



**A REGULAR MEETING
OF THE WESLACO CITY COMMISSION
TUESDAY, APRIL 16, 2024**

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, April 16, 2024 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.

Pursuant to Texas Government Code Section 551.127, on a regular, non-emergency basis, the Weslaco City Commission may attend and participate in the meeting remotely by telephonic conference. Should that occur, a quorum of the members will be physically present at the location noted above on this agenda.

I. CALL TO ORDER

- A. Certification of Public Notice.
- B. Invocation.
- C. Pledge of Allegiance.
- D. Roll Call.
- E. Mayoral Recognition.
 - 1) Proclamation - Military Connected Students.
 - 2) Proclamation/Recognition - 100th Year Celebration of the Weslaco Fire Department.
 - 3) Proclamation - April as Autism Awareness Month.
 - 4) Proclamation - Telecommunicator's Week April 14-20, 2024.

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. REPORTS

- A. Inframark.
- B. Animal Care Services.
- C. Status on North Wastewater Treatment Plant Blower
- D. Status of traffic light on Airport and 6th Street

IV. PUBLIC HEARING

- A. To solicit input on behalf of Arturo Ramos R&A Real Estate Investments LLC. to rezone 1501 N International Blvd., also being Adams Tract N414'-S517.39'-E526.09'FT 1038 5.00 AC Net, Weslaco, Hidalgo County, Texas from R-1 One-Family Dwelling District to B-2 Secondary Highway Business District.

V. CONSENT AGENDA

All items listed under the Consent Agenda are considered to be routine, and the Governing Body has been furnished with background and support material and will be enacted by one motion. There will be no separate discussion of these items. If discussion is desired, the item(s) will be removed from the consent agenda by the Mayor, a Commission member or the City Manager and will be considered separately.

- A. Approval of the Minutes of the Regular Meeting on April 2 and March 19, 2024 (Staffed by City Secretary Department.) Attachment.
- B. Approval on second and final reading of the following:
 - 1) Ordinance 2024-11 adopting a 50% property tax exemption for qualifying child-care facilities in accordance with Senate Bill 1145 and authorize the Mayor to execute any related documents. (First reading held April 2, 2024; staffed by City Manager.) Attachment.
- C. Approval to authorize staff to solicit bids for manhole rehabilitation and authorize the Mayor to execute any related documents. (Staffed by Public Works Department.) Attachment.
- D. Approval to authorize staff to solicit bid proposals for the demolition of the Porter Doss Library and construction of a new exterior wall to the Theater; and, authorize the Mayor to execute any related documents. (Staffed by Parks & Recreation Department.)
- E. Approval of Resolution 2024-46 to enter into an agreement with TxDOT for a public event in the city limits of Weslaco requiring the closure of Farm to Market Rd 88 (Texas Blvd) between US Business 83 Highway and 6th Street from 2:00 pm to 11:00

pm for the 4th of July Drone Display event on July 5, 2024, allowing public consumption of alcohol on the street from US Business 83 Highway to 6th Street; waiving fees and ordinances associated with the event; approving support by City of Weslaco, Weslaco Parks and Recreation, Public Works, Police, Fire, and EMS Department and authorize the Mayor to execute any related documents. (Staffed by Engineering Department.) Attachment.

- F. Approval to accept donation of products as solicited by Glazers. (Staffed by Public Works.)
- G. Approval to authorize staff to solicit Request for Proposals (RFP) for Public-Private Partnership(s) for Airport and Hangar Development at the Weslaco Mid-Valley Airport and authorize the Mayor to execute any related documents. (Staffed by Airport Department.)

VI. APPOINTMENTS

- A. Discussion and consideration on Resolution 2024-47 appointing members to the Iwo Jima Blue Ribbon Committee and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Secretary.) Attachment.
- B. Discussion and consideration on Resolution 2024-48 appointing members to the Rebranding Logo Blue Ribbon Committee and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Secretary.) Attachment.

VII. NEW BUSINESS

- A. Discussion and consideration after public hearing on behalf of Arturo Ramos R&A Real Estate Investments LLC. on Ordinance 2024-12 to rezone 1501 N International Blvd., also being Adams Tract N414'-S517.39'-E526.09'FT 1038 5.00 AC Net, Weslaco, Hidalgo County, Texas from R-1 One-Family Dwelling District to B-2 Secondary Highway Business District and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-12. Possible action. (Staffed by Planning & Code Enforcement Department.) Attachment.
- B. Discussion and consideration to approve the Final Plat for Texas Heights Phase II Subdivision being 17.518 acres out of Farm Tracts 108 and 109, West and Adams Tract Subdivision, Weslaco, Hidalgo County, Texas. Located on Texas Blvd & Northcross Avenue and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.) Attachment.
- C. Discussion and consideration to approve Ordinance 2024-13 for the Voluntary Annexation of West and Adams Tract Subdivision – being a 11.327-acre tract of land out of Farm Tract 758, West and Adams Tract Subdivision, Hidalgo County, Texas located approximately 765ft south of E Mile 5 ½ N. and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-13. Possible action.

(Staffed by Planning & Code Enforcement Department.) Attachment.

