Proceeds").

3. **Term and Termination**

This Agreement shall commence on the Effective Date and shall continue for an initial term of one (1) year from the Effective Date and thereafter will automatically renew for consecutive one (1) year terms unless written notice of non-renewal is provided by either party to the other at least sixty (60) days prior to the expiration of the then current term.

a. Either Owner or Contractor (the "Party" or "Parties") may terminate the Agreement upon thirty (30) days prior notice to the other Party.
b. The rights of the Parties to terminate the Agreement are not exclusive of any other rights and remedies available at law or in equity, and such rights will be cumulative. Exercising any such right or remedy will not preclude exercising these or any other rights and remedies.
c. Upon any termination or expiration, Contractor may continue to provide Services for any unsold Assets then in the possession of Contractor. Alternatively, Owner may, at Owner's expense, arrange for the return of Owner Assets.

4. **Payment for Services**

a. **Fees.** Fees for Contractor Services appear in signed addendums to this Agreement.
b. **Remittance of Proceeds.** Once a month, Contractor will remit Owner Net Proceeds from sales completed the prior month. Sales are deemed completed when all items from an asset list line-item are sold, paid for and shipped. Contractor may defer payment of any amount less than $250 until such time as the amount owed Owner equals or exceeds $250.
c. **Invoices.** If monthly Proceeds do not cover amounts owed, Contractor and Owner will mutually agree for Contractor to either:
   (1) Invoice Owner for Services, net of Proceeds collected, or
   (2) Accrue and carry-over unpaid balances, invoicing Owner when negative balances persist for six (6) consecutive months.
d. **Reporting.** Each month, Contractor will publish a standard online report containing information related to Owner Assets, Services provided, Fees and Owner Net Proceeds.

5. **Contractor Obligations.** Contractor may utilize subcontractors in its performance of Services, provided Contractor shall be responsible for any breach of this Agreement by such subcontractors. With respect to delivering Services:

a. Contractor shall maintain insurance covering Assets against fire, theft, and extended coverage risks ordinarily included in similar policies.
b. For auction Services, Contractor will use organic marketing techniques ("**OMT**") to increase bidding on Owner Assets. OMT may include, but not be limited to, email, publicity related to this Agreement, and facilitation of

clickable links on Owner website(s) to websites used by Contractor for Asset sales.

6. **Asset Lists**
   a. **Manifest & Asset Lists.** Owner will complete paperwork reasonably necessary to convey custodial possession of Assets to Contractor, such as written manifests or Asset lists (the "Asset Lists") describing items in sufficient detail for proper identification. Contractor owns exclusive rights to sell Assets described in Asset Lists provided by Owner for a period of 120 days from the date Owner releases an Asset to Contractor for sale and Owner will not grant any such rights to any third party (or itself sell the applicable Assets).
   b. **Excluded Assets.** Owner agrees it will not knowingly provide illegal or hazardous Assets or Assets that infringe intellectual property rights of any third party ("Excluded Assets"). In the event Contractor identifies any item as an Excluded Asset, Contractor shall have the right to suspend, cancel, or unwind any sale or disposal of such Excluded Asset.

7. **Salability of Assets.**
   a. Owner states Assets subject to Services are legally available for sale to the general public; and
   b. If required, Owner has taken necessary actions for transfer of Asset title(s) to Buyers.

8. **Books and Records.** Contractor will keep complete and accurate books of account, records, and other documents with respect to the Agreement ("Books and Records") for at least 3 years following Agreement expiration or termination. Upon reasonable notice, Books and Records will be available for inspection by Owner, at Owner's expense, at the location where Books and Records are regularly maintained, during Contractor's normal business hours.

9. **Assignment.** This Agreement shall be binding upon and inure to the benefit of the Parties named herein and their respective successors and assigns. Neither Party may assign any of its obligations under this Agreement without the prior written consent of the other Party, such consent not to be unreasonably withheld or delayed, provided that Contractor may assign this Agreement without such consent to a successor in interest by way of a merger, consolidation, or sale of all or substantially all of Contractor's assets.

10. **Notices.** Any notice or other communication given under the Agreement will be in writing and delivered by hand, sent by facsimile (provided acknowledgment of receipt thereof is delivered to the sender), sent by certified, registered mail or sent by any nationally recognized overnight courier service to the addresses provided in the Owner information section. Notices sent by registered mail or national overnight carrier shall be effective upon delivery. The Parties may, from time to time and at any time, change their respective addresses and each will have the right to specify as its address any other address by written notice to the other Party. A change of address will take effect upon receipt of notice unless a later date is otherwise specified.

11. **Interpretation.** Whenever possible, each provision of the Agreement will be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of the Agreement is held to be prohibited by or invalid under applicable law, such provision will be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of the Agreement. The Agreement headings are inserted for convenience of reference only and shall not constitute a part hereof.

12. **Governing Law.** The internal law, and not the law of conflicts, of the state in which Owner is located will govern all questions concerning construction, validity and interpretation of the Agreement and the performance of the obligations imposed by the Agreement. The proper venue for any proceeding at law or in equity will be the state and county in which the Owner is located, and the Parties waive any right to object to the venue.

13. **Further Assurances.** Contractor and Owner will each sign such other documents and take such actions as the other may reasonably request in order to effect the relationships, Services and activities contemplated by the Agreement and to account for and document those activities.

14. **Relationship of the Parties.** No representations or assertions will be made or actions taken by either Party that could imply or establish any joint venture, partnership, employment or trust relationship between the Parties with respect to the subject matter of the Agreement. Except as expressly provided in the Agreement, neither Party will have any authority or power whatsoever to enter into any agreement, contract or commitment on behalf of the other, or to create any liability or obligation whatsoever on behalf of the other, to any person or entity.

15. **Force Majeure.** Neither Party will be liable for any failure of or delay in performance of the Agreement for the period that such failure or delay is due to acts of God, public enemy, war, strikes or labor disputes, or any other cause beyond the Parties' reasonable control (each a "Force Majeure"), it being understood that lack of financial resources will not to be deemed a cause beyond a Party's control. Each Party will notify the other Party promptly of any Force Majeure occurrence and carry out the Agreement as promptly as practicable after such Force Majeure is terminated. The existence of any Force Majeure will not extend the term of the Agreement.

This Agreement, together with one or more signed addendums attached hereto, comprises the entire agreement between Contractor and Owner relating to Services and supersedes any prior understandings, agreements, or representations by or between the parties, whether written or oral.

OWNER		**CONTRACTOR**	
Signature		**Signature**	
Name	City of Weslaco c/o David Suarez	**Name**	
Title	Mayor	**Title**	
Date	03/17/2020	**Date**	

OWNER INFORMATION & AGREEMENT OPTIONS SELECTED

Owner Name: City of Weslaco	***Account #:***
Street Address: 255 S. Kansas Ave.	***Cooperative Purchasing Agreement?*** *Sourcewell* ■ *Other (Please specify)*_____ ❑ ***Member #:*** 147623
City, State/Province, Postal Code, Country: Weslaco, Texas 78596	***Resolution of Unpaid Monthly Service Fees:*** *Balance carry-over* ❑ *Monthly Invoice* ❑
Telephone: 956-968-3181	***Fax:***
Primary Contact: *Name* Lt. Alvino Flores *Work* 956-968-8591 ext. 2213 *Mobile* 956-650-5700 *Email* aflores@weslacotx.gov	***Secondary Contact:*** *Name* Ofc. Carlos Servantes *Work* 956-968-8591 ext.2216 *Mobile* 956-793-4245 *Email* cservantes@weslacotx.gov

1. This addendum ("Addendum") is attached to and made part of the Asset Disposition Services Agreement dated 03/17/2020 ("Agreement") between Contractor and Owner. In the event of a conflict between the provisions of the Agreement, this Addendum and any prior agreement or Agreement addendum, this Addendum will govern.