- D. Discussion and consideration to adopt Ordinance 2024-14 amending Ordinance 2018-02, to create new zoning Districts, the city of Weslaco zoning ordinance; codified as chapter 150 of the Weslaco code of ordinances, adopting new regulations; and ordaining other matters with respect to the subject matter hereof and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-14. Possible action. (Staffed by Planning & Code Enforcement Department.) Attachment.
- E. Discussion and consideration to accept a contractual rate increase of 17.7% from Liquid Environmental for grease trap services provided effective May 1, 2024 and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.) Attachment.
- F. Discussion and consideration to approve a negotiated contract with Raba Kistner for the City of Weslaco Alton Landfill Post-Closure Care Monitoring (RFQ No. 2023-24-15) and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.) Attachment.
- G. Discussion and consideration to approve the Interlocal Agreement between City of Weslaco, Hidalgo County and City of Donna for road reconstruction and improvement project to a portion of Midway Road from Business 83 to Expressway 83 and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Manager.) Attachment.
- H. Discussion and consideration to accept and file the City of Weslaco's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending September 30, 2023 as presented by Carr, Riggs & Ingram, LLC and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.) Attachment.
- I. Discussion and consideration on renewal of the agreement with Armando Martinez dba M-5 Texas Enterprises LLC Consulting Services and authorize the Mayor to execute any related documents. Possible action. (Staffed by Asst. City Manager.) Attachment.
- J. Discussion and consideration to amend a consulting agreement with Ares Services DBA the Olympus Group and authorize the Mayor to execute any related documents. Possible action. (Staffed by Asst. City Manager.) Attachment.
- K. Discussion and presentation and possible selection for collection services for delinquent advalorem taxes (SOQ 2023-24-22) and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance 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 of 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. Real Property - Consultation with City Attorney on the acquisition, sale, exchange, lease or value of real property located on 18th St, west of Pleasantview Drive described as being 12.16 acres of land out of a gross 14.82 acre tract of land out of Farm Tract 706, West Tract Subdivision, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Local Government Code.
- C. Real Property - Consultation with the City Attorney regarding the purchase, exchange, lease or value of real property legally described as the South 12.50' of Lot 3 and Lots 4-9, Block 26, Weslaco Original Townsite, Subdivision, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Government Code.
- D. Real Property - Consultation with the City Attorney regarding the purchase, exchange, lease or value of real property legally described as the West Tract being an irregular tract of land out the N 416'-S435.45'-E671.78' FT 53 3.84 AC, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Government Code.
- E. Legal Consultation - Consultation with City Attorney regarding potential litigation as submitted by The Castellanos Law Group as authorized by Section §551.071 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 12th day of April 2024, on or before 5:00 pm 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, City Secretary

NOTE: If any accommodation for a disability is required, please notify the City Secretary Department at (956) 968-3181, Ext. 1001 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:
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PURSUANT TO SECTION 30.06, PENAL CODE (TRESPASS BY LICENSE HOLDER WITH A CONCEALED HANDGUN), A PERSON LICENSED UNDER SUBCHAPTER H, CHAPTER 411, GOVERNMENT CODE (HANDGUN LICENSING LAW), MAY NOT ENTER THIS PROPERTY WITH A CONCEALED HANDGUN".

“DE ACUERDO CON LA SECCION 30.06 DEL CODIGO PENAL (INGRESO SIN AUTORIZACION DE UN TITULAR DE UNA LICENCIA CON UNA PISTOLA OCULTA), UNA PERSONA CON LICENCIA SEGUN EL SUBCAPITULO H, CAPITULO 411, CODIGO DEL GOBIERNO (LEY SOBRE LICENCIAS PARA PORTAR PISTOLAS), NO PUEDE INGRESAR A ESTA PROPIEDAD CON UNA PISTOLA OCULTA”.

"PURSUANT TO SECTION 30.07, PENAL CODE (TRESPASS BY LICENSE HOLDER WITH AN OPENLY CARRIED HANDGUN), A PERSON LICENSED UNDER SUBCHAPTER H, CHAPTER 411, GOVERNMENT CODE (HANDGUN LICENSING LAW), MAY NOT ENTER THIS PROPERTY WITH A HANDGUN THAT IS CARRIED OPENLY".

“DE ACUERDO CON LA SECCION 30.07 DEL CODIGO PENAL (INGRESO SIN AUTORIZACION DE UN TITULAR DE UNA LICENCIA CON UNA PISTOLA A LA VISTA), UNA PERSONA CON LICENCIA SEGUN EL SUBCAPITULO H, CAPITULO 411, CODIGO DEL GOBIERNO (LEY SOBRE LICENCIAS PARA PORTAR PISTOLAS), NO PUEDE INGRESAR A ESTA PROPIEDAD CON UNA PISTOLA A LA VISTA”.



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-168	
From:			
Subject: Proclamation - Military Connected Students.			
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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-171	
From:			
Subject: Proclamation/Recognition - 100th Year Celebration of the Weslaco Fire 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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-52	
From:			
Subject: Proclamation - April as Autism Awareness Month.			
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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-53	
From:			
Subject: Proclamation - Telecommunicator's Week April 14-20, 2024.			
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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-135	
From:			
Subject: Inframark.			
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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments: Report only.			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-143	
From:			
Subject: Animal Care Services.			
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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-175	
From:			
Subject: Status on North Wastewater Treatment Plant Blower			
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):			
ADELAIDA VEGA Albert Aldana Martin Garza		Created/Initiated New	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-412	
From:			
Subject: Status of traffic light on Airport and 6th Street			
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):			
NORMA CANTU Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-374	
From: REBEKAH DE LA FUENTE			
Subject: To solicit input on behalf of Arturo Ramos R&A Real Estate Investments LLC. to rezone 1501 N International Blvd., also being Adams Tract N414'-S517.39'-E526.09'FT 1038 5.00 AC Net, Weslaco, Hidalgo County, Texas from R-1 One-Family Dwelling District to B-2 Secondary Highway Business District.			
Background: The applicant is requesting to rezone property from R-1 One-Family Dwelling District to B-2 Secondary Highway Business District. Twenty-eight (28) property owners within 200 feet of the applicant's property were notified by letter on March 22, 2024.			
Funding Source (budget code, if applicable):			
Amount:	Term of Impact:	Identified in Current Budget:	
Additional Action Prompted: Public Hearing			
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 City Commission appeared in The Monitor on March 13, 2024.			
Advisory Review, if any (name of board/committee, date of action, recommendation): The Planning and Zoning Commission recommended approval of the rezone at their regular meeting of April 3, 2024.			
FLOR ELISA ACUNA REBEKAH DE LA FUENTE Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve solicitation of public comments.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any:			
Responsibilities upon Approval: Staff will advise the applicant.			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024	Agenda Item No. (to be assigned by CSO): 2024-250	
From:		
Subject: Approval of the Minutes of the Regular Meeting on April 2 and March 19, 2024 (Staffed by City Secretary Department.) Attachment.		
Background: Record of commission action of the regular meetings held April 2 and 16, 2024.		
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):		
NORMA CANTU ADELAIDA VEGA Martin Garza		Created
City Manager Comments: Approve as recommended by staff contingent to any comments from the governing body.		
Staff Recommendation: Approve.		
Attachments, if any: 240319 minutes, 240402 minutes		
Responsibilities upon Approval: Execute and retain.		



**MINUTES OF A REGULAR MEETING
WESLACO CITY COMMISSION
MARCH 19, 2024**

On Tuesday, March 19, 2024, at 5:30 p.m. the City Commission of the City of Weslaco, Texas convened in a Regular Meeting at City Hall in the Legislative Chamber, located at 255 South Kansas Avenue with the following member's present:

PRESENT:	Mayor	Adrian Gonzalez
	Mayor Pro Tem	Adrian Farias
	Commissioner	Josh Pedraza
	Commissioner	Letty Lopez
	Commissioner	Israel Gonzalez Jr.
ABSENT:	Commissioner	Greg Kerr
	Commissioner	JP Rodriguez
STAFF PRESENT:	Martin Garza	City Manager
	Norma A. Cantu	City Secretary
	Juan E. Gonzalez	City Attorney

Also present: Aida Vega, Deputy City Secretary, Rosie Cavazos, Finance Director, Rebekah de la Fuente, Director of Planning and Code Enforcement, Mary Garcia, Asst. Library Director, Albert Aldana, City Engineer, Antonio Lopez, Fire Chief, Joel Rivera, Police Chief, David Arce, Public Works Director, Rick Mendoza, IT Director, Rosa Badillo, Court Coordinator, George Quilantan, Inframark and other staff members.

I. CALL TO ORDER

A. Certification of Public Notice.

Mayor Gonzalez called the meeting to order and certified the public notice of the meeting as properly posted Friday, March 15, 2024.

B. Invocation.

Brother Juan Rosas, The Church of Jesus Christ of Latter-Day Saints led the invocation.

C. Pledge of Allegiance.

Mayor Gonzalez led the "Pledge of Allegiance and Texas Flag."

D. Roll Call.

Norma A. Cantu, City Secretary, called the roll noting the absence of Commissioners Kerr and Commissioner Rodriguez and a quorum present.

E. Mayoral Recognition.

1) Presentation of Knapp Community Care Foundation Check for Gibson Park presented by Weslaco High School FCCLA.

Weslaco High School students of the Family Career and Community Leaders of America Student Organization along with Knapp Community Care Foundation CEO and staff, presented a check in the amount of \$14,200 to the City of Weslaco for Gibson Park to be used for resurfacing of the basketball court.

2) Proclamation - Texas Onion Fest Day - March 23, 2024

Mayor Gonzalez proclaimed March 23, 2024 as Texas Onion Festival

3) Proclamation - Coach Gabriel Valdez

Mayor Gonzalez proclaimed March 19, 2024 “Coach Gabriel Valdez Day”.

II. PUBLIC COMMENTS

None.

III. REPORTS

A. Inframark.

George Quilantan, Inframark, presented the water flow and capacity levels for the month of February 2024 as follows; Water Treatment Plant flow was 5.7mgd, operating at 44% capacity; North Wastewater Treatment Plant flow was 2.3mgd, operating capacity at 48%; and South Wastewater Treatment Plant flow was 1.6mgd, operating capacity was at 67%; began an awareness on city’s website on how water is treated and processed; lift station pump de-ragging and float cleaning on-going and also working with the media department in bringing awareness why not to flush rags; presented the call out log for February; reported on capital repairs for lift station 17 pump ordered and pump ordered for lift station 42, rotor repair completed at South Waste Water Treatment Plant and North Wastewater Treatment Plant belt press completed; generator transfer switches completed and waiting for proposal for activation.

B. Animal Care Services.

Milva Orellana, Animal Control Officer, went over the monthly live release rates for February 2024 202 was at 75% for dogs and cats at a 100%; reported on three new partners 1) Compassion 4 Canines Transport; 2) The Broken Sprocket out of Brownsville; and 3) Tractor Supply Co.; hosted the first adoption event in Cameron County, (Brownsville) and able to have 5 dogs adopted out and participated in the Sombrero Dog Costume Event; reported on life saving collaborations that included Weslaco Animal Control transported 12 dogs and 2 cats to rescue groups in Three Rivers; the new partnership with Compassion 4 Canines assisted in transporting 13 kittens and 1 mom cat to Austin Pets Alive; Weslaco Animal Control transported 16 dogs to Three Rivers to Tracy’s Paws Rescue; hosted first adoption event at PetSmart in Harlingen having 4 dogs finding their forever homes; reported on a special case “Mrs. Grumps” an aggressive one and thanks to

staff became a sweet dog and adopted out; reported on upcoming adoption events with a goal of having 30 dogs adopted out in recognition of National Adoption Week and PetSmart celebrating 30 years of service to the communities.

C. Expansion/Renovations of the South Wastewater Treatment Plant. (Staffed by Engineering Department.)

Albert Aldana, City Engineer, reported the plant was completed and in operations since 2002 and has reached its usefulness; equipment needs to be rehabilitated and TCEQ requirements the city needs to begin expansion; with assistance from Cruz-Hogan Engineers submitted a project information request to the TWDB Clean Water Act Funding in the amount of \$32 million.

Orlando Cruz, Cruz-Hogan Engineers, addressed the commission and stated as consultants they have evaluated and reviewed the condition of the existing plant and the need for expansion; developed a plan that was presented to the TWDB and would like to present a detail presentation to them. Albert Aldana reiterated the project summary for funding has been submitted; ranking and scorings from all statewide project request should be completed Fall of 2024 and await to see if the city will have ranked high enough for submittal of an application for the funding.