2. **Definitions.**
   a. **Winning Bid.** "Winning Bid" means the highest amount committed and paid by a Buyer of a sold Asset. Winning Bid does not include shipping & handling, buyer premiums, or other fees, if any, nor does Winning Bid include an amount a Buyer commits but fails to pay.
   b. **Sales Price.** "Sales Price" equals the Winning Bid plus shipping & handling, shipping insurance and sales tax paid by a Buyer.
   c. **Payment Processing Costs.** Payment processing costs equal 3% of Sales Price ("PP Costs").
   d. **Success Fee.** For sold Assets, Owner will pay Contractor a Services fee equal to a percent of profits or Winning Bids as specified below ("Success Fee").
   e. **Buyer Premiums.** Notwithstanding anything to the contrary herein, Contractor may collect a Winning Bid percent fee from a Buyer, typically referred to as a "Buyer's Premium".

3. **Services Offered.** Contractor provides a suite of Services referenced herein. Upon mutual agreement of Owner and Contractor, Contractor may provide all or any combination of Services. Contractor will use commercially reasonable efforts to deliver Services.
   a. **Portables Auction Service ("Portables").** Applying to Assets small enough for pick-up by Contractor via box truck or common carrier shipment, excluding firearms, Contractor will transport, test and/or authenticate (if applicable and practicable), erase or destroy memory media (in the case of electronics), image, store, list and sell Assets via public internet auction on one or more Contractor selected websites. Owner will pay Contractor a Success Fee as described below.
      (1) **Non-bicycle Asset Success Fee.** For non-bicycle assets, Success Fee equals 50% for the first $1,500 of a Winning Bid amount and 25% of Winning Bid amount, if any, over $1,500.
      (2) **Bicycle Asset Success Fee.** For bicycle assets, Success Fee equals 85% of the Winning Bid.
      (3) **Net Proceeds.** For each Portables Asset, Owner Net Proceeds equals Winning Bid less Success Fee less PP Costs.
      (4) **Fuel Surcharge.** If quarterly retail diesel prices, as published by the U.S. Energy Information Administration, rise above the level shown in the table below, a fuel surcharge ("Fuel Surcharge") will be deducted from Owner Net Proceeds for each Portable Manifest picked up at Owner's location.

Retail Diesel (per gal)	Fuel Surcharge
< $ 2.50	$ 0.00
$ 2.50 to $ 2.99	$ 12.40
$ 3.00 to $ 3.49	$ 24.80
$ 3.50 to $ 3.99	$ 37.20*

* Table continues at same rate of $12.40 increments per $0.50 per gal change in Retail Diesel.

      (5) **Shipping Fee.** If assets are transported via common carrier and not picked up by Contractor, the shipping fee will be deducted from Owner Net Proceeds.

   b. **Firearms Auction Service.** This service is restricted to Owner firearm assets ("Firearm Assets") legally available for public sale in the United States. Contractor is compliant with ATF, Title 18, U.S. Code Ch. 44 and NFA (26 U.S.C., Ch. 53), as well as applicable state and local laws. Contractor may work with one or more subcontractors ("Subcontractor") for storage and processing of Firearm Assets.

      Contractor will deliver Firearm Assets disposition services beginning with the collection and transport of Firearm Assets to a Federal Firearms Licensee ("FFL") holder ("Recipient FFL" or "Partner FFL"). Subsequently, Contractor and Recipient FFL will store, catalog, image, list for public internet auction, process purchaser payment and ship Firearms Assets to another FFL holder ("Transferee FFL") that will administer final physical transfer to purchaser ("Buyer") in compliance with applicable federal, state, and local laws. Owner will pay Contractor a Success Fee as described below.
      (1) **Success Fee.** For Firearm Assets, Success Fee equals 50% for the first $1,500 of a Winning Bid amount and 25% of Winning Bid amount, if any, over $1,500.

(2) **Net Proceeds.** For each Firearm Asset, Owner Net Proceeds equals Winning Bid less Success Fee less PP Costs.

c. **In Place Auction Service ("In Place").** Applying to Assets that Owner and Contractor mutually agree to auction in place, Contractor will sell In Place Assets via public internet auction on one or more Contractor selected websites using descriptions and digital images supplied by Owner. Owner will maintain physical control of In Place Assets and transfer possession to Buyers after sale. Owner will pay Contractor a Success Fee as described below.
(1) **Success Fee.** For each In Place Asset, Success Fee equals 2.5% of Winning Bid.
(2) **Net Proceeds.** For each In Place Asset sold at auction, Winning Bid less Success Fee less PP Costs equals Owner Net Proceeds.

d. **Haul Away Auction Service ("Haul Away")**. Applying to fleet vehicles and equipment, Contractor will tow Assets to, or take delivery at, Yards. Contractor will store, image, describe, list and sell Haul Away Assets via public internet auction on one or more Contractor selected websites. Contractor may work with one or more subcontractors ("Subcontractor") for storage and processing of Assets at Yards. Owner will pay Contractor a Success Fee as well as other fees as specified below.
(1) **Success Fee.** For each Haul Away Asset, Success Fee equals 12.5% of Winning Bid.
(2) **Tow & Miscellaneous Fees.** Tow and Miscellaneous Service Fees are indicated in fee schedule below that specifies tow processes and related fees for Owner-specific needs ("Tow & Miscellaneous Fee Schedule"). The Tow & Miscellaneous Fee Schedule will distinguish between Assets that can be hauled away on a standard vehicle transporter (such as automobiles and light trucks) from over-sized Assets (e.g., cranes, buses, backhoes).

Haul Away Auction Service – Tow and Miscellaneous Fee Schedule

Fee Type	Fee Description	Rate Description	Rate Per Asset
Light Tow	Light duty vehicles up to 11,000 GVWR	Per vehicle towed	First 30 miles free. $10 for every 10 miles over the 1st 30 free miles
Medium Tow	Medium duty vehicles 11,001 - 33,000 GVWR and oversized vehicles such as an F-350 w/ dual wheels, etc.)	Per vehicle towed	Billed at cost by subcontractor - see standard schedule
Heavy Tow	Heavy duty vehicles 33,001+ GVWR	Per vehicle towed	Billed at cost by subcontractor - see standard schedule
Re-list / Re-run	Fee for re-listing asset more than three (3) times due to any type of owner imposed bidding restriction	Per re-list of asset on 4th or subsequent attempt	$35 / re-list
Storage - light & medium duty	Storage for assets stored for any reason other than awaiting auction	Per day over 30 days after pickup date	$5 / day
Storage - heavy duty	Storage for assets stored for any reason other than awaiting auction	Per day over 30 days after pickup date	$8 / day
De-identification	De-identifying assets	Charged in 15 minute increments for the labor to de-identify	$20 / quarter hour
Decal Removal	Removal of a decal	Charged in 15 minute increments for the labor to perform decal removal	$20 / quarter hour; $45 minimum charge per vehicle ($45 maximum charge per vehicle for Light Duty Vehicles)

(3) **Net Proceeds.** For each Haul Away Asset, Winning Bid less the sum of Success Fee, Tow & Miscellaneous Fees, and PP Costs equals Owner Net Proceeds.

e. **Impound Storage & Auction Service ("Impound").** Applying to citizen vehicles seized and or impounded by Owner, Contractor will receive tows of Impound Assets at tow yard facilities ("Yards"), storing Assets while Owner decides whether to release to a citizen or auction. For release-to-citizen vehicles ("Released Vehicles"), Contractor will process and collect fees from citizens. For auctioned vehicles, Contractor will store, image, describe and sell Impound Assets via public internet auction on one or more Contractor selected websites. Contractor may work with one or more sub-contractors

("Subcontractor") for storage and processing of Assets at Yards. Owner will pay Contractor a Success Fee as well as other fees as specified below.

(1) **Success Fee.** For each Impound Asset sold at auction, Success Fee equals 12.5% of the Winning Bid.

(2) **Tow & Miscellaneous Fees.** Tow and Miscellaneous Service Fees are indicated in fee schedule below that specifies tow processes and related fees for Owner-specific needs ("Tow & Miscellaneous Fee Schedule"). The Tow & Miscellaneous Fee Schedule will distinguish between Assets that can be hauled-away on a standard vehicle transporter (such as automobiles and light trucks) from over-sized Assets (e.g., cranes, buses, backhoes).