IV. PUBLIC HEARING

Commissioner Pedraza seconded by Commissioner Lopez moved to open the public hearing at 6:10 p.m. The motion carried unanimously; Mayor Gonzalez was present and voting.

A. To solicit input on behalf of Judith Cuellar to approve a Conditional Use Permit to obtain an On-Premise Wine and Beer Retailer's Permit at 611 S Texas Blvd, also being Lot 19 & South (20') of lot 20, Block 49, Weslaco Original Townsite, Weslaco, Hidalgo County, and Texas.

Amber Sanchez, applicant, requested favorable consideration because she wished to have a place to host small events for children.

B. To solicit input on behalf of Amber Sanchez to approve a Conditional Use Permit to operate an event center at 588 S Texas Blvd Ste. B, also being Lot 21-24, Block 41, Weslaco Original Townsite, Weslaco, Hidalgo County, Texas.

No comments.

Commissioner Pedraza seconded by Commissioner Lopez moved to close the public hearing at 6:11 p.m. The motion carried unanimously; Mayor Gonzalez was present and voting.

V. CONSENT AGENDA

All items listed under the Consent Agenda are considered to be routine and the Governing Body has been furnished with background and support material on each item and will be acted by one motion. Any Commissioner may remove items from the consent agenda by making such request prior to a motion and voting on the Consent Agenda.

A. Approval of the Minutes of the Regular Meeting on February 20 and March 5, 2024 (Staffed by City Secretary Department.)

B. Approval of six-month extension for the Final Plat for Pablo Pena Jr No. 2 – being 5.57 acres out of Farm Tract 145, block 179, The West and Adams Tracts, Weslaco, Hidalgo County, Texas Located on the Northwest corner of n Westgate dr. & Canyon Rd. and authorize the Mayor to execute any related documents. (Staffed by Planning & Code Enforcement Department.)

C. Approval of six-month extension for the Final Plat for Camino De Verdad Subdivision being 17.83 acres out of 16.76-acre tract of Farm Tract 1021 and 1.07 acre tract of land out of farm tract 1022, Block 113, Adams Tract Subdivision, Weslaco, Hidalgo County, Texas located approximately 750 ft. east of FM 1015 on Camino De Verdad Road and authorize the Mayor to execute any related documents. (Staffed by Planning & Code Enforcement Department.)

D. Approval of three-month extension for the Final Plat for Milanos Estates Phase II Subdivision being 27.65 acres out of Farm Tract 720 and 721, West Tract Subdivision, Weslaco, Hidalgo County, Texas. Located approximately 240 ft. North from the intersection of Mile 5 ½ West Road and Mile 6 ½ West Road. and authorize the Mayor to execute any related documents. (Staffed by Planning & Code Enforcement Department.)

E. Approval of six-month extension for the Final Plat for The Coves – being 18.48 acres out of Farm Tract 1030, West and Adams Tract Subdivision, Weslaco, Hidalgo County, Texas located on the Southside of mile 8 N. Rd. approximately 710' East of International Blvd. and authorize the Mayor to execute any related documents. (Staffed by Planning & Code Enforcement Department.)

F. Approval on Resolution 2024-41 to ratify acceptance of FY23 Operation Stone Garden Grant 3173409 (Operation dates 03/01/2024 to 02/28/2025) for an amount of \$300,000 with no match required and authorize the Mayor to execute any related documents. (Staffed by Police Department.)

G. Approval for a software support and maintenance renewal agreement for Tyler Technologies New World System used by Weslaco Police Department with CAD, Mobile Records and Reporting modules in the amount of \$75,827.63 from FY 23-24 Computer Vendor Support account and authorize the Mayor to execute any related documents. (Staffed by Information Technology Department.)

H. Approval to authorize staff to solicit bids for street materials to include Hot Mix, Caliche, and MC30 Oil and authorize the Mayor to execute any related documents. (Staffed by Public Works Department.)

Commissioner Gonzalez Jr. seconded by Commissioner Lopez moved to approve consent agenda as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

VI. NEW BUSINESS

A. Discussion and consideration after public hearing on behalf of Judith Cuellar to obtain an On-Premise Wine and Beer Retailer's Permit at 611 S Texas Blvd, also being Lot 19 & South (20') of lot 20, Block 49, Weslaco Original Townsite, Weslaco, Hidalgo County, and Texas

and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente, Planning & Code Enforcement Director, stated nineteen property owners were notified and no objection received; a conditional use permit has been previously issued for this location but has changed ownership. The Planning & Zoning Commission and staff recommended approval.

Commissioner Pedraza seconded by Commissioner Gonzalez Jr. moved to approve an On-Premise Wine and Beer Retailer's Permit at 611 S Texas Blvd. as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

B. Discussion and consideration after public hearing on behalf of Amber Sanchez to approve a Conditional Use Permit to operate an event center at 588 S Texas Blvd Ste. B, also being Lot 21-24, Block 41, Weslaco Original Townsite, Weslaco, Hidalgo County, Texas and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente stated twenty-three property owners were notified and no objection received; applicant proposed to operate a small event center and host children's events. The Planning & Zoning Commission and staff recommended approval.

Commissioner Pedraza seconded by Commissioner Lopez moved to approve a Conditional Use Permit to operate an event center at 588 S Texas Blvd Ste. B as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

C. Discussion and consideration on the request for a six-month extension for the Final Plat for Plaza de Paz being a 3.00-acre out of Lot 13, Block 137, West Tract Subdivision, Weslaco, Hidalgo County, Texas located at 1406 W. Pike Blvd. and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente stated this was a proposed two lot subdivision inside city limits; an extension granted for six months is set to expire March 3; developer requested another six-month extension and project has not commenced at all and for that reason The Planning and Zoning Commission and staff recommended denial of the request for extension. Staff stated the owner indicated he underwent difficulty in getting financing of the project and has since stated financing should be in place by July and project completion shortly after as there is minimal infrastructure needed.