(3) **Storage Fees.** Impound storage fees are indicated in the fee schedule below. Owner retains rights to charge citizens higher storage fees for Released Vehicles and Contractor will collect those storage fees along with other citizen fees set by Owner, such as tow charges, administrative charges, court processing fees, etc. ("Citizen Payments"). In the event that Assets are stored for an extended period of time without being released by Owner for auction, Owner agrees to reimburse Contractor for such storage fees in a manner to be mutually agreed upon.

Impound Storage & Auction Service – Tow and Miscellaneous Fee Schedule

Fee Type	Fee Description	Rate Description	Rate Per Asset
Light Tow	Light duty vehicles up to 11,000 GVWR	Per vehicle towed	Billed at cost by subcontractor - see standard schedule
Medium Tow	Medium duty vehicles 11,001 - 33,000 GVWR and oversized vehicles such as an F-350 w/ dual wheels, etc.)	Per vehicle towed	Billed at cost by subcontractor - see standard schedule
Heavy Tow	Heavy duty vehicles 33,001+ GVWR	Per vehicle towed	Billed at cost by subcontractor - see standard schedule
Re-list / Re-run	Fee for re-listing asset more than three (3) times due to any type of owner imposed bidding restriction	Per re-list of asset on 4th or subsequent attempt	$35 / re-list
Owner Storage Fees	Daily storage for assets stored and awaiting auction	Per day	$8 / day
Citizen Storage Fees	Daily storage for release vehicles	Per day	$15 / day
De-identification	De-identifying assets	Charged in 15 minute increments for the labor to de-identify	$20 / quarter hour
Decal Removal	Removal of a decal	Charged in 15 minute increments for the labor to perform decal removal	$20 / quarter hour; $45 minimum charge per vehicle ($45 maximum charge per vehicle for Light Duty Vehicles)

(4) **Net Proceeds.** For each Impound Asset, the sum of Winning Bid and Citizen Payments less the sum of Success Fee, Tow & Miscellaneous Fees, Owner/Citizen Storage Fees and PP Costs equals Owner Net Proceeds.

4. **Modifications.** Contractor may, from time to time, modify Standard Fees & Services. To effect a fee change, Contractor will provide Owner advance written notice which will include an update to this Addendum.

OWNER		**CONTRACTOR**	
Signature		**Signature**	
Name	City of Weslaco c/o David Suarez	**Name**	
Title	Mayor	**Title**	
Date	03/17/2020	**Date**	

PROPERTYROOM.COM
NEW ACCOUNT SET-UP

After receiving the signed agreement, we will provide you with a user name and password for access to our Agency Web online reporting system. This will allow you to track status of all assets you give to us to sell from the time of listing to the sale and collection of the funds and remittance of the funds to your account (and will allow you historical data 24/7/365.). Please answer the following questions so that we can get your new account established in our system.

1. *Check payable to* information and the address where checks are to be mailed.

Accounts Receivable
Rosalinda Cavazos
255 S. Kansas Avenue
Weslaco, Texas 78599

2. Main pick-up location for assets. (If more than one location, please specify)

Weslaco Police Department, 901 N. Airport Dr. Weslaco, Texas 78596
Weslaco Public Works, 1912 Joe Stephens, Weslaco, Texas 78596

3. Main contact's name, title, phone number, fax number, and email address. The main contact will (a) receive a Welcome Call from our Client Services Department; (b) receive mailed bar codes; (c) be contacted every thirty (30) days for scheduling pickups; and (d) have primary access to the Agency Web system for tracking and auditing.

Lt. Alvino Flores, mobile 956-650-5700, fax 956-969-0762, aflores@weslacotx.gov

4. Name, title, phone number, and email address of any additional department personnel requiring access to our Agency Web reporting system.

Lt. Alvino Flores, 956-650-5700, aflores@weslacotx.gov
Officer Carlos Servantes, 956-793-4245, cservantes@weslacotx.gov
Capt. Ted Walensky, 956-650-0640, twalensky@weslacotx.gov

5. Name, email address, and phone number of the person responsible for the department's website so our IT team can coordinate with adding a notice to the public link on your website.

J. Martin Vela
255 S. Kansas Avenue
Weslaco, Texas 78596

6. Two possible dates and times for you and/or your main contact(s) to receive a Welcome Call from our Client Services Manager. We will then confirm the date and time as soon as we get internal confirmation from our Client Services Manager. Upon call meeting time, we will send you a free dial-in conference call phone number and access code.

03/20/2020	9:00 AM
03/23/2020	9:00 AM

7. Name, telephone, and email address of the person responsible for media relations in your department to work with our Marketing Department regarding any media inquiries.

Public Information Officer Eric Hernandez
901 N. Airport Drive
Weslaco, Texas 78596

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3121

From:

Subject:
Discussion and consideration on final payment to RGV Industrial Machine Shop and Pumps in the amount of $67,038.00 for their work on IBWC Levee Project and authorize Mayor to execute any related documents. Possible action. (Staffed by Engineering Department.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Molly Vallejo
Mike Perez

Created

City Manager Comments:
Approved.

Staff Recommendation:

Attachments, if any:

Responsibilities upon Approval:

Standardized Agenda Request Form

Date of Meeting: March 17, 2020	**Agenda Item No.** (to be assigned by CSO)**:** 2020-3156

From:

Subject:
Discussion and consideration to authorize city staff to solicit competitive sealed bids or use a cooperative purchasing organization (i.e. Buy Board etc.) for the purchase of brush service equipment and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.)

Background:

Funding Source (budget code, if applicable)**:**

Amount:	Term of Impact:	Identified in Current Budget:

Additional Action Prompted:
Mayor's Signature

If item previously considered, provide date and action by Commission:

If item requires Publication Notice, provide date and periodical of publication; indicate if comments received from letters mailed to property owners:

Advisory Review, if any (name of board/committee, date of action, recommendation)**:**

Olga Garza	Created/Initiated
Pete Garcia	Approved
Mike Perez	New

City Manager Comments:
Approved.

Staff Recommendation:
Staff recommends approval.

Attachments, if any:
SOLID WASTE BUDGET FY 2020-2021, Estimated Cost for Brush Equipment

Responsibilities upon Approval:

CITY OF WESLACO

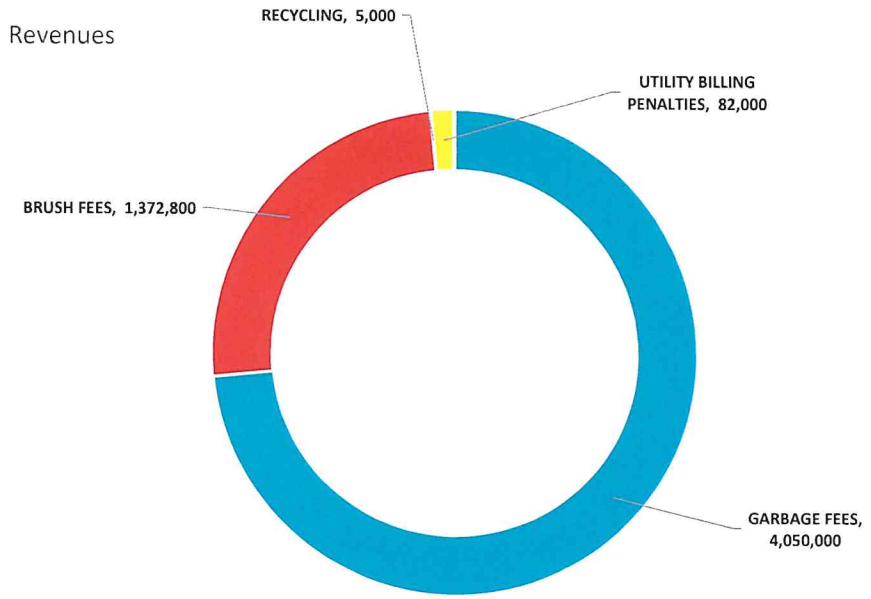
PROPOSED FY 2020/2021 SOLID WASTE BUDGET

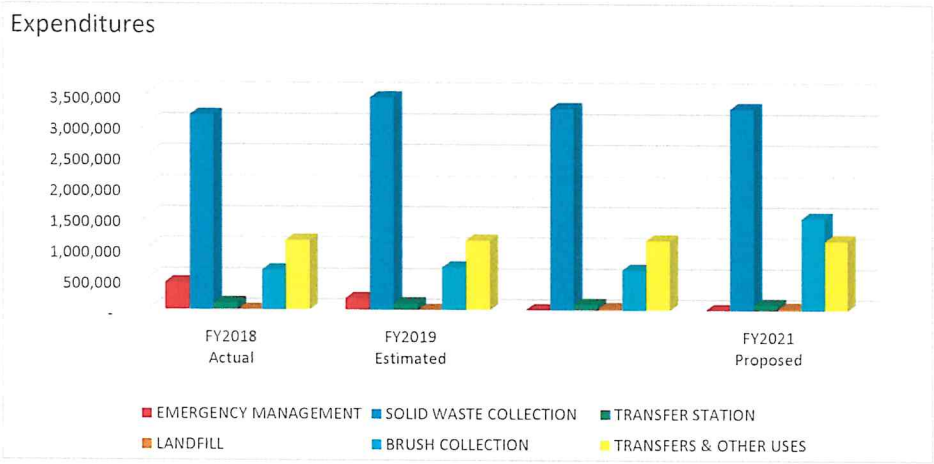
SOLID WASTE FUND

SOLID WASTE COLLECTION & BRUSH COLLECTION

FY 2020/2021 PROPOSED BUDGET

SOLID WASTE FUND COMBINED	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
FINANCIAL SUMMARY	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
540-4000-433600 GARBAGE FEES	3,815,492	3,857,925	3,854,841	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000
540-4000-433620 BRUSH FEES	1,150,328	1,158,626	1,162,988	1,372,800	1,372,800	1,372,800	1,372,800	1,372,800	1,372,800
540-4000-433660 RECYCLING	4,606	5,081	10,925	5,000	5,000	5,000	5,000	5,000	5,000
540-4000-433720 UTILITY BILLING PENALTIES	73,925	73,396	73,481	82,000	82,000	82,000	82,000	82,000	82,000
Category: 43 - Charges for services Total:	**5,044,351**	**5,095,028**	**5,102,235**	**5,509,800**	**5,509,800**	**5,509,800**	**5,509,800**	**5,509,800**	**5,509,800**
540-4000-450010 INTERGOVERNMENTAL REVENUE	-	-	29,670	-	-	-	-	-	-
Category: 45 - Intergovernmental Total:	**-**	**-**	**29,670**	**-**	**-**	**-**	**-**	**-**	**-**
OTHER FINANCING SOURCES	-	-	-	-	836,138	-	-	-	-
Other Financing Sources Total:	**-**	**-**	**-**	**-**	**836,138**	**-**	**-**	**-**	**-**
Department: 4000 - REVENUE Total:	**5,044,351**	**5,095,028**	**5,131,905**	**5,509,800**	**6,345,938**	**5,509,800**	**5,509,800**	**5,509,800**	**5,509,800**
EXPENDITURE SUMMARY									
EXPENDITURE SUMMARY		**FY2018 Actual**	**FY2019 Estimated**		**FY2021 Proposed**	FY2022 Proposed	FY2023 Proposed	FY2024 Proposed	FY2025 Proposed
EMERGENCY MANAGEMENT	-	442,211	186,659	-	-	-	-	-	-
SOLID WASTE COLLECTION	3,123,515	3,153,338	3,436,382	3,260,140	3,260,140	3,260,140	3,260,140	3,260,140	3,260,140
TRANSFER STATION	63,128	112,802	105,433	94,442	94,442	94,673	94,673	94,673	94,904
LANDFILL	980	3,137	348	30,400	30,400	30,400	30,400	30,400	30,400
BRUSH COLLECTION	634,946	641,523	688,092	650,000	1,486,138	629,986	629,986	629,986	629,986
TRANSFERS & OTHER USES	1,159,071	1,125,168	1,125,000	1,125,000	1,125,000	1,125,000	1,150,000	1,150,000	1,150,000
DEBT SERVICE	-	-	-	-	-	135,000	135,000	135,000	135,000
TOTAL EXPENDITURES	**4,981,639**	**5,478,178**	**5,541,914**	**5,159,982**	**5,996,120**	**5,275,199**	**5,300,199**	**5,300,199**	**5,300,430**
REVENUES OVER (UNDER) EXPENDITURES	**62,712**	**(383,150)**	**(410,009)**	**349,818**	**349,818**	**234,601**	**209,601**	**209,601**	**209,370**
Beginning Balance Working Capital		2,828,491	2,320,269	1,910,260	2,260,079	2,609,897	2,844,498	3,054,099	3,263,700
Ending Balance Working Capital	2,828,491	2,320,269	1,910,260	2,260,079	2,609,897	2,844,498	3,054,099	3,263,700	3,473,070


Revenues
RECYCLING, 5,000
UTILITY BILLING PENALTIES, 82,000
BRUSH FEES, 1,372,800
GARBAGE FEES, 4,050,000


Expenditures
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY2018 Actual
FY2019 Estimated
FY2021 Proposed
EMERGENCY MANAGEMENT
SOLID WASTE COLLECTION
TRANSFER STATION
LANDFILL
BRUSH COLLECTION
TRANSFERS & OTHER USES

EMERGENCY MANAGEMENT	History		Current			ADOPTED
	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Amended	2018-2019 Estimated	Fiscal Year 2019-2020
540-5209-533013 CONTRACTUAL SVC-DISASTER	-	442,211	-	-	186,659	
Contractual services Total:	**-**	**442,211**	**-**	**-**	**186,659**	**-**
EMERGENCY MANAGEMENT Total:	**-**	**442,211**	**-**	**-**	**186,659**	**-**

	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
SOLID WASTE COLLECTIONS	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
EXEMPT WAGES	-	-	-	-	-	-	-	-	-
540-5330-510020 NON-EXEMPT WAGES	-	-	-	-	-	-	-	-	-
OVERTIME	-	-	-	-	-	-	-	-	-
GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	-	-
PENSION CONTRIBUTION	-	-	-	-	-	-	-	-	-
FICA TAX	-	-	-	-	-	-	-	-	-
MEDICARE TAX	-	-	-	-	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-	-	-	-	-
UNEMPLOYMENT TAX	-	-	-	-	-	-	-	-	-
PENSION EXPENSE-AUDIT	3,088	1,776	-	-	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-	-	-	-	-
Category: 51 - Personal services Total:	**3,088**	**1,776**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
540-5330-522010 COMMUNICATIONS	2,262	189	-	-	-	-	-	-	-
INSURANCE & BONDS	-	-	-	-	-	-	-	-	-
540-5330-522445 COLLECTION COSTS	34,483	35,697	37,442	32,000	32,000	32,000	32,000	32,000	32,000
MAINT-MACHINERY	-	-	-	-	-	-	-	-	-
540-5330-522636 MAINT-VEHICLES	-	-	154	2,500	2,500	2,500	2,500	2,500	2,500
540-5330-522810 OTHER SERVICES	51,702	50,093	63,905	30,000	30,000	30,000	30,000	30,000	30,000
Category: 52 - Other charges Total:	**88,446**	**85,979**	**101,501**	**64,500**	**64,500**	**64,500**	**64,500**	**64,500**	**64,500**
540-5330-533100 CONTRACTUAL SERVICES	3,030,521	3,064,130	3,334,787	3,195,640	3,195,640	3,195,640	3,195,640	3,195,640	3,195,640
Category: 53 - Contractual services Total:	**3,030,521**	**3,064,130**	**3,334,787**	**3,195,640**	**3,195,640**	**3,195,640**	**3,195,640**	**3,195,640**	**3,195,640**
540-5330-544045 OTHER SUPPLIES	-	-	94	-	-	-	-	-	-
CLOTHING & LINENS	-	-	-	-	-	-	-	-	-
MOTOR FUEL & LUBE	-	-	-	-	-	-	-	-	-
MINOR TOOLS	-	-	-	-	-	-	-	-	-
OTHER SUPPLIES	-	-	-	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-	-	-	-
Category: 54 - Supplies Total:	**-**	**-**	**94**	**-**	**-**	**-**	**-**	**-**	**-**
540-5332-550100 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
Category: 55 - Capital outlay Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
540-5330-571010 DEPRECIATION	1,459	1,453	-	-	-	-	-	-	-
Category: 57 - Depreciation Total:	**1,459**	**1,453**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
partment: 5330 - SOLID WASTE COLLECTION Total:	**3,123,515**	**3,153,338**	**3,436,382**	**3,260,140**	**3,260,140**	**3,260,140**	**3,260,140**	**3,260,140**	**3,260,140**