Commissioner Lopez seconded by Mayor Pro Tem Farias moved to approve the request for a six-month extension for the Final Plat for Plaza de Paz as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

D. Discussion and consideration to approve the Final Plat for Bridge Heights Subdivision being 12.137 acres out of Farm Tract 799, West Tract Subdivision, Weslaco, Hidalgo County, Texas. Located approximately 765ft South along E. Mile 5 ½ N and North of Mile 5 N Road. and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente stated this was a proposed twenty-nine lot subdivision; located outside city limits; serviced with water and sewer by city; proposed use is for apartment and duplex and no variances requested. The Planning and Zoning & Commission and staff recommended approval.

Mayor Pro Tem Farias seconded by Commissioner Gonzalez Jr. moved to approve the Final Plat for Bridge Heights Subdivision as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

E. Discussion and consideration to approve the Final Plat for Rio Stone Subdivision Phase II being 14.19 acres out of Farm Tracts 648 and 649, West Tract Subdivision, Weslaco, Hidalgo County, Texas. Located approximately 1055 feet south of Mile 6 ½ North along the west side of South Milanos Road and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente stated this was a proposed sixty-four lot subdivision; located outside city limits; serviced with water by North Alamo Water Supply and sewer by city; proposed use is for apartment and duplex and no variances requested. The Planning and Zoning & Commission and staff recommended approval.

Commissioner Lopez seconded by Mayor Pro Tem Farias moved to approve the Final Plat for Rio Stone Subdivision Phase II with variance as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

F. Discussion and consideration to approve the Final Plat for Two Points Subdivision being 2.32 acres out of Lot 9, Block 174, West and Adams Tract Subdivision, Weslaco, Hidalgo County, Texas. Located on the southwest corner of the Mile 4 W Rd and Mile 12 ½ Rd. and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente stated this was a proposed two lot outside city limits; serviced with water by North Alamo Water Supply and sewer by on-site sanitary sewer (OSSF); developer requested a variance for OSSF as the nearest sanitary line is two miles south. The Planning and Zoning Commission and staff recommended approval.

Commissioner Pedraza seconded by Commissioner Lopez moved to approve the Final Plat for Two Points Subdivision with variance as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

G. Discussion and re-consideration for the Final Plat with the variance request for Vittoria Subdivision being 42.18-acre out of Farm Tract 165 and 166, West Tract Subdivision, Weslaco, Hidalgo County, Texas. Located on the southeast corner of Midway and Interstate 2 and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)

Rebekah de la Fuente stated proposed subdivision was approved June 20, 2023 by previous commission action; applicant was also granted a variance to allow for a 10 foot rear setback and now wanted a variance to allow for a 15 foot front setback for four lots only; a gas easement

surfaced and dedication of a 30 foot wide easement was required; developer has altered some of the lots and shifted some of the streets to allow for the easement to move forward. The Planning and Zoning Commission and staff recommended approval.

Commissioner Gonzalez Jr. seconded by Mayor Pro Tem Farias moved to approve the Final Plat with the variance request for Vittoria Subdivision as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

H. Discussion and consideration to authorize the Weslaco Police Department to conduct a weapon/equipment trade in the amount \$34,420 in credit with CTC Gunworks, LLC and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.)

Joel Rivera, Police Chief, stated an inventory of all the current officers' handguns, rifles, and shotgun were determined to be outdated; the inventory was sent to CTC Gunworks, LLC who proposed a company credit to be used as a trade-in to obtain new handguns and equipment. Staff recommended approval, stated the subsequent item are corresponding to this item and for the record vendor was Omnia Partners Contract #12-19.

Mayor Pro Tem Farias seconded by Commissioner Lopez moved to approve the Weslaco Police Department to conduct a weapon/equipment trade in the amount \$34,420 in credit with CTC Gunworks, LLC as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

I. Discussion and consideration to authorize the Weslaco Police Department to purchase the department's handguns in the amount of \$56,414.12 for sworn staff with \$40,000 from the FY 2023-24 general fund and \$16,414.12 from Asset Forfeiture funds and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.)

Joel Rivera recommended approval and noted the vendor was Omnia Partners Contract #12-19 a national cooperative for public agencies dealing with ammunition, weapons and police gear.

Mayor Pro Tem Farias seconded by Commissioner Lopez moved to approve Weslaco Police Department to purchase the department's handguns in the amount of \$56,414.12 for sworn staff with \$40,000 from the FY 2023-24 general fund and \$16,414.12 from Asset Forfeiture funds as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

J. Discussion and consideration on the presentation of the 2023 Racial Profiling Report submitted by the Weslaco Police Department to the State of Texas and authorize the Mayor to execute any related documents. Possible action. (Staffed by Police Department.)

Joel Rivera stated the Racial Profiling Report is required to be submitted annually; reported the 2023 Racial Profiling Report was submitted to the State of Texas; is a non-action item and no significant changes to the prior reporting submitted.

No action.

K. Discussion and consideration on an Interlocal Agreement between the City of Weslaco and the Rio Grande Valley Metropolitan Planning Organization, represented by the Lower Rio Grande Valley Development Council, for a cost participation from the City not to exceed \$31,250 for the engagement of a consultant to conduct a corridor study for the Southwest Loop Project and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Manager.)

Martin Garza, City Manager, stated the interlocal was between Rio Grande Valley Metropolitan Planning Organization, Hidalgo County Precinct 1 and the City; would approve a cost participation from the city in the amount of \$31,250 and Hidalgo County would also pay \$31,250 for a total cost of \$62,500; monies would engage the services of a consultant to do a corridor study and assess transportation needs and future development for an area that would be identified as the Southwest Loop Project to help with the congestion between FM1015 and the Westgate on the south side following the corridor of Mile 5. Staff recommended approval.