TRANSFER STATION/RECYCLING	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
540-5332-510020 NON-EXEMPT WAGES	25,958	44,363	45,157	45,827	45,827	45,827	45,827	45,827	45,827
540-5332-510025 PART-TIME WAGES	9,555	5,684	2,864	10,714	10,714	10,714	10,714	10,714	10,714
540-5332-510080 OVERTIME	1,358	3,072	1,369	-	-	-	-	-	-
540-5332-511100 GROUP HEALTH INSURANCE	4,115	9,327	9,804	10,178	10,178	10,178	10,178	10,178	10,178
540-5332-511120 PENSION CONTRIBUTION	1,738	3,645	3,819	4,005	4,005	4,005	4,005	4,005	4,005
540-5332-511140 FICA TAX	2,075	2,975	2,921	3,506	3,506	3,506	3,506	3,506	3,506
540-5332-511150 MEDICARE TAX	485	696	683	820	820	820	820	820	820
540-5332-511160 WORKERS COMP INSURANCE	2,362	3,878	3,631	3,120	3,120	3,120	3,120	3,120	3,120
540-5332-511180 UNEMPLOYMENT TAX	96	396	85	750	750	750	750	750	750
Category: 51 - Personal services Total:	**47,742**	**74,035**	**70,333**	**78,920**	**78,920**	**78,920**	**78,920**	**78,920**	**78,920**
540-5332-522010 COMMUNICATIONS	3,015	2,054	-	-	-	-	-	-	-
540-5332-522380 UTILITIES	1,813	2,320	1,431	1,600	1,600	1,657	1,657	1,657	1,657
540-5332-522634 MAINT-MACHINERY	34	-	1,873	-	-	-	-	-	-
540-5332-522636 MAINT-VEHICLES	1,867	3,601	4,524	6,522	6,522	6,696	6,696	6,696	6,927
540-5332-522810 OTHER SERVICES	-	10,561	-	600	600	600	600	600	600
Category: 52 - Other charges Total:	**6,730**	**18,537**	**7,828**	**8,722**	**8,722**	**8,953**	**8,953**	**8,953**	**9,184**
540-5332-544001 OFFICE SUPPLIES	46	-	385	300	300	300	300	300	300
540-5332-544012 CLOTHING & LINENS	1,701	1,338	1,205	1,500	1,500	1,500	1,500	1,500	1,500
540-5332-544016 MOTOR FUEL & LUBE	-	274	674	2,000	2,000	2,000	2,000	2,000	2,000
540-5332-544020 MINOR TOOLS	-	550	-	-	-	-	-	-	-
540-5332-544045 OTHER SUPPLIES	1,175	1,558	1,718	3,000	3,000	3,000	3,000	3,000	3,000
540-5332-548050 EQUIPMENT	90	1,048	-	-	-	-	-	-	-
Category: 54 - Supplies Total:	**3,011**	**4,767**	**3,982**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**
540-5332-550100 CAPITAL OUTLAY	-	-	23,289	-	-	-	-	-	-
Category: 55 - Capital outlay Total:	**-**	**-**	**23,289**	**-**	**-**	**-**	**-**	**-**	**-**
540-5332-571010 DEPRECIATION	5,645	15,463	-	-					
Category: 57 - Depreciation Total:	**5,645**	**15,463**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Department: 5332 - TRANSFER STATION Total:	**63,128**	**112,802**	**105,433**	**94,442**	**94,442**	**94,673**	**94,673**	**94,673**	**94,904**

LANDFILL	History 2016-2017 Actual	History 2017-2018 Actual	Preliminary 2018-2019 Actual	ADOPTED Fiscal Year 2019-2020	PROPOSED 2020-2021 CM Recommends	4 YEAR PLAN 2021-2022 CM Recommends	4 YEAR PLAN 2022-2023 CM Recommends	4 YEAR PLAN 2023-2024 CM Recommends	4 YEAR PLAN 2024-2025 CM Recommends
540-5334-522380 UTILITIES	330	341	348	400	400	400	400	400	400
540-5334-522845 MONITORING OF LANDFILL	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000
540-5334-522850 DISPOSAL SPECIAL PRJ	-	-	-	-	-	-	-	-	-
Category: 52 - Other charges Total:	**330**	**341**	**348**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**
540-5334-533100 CONTRACTUAL SERVICES	650	2,796	-	-	-	-	-	-	-
Category: 53 - Contractual services Total:	**650**	**2,796**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Department: 5334 - LANDFILL Total:	**980**	**3,137**	**348**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**

	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
BRUSH COLLECTIONS	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
EXEMPT WAGES	-	-	-	-	-	-	-	-	-
540-5336-510020 NON-EXEMPT WAGES	-	-	-	-	-	141,294	141,294	141,294	141,294
OVERTIME	-	-	-	-	-	10,000	10,000	10,000	10,000
GROUP HEALTH INSURANCE	-	-	-	-	-	25,445	25,445	25,445	25,445
PENSION CONTRIBUTION	-	-	-	-	-	13,163	13,163	13,163	13,163
FICA TAX	-	-	-	-	-	9,380	9,380	9,380	9,380
MEDICARE TAX	-	-	-	-	-	2,194	2,194	2,194	2,194
WORKERS COMP INSURANCE	-	-	-	-	-	13,238	13,238	13,238	13,238
UNEMPLOYMENT TAX	-	-	-	-	-	1,250	1,250	1,250	1,250
PENSION EXPENSE-AUDIT	3,088	1,776		-	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-	-	-	-	-
Category: 51 - Personal services Total:	**3,088**	**1,776**	**-**	**-**	**-**	**215,964**	**215,964**	**215,964**	**215,964**
540-5336-522010 COMMUNICATIONS	2,262	189	-	-	-	-	-	-	-
INSURANCE & BONDS	-	-	-	-	-	8,002	8,002	8,002	8,002
540-5336-522445 COLLECTION COSTS	-	-	-	-	-	-	-	-	-
MAINT-MACHINERY	-	-	-	-	-	23,480	23,480	23,480	23,480
540-5336-522636 MAINT-VEHICLES	-	-	-	-	-	1,800	1,800	1,800	1,800
540-5336-522810 OTHER SERVICES	-	-	-	-	-	120,900	120,900	120,900	120,900
Category: 52 - Other charges Total:	**2,262**	**189**	**-**	**-**	**-**	**154,182**	**154,182**	**154,182**	**154,182**
540-5336-533100 CONTRACTUAL SERVICES	629,596	639,558	687,998	650,000	650,000	-	-	-	-
Category: 53 - Contractual services Total:	**629,596**	**639,558**	**687,998**	**650,000**	**650,000**	**-**	**-**	**-**	**-**
540-5336-544045 OTHER SUPPLIES	-	-	94	-	-	-	-	-	-
CLOTHING & LINENS	-	-	-	-	-	2,500	2,500	2,500	2,500
MOTOR FUEL & LUBE	-	-	-	-	-	120,840	120,840	120,840	120,840
MINOR TOOLS	-	-	-	-	-	-	-	-	-
OTHER SUPPLIES	-	-	-	-	-	1,500	1,500	1,500	1,500
EQUIPMENT	-	-	-	-	-	-	-	-	-
Category: 54 - Supplies Total:	**-**	**-**	**94**	**-**	**-**	**124,840**	**124,840**	**124,840**	**124,840**
540-5336-550100 CAPITAL OUTLAY	-	-	-	-	836,138	-	-	-	-
Category: 55 - Capital outlay Total:	**-**	**-**	**-**	**-**	**836,138**	**-**	**-**	**-**	**-**
540-5336-571010 DEPRECIATION	-	-	-	-	-	-	-	-	-
Category: 57 - Depreciation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE	-	-	-	-	-	135,000	135,000	135,000	135,000
Debt Service Total:	**-**	**-**	**-**	**-**	**-**	**135,000**	**135,000**	**135,000**	**135,000**
Department: 5336 - BRUSH COLLECTION Total:	**634,946**	**641,523**	**688,092**	**650,000**	**1,486,138**	**629,986**	**629,986**	**629,986**	**629,986**

	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
DEBT SERVICE & BAD DEBT EXPENSE	**2016-2017 Actual**	**2017-2018 Actual**	**2018-2019 Actual**	**Fiscal Year 2019-2020**	**2020-2021 CM Recommends**	**2020-2021 CM Recommended**	**2021-2022 CM Recommended**	**2022-2023 CM Recommeded**	**2023-2024 CM Recommended**
101-5700-566120 PRINCIPAL-CAP LEASES	-	-	-	-	-	135,000	135,000	135,000	135,000
101-5700-566220 INTEREST-CAP LEASES	-	-	-	-	-				
Debt service Total:	**-**	**-**	**-**	**-**	**-**	**135,000**	**135,000**	**135,000**	**135,000**
TRANSFERS & OTHER USES Total:	**-**	**-**	**-**	**-**	**-**	**135,000**	**135,000**	**135,000**	**135,000**

	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
TRANSFERS & OTHER USES	**2016-2017 Actual**	**2017-2018 Actual**	**2018-2019 Actual**	**Fiscal Year 2019-2020**	**2020-2021 CM Recommends**	**2021-2022 CM Recommends**	**2022-2023 CM Recommends**	**2023-2024 CM Recommends**	**2024-2025 CM Recommends**
540-5800-522098 BAD DEBT EXPENSE	33,321	168	-	-	-	-	-	-	-
Category: 52 - Other charges Total:	**33,321**	**168**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
540-5800-580000 TRANSFERS TO OTHER FUND!	1,125,750	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000	1,150,000	1,150,000	1,150,000
Category: 58 - Other Financing Uses Total:	**1,125,750**	**1,125,000**	**1,125,000**	**1,125,000**	**1,125,000**	**1,125,000**	**1,150,000**	**1,150,000**	**1,150,000**
:ment: 5800 - TRANSFERS & OTHER USES Total:	**1,159,071**	**1,125,168**	**1,125,000**	**1,125,000**	**1,125,000**	**1,125,000**	**1,150,000**	**1,150,000**	**1,150,000**

FY 2020-2021-Employee Listing Report

SOLID WASTE

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,864	1,328	311	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651	152	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

FY 2021-2022-Employee Listing Report

SOLID WASTE

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,828	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	25,445	13,163	9,380	2,194			13,238	1,250	215,964

FY 2022-2023-Employee Listing Report

SOLID WASTE

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,828	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	25,445	13,163	9,380	2,194			13,238	1,250	215,964

FY 2023-2024-Employee Listing Report

SOLID WASTE

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	**10,178**	**3,909**	**3,437**	**804**			**3,060**	**750**	**77,569**
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	**10,178**	**4,005**	**3,506**	**820**			**3,121**	**750**	**78,920**

Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,482.77	1,769	414	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,827.70	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	**25,445**	**13,163**	**9,380**	**2,194**			**13,238**	**1,250**	**215,964**

FY 2024-2025-Employee Listing Report

SOLID WASTE

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	**10,178**	**3,909**	**3,437**	**804**			**3,060**	**750**	**77,569**
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	**10,178**	**4,005**	**3,506**	**820**			**3,121**	**750**	**78,920**

Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	413.80	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,828	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	**25,445**	**13,163**	**9,380**	**2,194**			**13,238**	**1,250**	**215,964**

SOLID WASTE COLLECTION
FY 2020/2021 PROPOSED BUDGET

SOLID WASTE COLLECTION	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
FINANCIAL SUMMARY	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
540-4000-433600 GARBAGE FEES	3,815,492	3,857,925	3,854,841	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000
540-4000-433660 RECYCLING	4,606	5,081	10,925	5,000	5,000	5,000	5,000	5,000	5,000
540-4000-433720 UTILITY BILLING PENALTIES	73,925	73,396	73,481	82,000	82,000	82,000	82,000	82,000	82,000
Category: 43 - Charges for services Total:	**3,894,023**	**3,936,402**	**3,939,247**	**4,137,000**	**4,137,000**	**4,137,000**	**4,137,000**	**4,137,000**	**4,137,000**
540-4000-450010 INTERGOVERNMENTAL REVENUE	-	-	29,670	-	-	-	-	-	-
Category: 45 - Intergovernmental Total:	**-**	**-**	**29,670**	**-**	**-**	**-**	**-**	**-**	**-**
Department: 4000 - REVENUE Total:	**3,894,023**	**3,936,402**	**3,968,917**	**4,137,000**	**4,137,000**	**4,137,000**	**4,137,000**	**4,137,000**	**4,137,000**
EXPENDITURE SUMMARY	**FY2017 Actual**	**FY2018 Actual**	**FY2019 Actual-Preliminary**	**FY2020 ADOPTED**	**FY2021 Proposed**	**FY2022 Proposed**	**FY2023 Proposed**	**FY2024 Proposed**	**FY2025 Proposed**
EMERGENCY MANAGEMENT	-	442,211	186,659	-	-	-	-	-	-
SOLID WASTE COLLECTION	3,123,515	3,153,338	3,436,382	3,260,140	3,260,140	3,260,140	3,260,140	3,260,140	3,260,140
TRANSFER STATION	63,128	112,802	105,433	94,442	94,442	94,673	94,673	94,673	94,904
LANDFILL	980	3,137	348	30,400	30,400	30,400	30,400	30,400	30,400
TRANSFERS & OTHER USES	1,159,071	1,125,168	1,125,000	1,125,000	475,000	475,000	475,000	475,000	475,000
TOTAL EXPENDITURES	**4,346,694**	**4,836,656**	**4,853,822**	**4,509,982**	**3,859,982**	**3,860,213**	**3,860,213**	**3,860,213**	**3,860,444**
REVENUES OVER (UNDER) EXPENDITURES	**(452,671)**	**(900,253)**	**(884,905)**	**(372,982)**	**277,018**	**276,787**	**276,787**	**276,787**	**276,556**

EMERGENCY MANAGEMENT	History		Current			ADOPTED
	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Amended	2018-2019 Estimated	Fiscal Year 2019-2020
540-5209-533013 CONTRACTUAL SVC-DISASTER	-	442,211	-	-	186,659	
Contractual services Total:	**-**	**442,211**	**-**	**-**	**186,659**	**-**
EMERGENCY MANAGEMENT Total:	**-**	**442,211**	**-**	**-**	**186,659**	**-**

	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
SOLID WASTE COLLECTIONS	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
EXEMPT WAGES	-	-	-	-	-	-	-	-	-
540-5330-510020 NON-EXEMPT WAGES	-	-	-	-	-	-	-	-	-
OVERTIME	-	-	-	-	-	-	-	-	-
GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	-	-
PENSION CONTRIBUTION	-	-	-	-	-	-	-	-	-
FICA TAX	-	-	-	-	-	-	-	-	-
MEDICARE TAX	-	-	-	-	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-	-	-	-	-
UNEMPLOYMENT TAX	-	-	-	-	-	-	-	-	-
PENSION EXPENSE-AUDIT	3,088	1,776	-	-	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-	-	-	-	-
Category: 51 - Personal services Total:	**3,088**	**1,776**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
540-5330-522010 COMMUNICATIONS	2,262	189	-	-	-	-	-	-	-
INSURANCE & BONDS	-	-	-	-	-	-	-	-	-
540-5330-522445 COLLECTION COSTS (NA & MW)	34,483	35,697	37,442	32,000	32,000	32,000	32,000	32,000	32,000
MAINT-MACHINERY	-	-	-	-	-	-	-	-	-
540-5330-522636 MAINT-VEHICLES	-	-	154	2,500	2,500	2,500	2,500	2,500	2,500
540-5330-522810 OTHER SERVICES	51,702	50,093	63,905	30,000	30,000	30,000	30,000	30,000	30,000
Category: 52 - Other charges Total:	**88,446**	**85,979**	**101,501**	**64,500**	**64,500**	**64,500**	**64,500**	**64,500**	**64,500**
540-5330-533100 CONTRACTUAL SERVICES	3,030,521	3,064,130	3,334,787	3,195,640	3,195,640	3,195,640	3,195,640	3,195,640	3,195,640
Category: 53 - Contractual services Total:	**3,030,521**	**3,064,130**	**3,334,787**	**3,195,640**	**3,195,640**	**3,195,640**	**3,195,640**	**3,195,640**	**3,195,640**
540-5330-544045 OTHER SUPPLIES	-	-	94	-	-	-	-	-	-
CLOTHING & LINENS	-	-	-	-	-	-	-	-	-
MOTOR FUEL & LUBE	-	-	-	-	-	-	-	-	-
MINOR TOOLS	-	-	-	-	-	-	-	-	-
OTHER SUPPLIES	-	-	-	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-	-	-	-
Category: 54 - Supplies Total:	**-**	**-**	**94**	**-**	**-**	**-**	**-**	**-**	**-**
540-5330-571010 DEPRECIATION	1,459	1,453	-	-	-	-	-	-	-
Category: 57 - Depreciation Total:	**1,459**	**1,453**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
partment: 5330 - SOLID WASTE COLLECTION Total:	**3,123,515**	**3,153,338**	**3,436,382**	**3,260,140**	**3,260,140**	**3,260,140**	**3,260,140**	**3,260,140**	**3,260,140**