Commissioner Lopez seconded by Mayor Pro Tem Farias moved to approve Interlocal Agreement between the City of Weslaco and the Rio Grande Valley Metropolitan Planning Organization, represented by the Lower Rio Grande Valley Development Council, for a cost participation from the City not to exceed \$31,250 for the engagement of a consultant to conduct a corridor study for the Southwest Loop as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

L. Discussion and possible action on Senate Bill 1145 regarding childcare exemptions and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Manager.)

Martin Garza stated a new law SB 1145 allows any governmental agency to allow a tax exemption to childcare facilities; the bills intent is to promote the affordability and quality of childcare; stated the childcare facility would need to meet criteria for the exemption and went over them; staff prepared a list and stated in Weslaco there are 30 childcares, two are already exempt (Churches) and 12 meet criteria. Staff recommended approval to bring back to the commission an Ordinance that would allow a 50% tax exemption that is the minimal allowed and would have a total Ad Valorem exemption of \$22,606.65 to the tax roll.

Mayor Pro Tem Farias seconded by Commissioner Pedraza moved to approve staff prepare an ordinance back to the commission to allow an exemption of 50% s presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

M. Discussion and consideration to approve Resolution 2024-42 finding that AEP Texas Central Company's application to increase system-wide distribution and transmission rates within the city should be denied; finding that the city's reasonable rate case expenses shall be reimbursed by the company; and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Manager.)

Norma A. Cantu, City Secretary, stated for the record the Resolution was to suspend action not deny.

Martin Garza stated the resolution allows the suspension on the application to increase system-wide distribution and transmission rates within the city from AEP; allows to join other cities that are also served by AEP to engage consultants, Lloyd Gosselink Attorneys, for intervention to determine the best interest of the cities regarding the increase of rates. Staff recommended approval.

Commissioner Pedraza seconded by Commissioner Lopez moved to approve Resolution 2024-42 finding that AEP Texas Central Company's application to increase system-wide distribution and transmission rates within the city should be suspended as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

N. Discussion and consideration to solicit Engineering Services to update the City's Water Conservation and Drought Contingency Study and authorize the Mayor to execute any related documents. Possible action. (Staffed by Asst. City Manager.)

Andrew Munoz, Asst. City Manager, stated the City's Water Conservation and Drought Contingency Plan had been last reviewed in 2009; Inframark, as required, submits to TCEQ the 5-year plans but the growth of the city, demographics, infrastructure, and response to drought contingency plans no longer meet the Water Master requirements. Staff recommended approval to update City's Water Conservation and Drought Contingency and to solicit engineering services to assist. Staff recommended approval.

Martin Garza stated a committee of staff will evaluate and requested if a commissioner would be appointed. Mayor Gonzalez asked for a participant from the commission. Commissioner Lopez agreed to be an evaluator.

Mayor Pro Tem Farias seconded by Commissioner Gonzalez Jr. moved to approve solicitation for Engineering Services to update the City's Water Conservation and Drought Contingency Study as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

O. Discussion and consideration to solicit Professional Services for the appraisal of Airport Land and Facilities and authorize the Mayor to execute any related documents. Possible action. (Staffed by Airport Department.)

Patricia Hernandez, Airport staff, stated the Airport Master Plan was going through revisions and updates to the ground and facility lease agreements and to determine the best "Fair Market Value". Staff requested to solicit Professional Services for the appraisal of Airport Land and Facilities.

Andrew Munoz stated currently lease agreements were more for terminal facility and land and moving forward staff would want lease agreements not only for ground and facility use but also to have lease agreements for Non-Aeronautical – Aeronautical use; stated before this can be done need to determine actual usable space, use and square footage per tenant because an appraisal can justify the rental rates for the property approved by the commission and avoid getting into negotiations based on improvements. Staff recommended approval.

Commissioner Pedraza seconded by Commissioner Lopez moved to approve and solicit Professional Services for the appraisal of Airport Land and Facilities as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

P. Discussion and consideration to approve Ordinance 2024-10 repealing Ordinance 86-11 and adopting the Mid-Valley Rules and Standards for the Weslaco Mid-Valley Airport and authorize the Mayor to execute any related documents. First Reading of Ordinance 2024-10. Possible action. (Staffed by Airport Department.)

Patricia Hernandez stated the Rules and Regulations in place were adopted in 1986 to meet Federal Aviation Administration (FAA) minimum standards and guidelines. Staff recommended to approve the updated rules and standards as done by the consultants John DeCoster and Dan Benzon.

Andrew Munoz stated the consultants reviewed and researched existing operations of the airport and drafted the proposed rules and standards presented to meet the standards of FAA and TXDOT. Stated legal is reviewing and noted future use and as part of the 5-year capital improvements plan for the airport was to be a Part 139 Airport that allows a wider range of airport operations than a general aviation airport. The Mid-Valley Airport Advisory Board and staff recommended approval; will allow for a comment period from the airport tenants and any changes will come back to the commission.

Commissioner Lopez seconded by Commissioner Pedraza moved to approve Ordinance 2024-10 repealing Ordinance 86-11 and adopting the Mid-Valley Rules and Standards for the Weslaco Mid-Valley Airport as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

Q. Discussion and consideration to accept and file the Quarterly Investment Report for period ending December 31, 2023 and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.)

Rosie Cavazos, Finance Director, reported cash on deposit has increased as advalorem collections continues; monies moved from PNC accounts to LSNB is about fifty percent; interest received continues to exceed projections; interest earned to date for fiscal year 2024, is \$743,73 with the General fund recognized \$200,888 in interest on investments and remaining balance went to the respective capital projects funds. Staff recommended approval to accept and file.

Commissioner Pedraza seconded by Commissioner Lopez moved to accept and file the Quarterly Investment Report for period ending December 31, 2023 as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

R. Discussion and consideration to accept and file the Financial Reports (unaudited) as of December 31, 2023 for the General Fund, Water and Sewer Fund, Solid Waste Fund, and Airport Fund and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.)