TRANSFER STATION/RECYCLING	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
540-5332-510020 NON-EXEMPT WAGES	25,958	44,363	45,157	45,827	45,827	45,827	45,827	45,827	45,827
540-5332-510025 PART-TIME WAGES	9,555	5,684	2,864	10,714	10,714	10,714	10,714	10,714	10,714
540-5332-510080 OVERTIME	1,358	3,072	1,369	-	-	-	-	-	-
540-5332-511100 GROUP HEALTH INSURANCE	4,115	9,327	9,804	10,178	10,178	10,178	10,178	10,178	10,178
540-5332-511120 PENSION CONTRIBUTION	1,738	3,645	3,819	4,005	4,005	4,005	4,005	4,005	4,005
540-5332-511140 FICA TAX	2,075	2,975	2,921	3,506	3,506	3,506	3,506	3,506	3,506
540-5332-511150 MEDICARE TAX	485	696	683	820	820	820	820	820	820
540-5332-511160 WORKERS COMP INSURANCE	2,362	3,878	3,631	3,120	3,120	3,120	3,120	3,120	3,120
540-5332-511180 UNEMPLOYMENT TAX	96	396	85	750	750	750	750	750	750
Category: 51 - Personal services Total:	**47,742**	**74,035**	**70,333**	**78,920**	**78,920**	**78,920**	**78,920**	**78,920**	**78,920**
540-5332-522010 COMMUNICATIONS	3,015	2,054	-	-	-	-	-	-	-
540-5332-522380 UTILITIES	1,813	2,320	1,431	1,600	1,600	1,657	1,657	1,657	1,657
540-5332-522634 MAINT-MACHINERY	34	-	1,873	-	-	-	-	-	-
540-5332-522636 MAINT-VEHICLES	1,867	3,601	4,524	6,522	6,522	6,696	6,696	6,696	6,927
540-5332-522810 OTHER SERVICES	-	10,561	-	600	600	600	600	600	600
Category: 52 - Other charges Total:	**6,730**	**18,537**	**7,828**	**8,722**	**8,722**	**8,953**	**8,953**	**8,953**	**9,184**
540-5332-544001 OFFICE SUPPLIES	46	-	385	300	300	300	300	300	300
540-5332-544012 CLOTHING & LINENS	1,701	1,338	1,205	1,500	1,500	1,500	1,500	1,500	1,500
540-5332-544016 MOTOR FUEL & LUBE	-	274	674	2,000	2,000	2,000	2,000	2,000	2,000
540-5332-544020 MINOR TOOLS	-	550	-	-	-	-	-	-	-
540-5332-544045 OTHER SUPPLIES	1,175	1,558	1,718	3,000	3,000	3,000	3,000	3,000	3,000
540-5332-548050 EQUIPMENT	90	1,048	-	-	-	-	-	-	-
Category: 54 - Supplies Total:	**3,011**	**4,767**	**3,982**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**
540-5332-550100 CAPITAL OUTLAY	-	-	23,289	-	-	-	-	-	-
Category: 55 - Capital outlay Total:	**-**	**-**	**23,289**	**-**	**-**	**-**	**-**	**-**	**-**
540-5332-571010 DEPRECIATION	5,645	15,463	-	-					
Category: 57 - Depreciation Total:	**5,645**	**15,463**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Department: 5332 - TRANSFER STATION Total:	**63,128**	**112,802**	**105,433**	**94,442**	**94,442**	**94,673**	**94,673**	**94,673**	**94,904**

LANDFILL	History 2016-2017 Actual	History 2017-2018 Actual	Preliminary 2018-2019 Actual	ADOPTED Fiscal Year 2019-2020	PROPOSED 2020-2021 CM Recommends	4 YEAR PLAN 2021-2022 CM Recommends	4 YEAR PLAN 2022-2023 CM Recommends	4 YEAR PLAN 2023-2024 CM Recommends	4 YEAR PLAN 2024-2025 CM Recommends
540-5334-522380 UTILITIES	330	341	348	400	400	400	400	400	400
540-5334-522845 MONITORING OF LANDFILL	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000
540-5334-522850 DISPOSAL SPECIAL PRJ	-	-	-	-	-	-	-	-	-
Category: 52 - Other charges Total:	**330**	**341**	**348**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**
540-5334-533100 CONTRACTUAL SERVICES	650	2,796	-	-	-	-	-	-	-
Category: 53 - Contractual services Total:	**650**	**2,796**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Department: 5334 - LANDFILL Total:	**980**	**3,137**	**348**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**	**30,400**

	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
TRANSFERS & OTHER USES	**2016-2017 Actual**	**2017-2018 Actual**	**2018-2019 Actual**	**Fiscal Year 2019-2020**	**2020-2021 CM Recommends**	**2021-2022 CM Recommends**	**2022-2023 CM Recommends**	**2023-2024 CM Recommends**	**2024-2025 CM Recommends**
540-5800-522098 BAD DEBT EXPENSE	33,321	168	-	-	-	-	-	-	-
Category: 52 - Other charges Total:	**33,321**	**168**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
540-5800-580000 TRANSFER TO GENERAL FUNI	1,125,750	1,125,000	1,125,000	1,125,000	475,000	475,000	475,000	475,000	475,000
Category: 58 - Other Financing Uses Total:	**1,125,750**	**1,125,000**	**1,125,000**	**1,125,000**	**475,000**	**475,000**	**475,000**	**475,000**	**475,000**
:ment: 5800 - TRANSFERS & OTHER USES Total:	**1,159,071**	**1,125,168**	**1,125,000**	**1,125,000**	**475,000**	**475,000**	**475,000**	**475,000**	**475,000**

FY 2020-2021-Employee Listing Report

TRANSFER STATION

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,864	1,328	311	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651	152	9015	5.52	580	250	12,137
						55,432	**10,178**	**3,909**	**3,437**	**804**			**3,060**	**750**	**77,569**
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	**10,178**	**4,005**	**3,506**	**820**			**3,121**	**750**	**78,920**

FY 2021-2022-Employee Listing Report

TRANSFER STATION

						Proposed	205 5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

FY 2022-2023-Employee Listing Report

TRANSFER STATION

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

FY 2023-2024-Employee Listing Report

TRANSFER STATION

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

FY 2024-2025-Employee Listing Report

TRANSFER STATION

Dept	Emp#	Employee Name	Hire Date	Primary Position	Annual Wages	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
						Proposed	205 5,089	8.70%	6.20%	1.45%				$ 250	
540-5332 - TRANSFER STATION	1144	BURCIAGA III, ADRIAN	10/01/2015	RECYCLE MAINT. WORKER	23,504	23,504	5,089	2,044.85	1,457.25	340.81	9015	5.52	1,297	250	33,983
	1176	COCIO, MARK A.	02/22/2016	LABORER	21,424	21,424	5,089	1,863.89	1,328.29	310.65	9015	5.52	1,183	250	31,448
	1455	ARMENDARIZ, ISRAEL	05/13/2019	SKILLED LABORER-PT	10,504	10,504	-	-	651.25	152.31	9015	5.52	580	250	12,137
						55,432	10,178	3,909	3,437	804			3,060	750	77,569
					2% COLA	1,109		96.45	68.74	16.08		5.52	61		
						56,541	10,178	4,005	3,506	820			3,121	750	78,920

BRUSH COLLECTION
FY 2020/2021 PROPOSED BUDGET

BRUSH COLLECTION	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
FINANCIAL SUMMARY	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
540-4000-433620 BRUSH FEES	1,150,328	1,158,626	1,162,988	1,372,800	1,372,800	1,372,800	1,372,800	1,372,800	1,372,800
Category: 43 - Charges for services Total:	**1,150,328**	**1,158,626**	**1,162,988**	**1,372,800**	**1,372,800**	**1,372,800**	**1,372,800**	**1,372,800**	**1,372,800**
OTHER FINANCING SOURCES	-	-	-	-	811,643	-	-	-	-
Other Financing Sources Total:	**-**	**-**	**-**	**-**	**811,643**	**-**	**-**	**-**	**-**
BRUSH SERVICE REVENUE Total:	**1,150,328**	**1,158,626**	**1,162,988**	**1,372,800**	**2,184,443**	**1,372,800**	**1,372,800**	**1,372,800**	**1,372,800**
EXPENDITURE SUMMARY	**FY2017 Actual**	**FY2018 Actual**	**FY2019 Actual-Preliminary**	**FY2020 ADOPTED**	**FY2021 Proposed**	**FY2022 Proposed**	**FY2023 Proposed**	**FY2024 Proposed**	**FY2025 Proposed**
EXEMPT WAGES	-	-	-	-	-	-	-	-	-
540-5336-510020 NON-EXEMPT WAGES	-	-	-	-	-	141,294	141,294	141,294	141,294
OVERTIME	-	-	-	-	-	10,000	10,000	10,000	10,000
GROUP HEALTH INSURANCE	-	-	-	-	-	25,445	25,445	25,445	25,445
PENSION CONTRIBUTION	-	-	-	-	-	13,163	13,163	13,163	13,163
FICA TAX	-	-	-	-	-	9,380	9,380	9,380	9,380
MEDICARE TAX	-	-	-	-	-	2,194	2,194	2,194	2,194
WORKERS COMP INSURANCE	-	-	-	-	-	13,238	13,238	13,238	13,238
UNEMPLOYMENT TAX	-	-	-	-	-	1,250	1,250	1,250	1,250
PENSION EXPENSE-AUDIT	3,088	1,776		-	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-	-	-	-	-
Category: 51 - Personnel services Total:	**3,088**	**1,776**	**-**	**-**	**-**	**215,964**	**215,964**	**215,964**	**215,964**
540-5336-522010 COMMUNICATIONS	2,262	189	-	-	-	-	-	-	-
INSURANCE & BONDS	-	-	-	-	-	8,002	8,002	8,002	8,002
540-5336-522445 COLLECTION COSTS	-	-	-	-	-	-	-	-	-
MAINT-MACHINERY	-	-	-	-	-	23,480	23,480	23,480	23,480
540-5336-522636 MAINT-VEHICLES	-	-	-	-	-	1,800	1,800	1,800	1,800
540-5336-522810 OTHER SERVICES	-	-	-	-	-	120,900	120,900	120,900	120,900
Category: 52 - Other charges Total:	**2,262**	**189**	**-**	**-**	**-**	**154,182**	**154,182**	**154,182**	**154,182**
540-5336-533100 CONTRACTUAL SERVICES	629,596	639,558	687,998	650,000	650,000	-	-	-	-
Category: 53 - Contractual services Total:	**629,596**	**639,558**	**687,998**	**650,000**	**650,000**	**-**	**-**	**-**	**-**
540-5336-544045 OTHER SUPPLIES	-	-	94	-	-	-	-	-	-
CLOTHING & LINENS	-	-	-	-	-	2,500	2,500	2,500	2,500
MOTOR FUEL & LUBE	-	-	-	-	-	120,840	120,840	120,840	120,840
MINOR TOOLS	-	-	-	-	-	-	-	-	-
OTHER SUPPLIES	-	-	-	-	-	1,500	1,500	1,500	1,500
EQUIPMENT	-	-	-	-	-	-	-	-	-
Category: 54 - Supplies Total:	**-**	**-**	**94**	**-**	**-**	**124,840**	**124,840**	**124,840**	**124,840**
540-5336-550100 CAPITAL OUTLAY	-	-	-	-	811,643	-	-	-	-
Category: 55 - Capital outlay Total:	**-**	**-**	**-**	**-**	**811,643**	**-**	**-**	**-**	**-**

BRUSH COLLECTION	History		Preliminary	ADOPTED	PROPOSED	4 YEAR PLAN			
FINANCIAL SUMMARY	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	Fiscal Year 2019-2020	2020-2021 CM Recommends	2021-2022 CM Recommends	2022-2023 CM Recommends	2023-2024 CM Recommends	2024-2025 CM Recommends
540-5336-571010 DEPRECIATION	-	-	-	-	-	-	-	-	-
Category: 57 - Depreciation Total:	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	135,000	135,000	135,000	135,000
Debt Service Total:	-	-	-	-	-	**135,000**	**135,000**	**135,000**	**135,000**
540-5800-580000 TRANSFER TO GENERAL FUND	-	-	-	-	-	650,000	675,000	675,000	675,000
Category: 58 - Other Financing Uses Total:	-	-	-	-	-	**650,000**	**675,000**	**675,000**	**675,000**
BRUSH COLLECTION EXPENDITURE Total:	634,946	641,523	688,092	650,000	1,461,643	1,279,986	1,304,986	1,304,986	1,304,986
REVENUES OVER (UNDER) EXPENDITURES	515,382	517,103	474,896	722,800	722,800	92,814	67,814	67,814	67,814

FY 2021-2022-Employee Listing Report

BRUSH COLLECTION

						Proposed	205 5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,828	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	25,445	13,163	9,380	2,194			13,238	1,250	215,964

FY 2022-2023-Employee Listing Report

BRUSH COLLECTION

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	:lassificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,828	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	**25,445**	**13,163**	**9,380**	**2,194**			**13,238**	**1,250**	**215,964**

FY 2023-2024-Employee Listing Report

BRUSH COLLECTION

						Proposed	205 5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,482.77	1,769	414	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,827.70	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	**25,445**	**13,163**	**9,380**	**2,194**			**13,238**	**1,250**	**215,964**

FY 2024-2025-Employee Listing Report

BRUSH COLLECTION

							205								
						Proposed	5,089	8.70%	6.20%	1.45%				$ 250	
Dept	Emp#	Employee Name	Hire Date	Primary Position	Proposed Hourly Rate	Proposed Wages	Group Ins Health/life	TMRS	Fica Tax	Med Tax	Classificatio	Rate	WC	FUTA	Total
540-5336 - BRUSH COLLECTION				Working Foreman	16.67	34,674	5,089	3,017	2,150	503	7,590	9	3,034	250	48,716
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	414	7,590	9	2,497	250	41,040
				Medium Equipment Operator	13.72	28,538	5,089	2,483	1,769	413.80	7,590	9	2,497	250	41,040
				Laborer	10.10	21,008	5,089	1,828	1,302	305	7,590	9	1,838	250	31,620
				Overtime		10,000		870	620	145		9	875		12,510
						151,294	**25,445**	**13,163**	**9,380**	**2,194**			**13,238**	**1,250**	**215,964**

City of Weslaco

Brush Disposal Services

Estimated Cost for Brush Service Equipment

Description	Quantity	Estimated Cost of Equipment	$ 811,643.31
Peterbilt 337 Palfinger Grapple Truck- Brush	*3*	*$209,943.35*	*$ 629,830.05*
John Deere 3033R Compact Utility Tractor	*1*	*$38,813.26*	*$ 38,813.26*
Crew Cab Half-Ton Diesel Truck (Supervisor Unit)	*1*	*$43,000.00*	*$ 43,000.00*
Miscellaneous		*$100,000.00*	*$ 100,000.00*
Total Capital Outlay			**$ 811,643.31**