Rosie Cavazos stated General Fund revenue collections were \$9.9million; expenditures were \$7.4million and operating surplus was at \$2.5million; sales tax collected was \$3.5million and interest earned was \$201,000; Water and Wastewater Fund had a positive change in fund of \$1,448,444 with a 190 days of working capital but noted bond obligations due will decrease days of working capital; Sanitation Fund had a positive change of \$50,380 with 60 days of working capital; Airport Fund had a net change of \$1.4million attributed to the sale of property and those proceeds will be used to pay off a note to the Weslaco Economic Development Corporation. Staff recommended approval to accept and file the financial reports (unaudited) as presented.

Commissioner Pedraza seconded by Commissioner Gonzalez Jr. moved to accept and file the Financial Reports (unaudited) as of December 31, 2023 for the General Fund, Water and Sewer Fund, Solid Waste Fund, and Airport Fund as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

S. Discussion and consideration to accept and file the annual financial audit of the Weslaco Economic Development Corporation and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.)

Jorge Lozano, Accountant Weslaco Economic Development, presented the financial highlights of the audit stating in 2023 there was a net increase of \$4million; total net position at the end of the year was \$22,434,335; revenues increased by \$3.6million and expenses increased by \$144,00; assets are at \$33million and long term debt increased to \$12.6million that is attributed to the new industrial park; reported the EDA grant is \$1.5 million; reported certificate of deposits is about \$5.2million and earning rates between 4.5-5.09 percent; cash balance also gaining interest with about \$9million in assets; assets for resale (land) in 2022 was at \$5.8million and increased to \$18.6million because of the infrastructure improvements done; revenues increased about \$1.6million from last year, other funding sources for 2023 \$11.8million (line of credit) and miscellaneous income of \$500,000. Thanked Rosie Cavazos for all her assistance extended to him during this process.

Commissioner Pedraza seconded by Commissioner Lopez moved to accept and file the annual financial audit of the Weslaco Economic Development Corporation as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

T. Discussion and consideration approving Change Order #4, pay application #21 and final payment for New Downtown Fire Station No. 2 as certified by the Architect and authorize the Mayor to execute any related documents. Possible action. (Staffed by Parks & Recreation Department.)

Omar Rodriguez, Parks & Recreation Director, stated the change order will decrease the contingency fund by \$24,085.14 for allowances credited for concrete, rebar, structural steel and CMU allowance. Stated the request was also for final payment in the amount \$138,053.72 less retainage in the amount \$158,780.91. Staff recommended approval of Change Order #4 and pay application #21.

Commissioner Lopez seconded by Mayor Pro Tem Farias moved to approve Change Order #4 and pay application #21 final payment for New Downtown Fire Station No. 2 as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

U. Discussion and consideration of the Swimming pool project report and seek authorization to proceed with schematic design and authorize the Mayor to execute any related documents. Possible action. (Staffed by Parks and Recreation Department.)

Omar Rodriguez stated at a workshop held, Sam Garcia, Architect, presented a site and expense analysis for the swimming pool project and the next step for the project was to proceed with the schematic design and staff requested direction.

Mayor Gonzalez requested no action and allow time to evaluate the priorities and needs of the city and suspend the project and revisit for feasibility during the budget planning period.

No action.

VII. EXECUTIVE SESSION

At 7:05 p.m. Mayor Pro Tem Farias seconded by Commissioner Pedraza moved to convene the regular meeting in Executive Session. The motion carried unanimously; Mayor Gonzalez was present and voting.

At 8:00 p.m. Mayor Gonzalez stated the City Commission had completed its Executive Session and reconvened the regular meeting as open to the public.

VIII. POSSIBLE ACTION ON WHAT IS DISCUSSED IN EXECUTIVE SESSION.

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.

No action.

B. Real Property - Consultation with City Attorney on the acquisition, sale, exchange, lease or value of real property located on 18th St, west of Pleasantview Drive described as being 12.16 acres of land out of a gross 14.82-acre tract of land out of Farm Tract 706, West Tract Subdivision, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Local Government Code.

Commissioner Pedraza seconded by Commissioner Lopez moved to approve staff and the Mayor to begin negotiations of real property located on 18th St, west of Pleasantview Drive as discussed in executive session. The motion carried unanimously; Mayor Gonzalez was present and voting.

C. Real Property - Consultation with the City Attorney regarding the purchase, exchange, lease or value of real property legally described as the South 12.50' of Lot 3 and Lots 4-9, Block 26, Weslaco Original Townsite, Subdivision, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Government Code.

Commissioner Lopez seconded by Commissioner Pedraza moved to approve staff and the Mayor to begin negotiations of real property described as the South 12.50' of Lot 3 and Lots 4-9, Block 26, Weslaco Original Townsite, Subdivision as discussed in executive session. The motion carried unanimously; Mayor Gonzalez was present and voting.

D. Real Property - Consultation with the City Attorney regarding the purchase, exchange, lease or value of real property legally described as the West Tract being an irregular tract of land out the N 416'-S435.45'-E671.78' FT 53 3.84 AC, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Government Code.

Commissioner Lopez seconded by Mayor Pro Tem Farias moved to authorize staff and the Mayor to begin negotiations of real property described as the South 12.50' of Lot 3 and Lots 4-9, Block 26, Weslaco Original Townsite, Subdivision as discussed in executive session. The motion carried unanimously; Mayor Gonzalez was present and voting.

E. Legal Consultation - Consultation with City Attorney regarding lawsuit styled Cause No. C-0430-24-H Emmanuel Jimenez v. Fire and Police Civil Service Commission for the City of Weslaco as authorized by Section §551.071 of the Texas Government Code.

No action.

F. Legal Consultation - Consultation with City Attorney regarding claim No. LB0000000210212 from Valerie Kramble as authorized by Section §551.071 of the Texas Government Code.

Commissioner Pedraza seconded by Commissioner Lopez moved to authorize staff and the City Attorney to settle claim No. LB0000000210212 from Valerie Kramble as discussed in executive session. The motion carried unanimously; Mayor Gonzalez was present and voting.

IX. ADJOURNMENT

Mayor Pro Tem Farias seconded by Commissioner Pedraza moved to adjourn the regular meeting of March 19, 2024 at 8:01 p.m. The motion carried unanimously; Mayor Gonzalez was present and voting.

CITY OF WESLACO

Adrian Gonzalez, **MAYOR**

ATTEST:

Norma A. Cantu, **CITY SECRETARY**



**MINUTES OF A REGULAR MEETING
WESLACO CITY COMMISSION
APRIL 2, 2024**

On Tuesday, April 2, 2024, at 5:30 p.m. the City Commission of the City of Weslaco, Texas convened in a Regular Meeting at City Hall in the Legislative Chamber, located at 255 South Kansas Avenue with the following member's present:

PRESENT:	Mayor	Adrian Gonzalez
	Mayor Pro Tem	Adrian Farias
	Commissioner	JP Rodriguez
	Commissioner	Letty Lopez
	Commissioner	Israel Gonzalez Jr.
	Commissioner	Greg Kerr

ABSENT:	Commissioner	Josh Pedraza
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STAFF PRESENT:	Martin Garza	City Manager
	Norma A. Cantu	City Secretary
	Juan E. Gonzalez	City Attorney

Also present: Aida Vega, Deputy City Secretary, Rosie Cavazos, Finance Director, Rebekah de la Fuente, Director of Planning and Code Enforcement, MariCarmen Garcia, Asst. Library Director, Luz Galindo, HR Director, Albert Aldana, City Engineer, Antonio Lopez, Fire Chief, Joel Rivera, Police Chief, David Arce, Public Works Director, Rick Mendoza, IT Director, Rosa Badillo, Court Coordinator, George Quilantan, Inframark and other staff members.

I. CALL TO ORDER

A. Certification of Public Notice.

Mayor Gonzalez called the meeting to order and certified the public notice of the meeting as properly posted Thursday, March 28, 2024.

B. Invocation.

Pastor Elias Garza from Calvary Christian Center Church led the invocation.

C. Pledge of Allegiance.

Mayor Gonzalez led the "Pledge of Allegiance and Texas Flag."

D. Roll Call.

Norma A. Cantu, City Secretary, called the roll noting the absence of Commissioner Pedraza and a quorum present.

E. Mayoral recognition.

1) Proclamation/Recognition - Elizabeth M. Walker

Mayor Gonzalez honored the memory, legacy and dedication of former Assistant City Manager and City Secretary Elizabeth M. Walker.

2) Proclamation/Recognition - Richard Stubbs, retirement

Mayor Gonzalez recognized and congratulated Captain Richard Stubbs on his retirement after the twenty-seven years of service to the City of Weslaco Fire Department.

3) Recognition of Weslaco High School Dreamettes.

Mayor Gonzalez recognized the accomplishment of the Weslaco High School Dreamettes attaining National Grand Champion status at the Showtime International Regional Competition on March 9, 2024.

II. PUBLIC COMMENTS

None.

III. REPORTS

A. Weslaco Economic Development Corporation.

Steve Valdez, EDC Executive Director, reported on the RGV Partnership Weslaco Commercial and Investment Tour that had 80 attendees; Texas Roadhouse to open in May; McDonalds broke ground in March (on FM1015) and hoped to open by June; a third Starbucks near the Neighborhood Walmart coming soon; staff continues to work with downtown merchants on matters of concerns; working with Workforce Solutions to host a “Second Chance Job Fair” target audience is to help those individuals that have been through the criminal justice as well as open to all the community; working with Governors Office in having an event known as Governors Small Business Summit in Weslaco with 180 registered for the event.

B. Weslaco Chamber of Commerce & Visitor Center.

Barbara Jean Garza, President/CEO, stated the Texas Onion Fest was one of the biggest event held this year; presented the destination marketing report expenditures for March 2024 totaled \$16,069; visitors for the month was 1,825 that included voters; went over upcoming events and ribbon cuttings; Glazers Ribbon cutting is tentatively scheduled for April 24 at 10am; presented community events noting their Annual Weslaco Awards had Teddy’s Barbecue, Business of the Year; Cynthia Benavides, Woman of the Year; Daniel Montez, Man of Year and Randy Summers Lifetime Achievement; Weslaco Royal Pageant had six new Royals named; an upcoming event was the Weslaco Job Fair and promoting the solar eclipse viewing by passing out goody bags to the community that has solar glasses and other items to enjoy.

IV. CONSENT AGENDA

All items listed under the Consent Agenda are considered to be routine, and the Governing Body has been furnished with background and support material and will be enacted by one motion. There will be no separate discussion of these items. If discussion is desired, the item(s) will be removed from the consent agenda by the Mayor, a Commission member or the City Manager and will be considered separately.

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

1) Ordinance 2024-10 repealing Ordinance 86-11 and adopting the Mid-Valley Rules and Standards for the Weslaco Mid-Valley Airport and authorize the Mayor to execute any related documents. (First reading held March 19, 2024; staffed by Airport Department.)

B. Approval on Resolution 2024-43 to apply for the Wal-mart Foundation Community Grant from Wal-mart 1041 in the amount of \$5,000 to support police community programs and authorize the Mayor to execute any related items. (Staffed by the Police Department.)

C. Approval on Resolution 2024-44 to apply for the Wal-mart Foundation Community Grant from Wal-Mart 6159 in the amount of \$2,000 to support police community programs and authorize the Mayor to execute any related items. (Staffed by the Police Department.)

D. Approval on Resolution 2024-45 to submit an application for funding assistance made available through FY2023 Staffing for Adequate Fire and Emergency Response (SAFER) from the Department of Homeland Security and FEMA and authorize the Mayor to execute any related documents. (Staffed by City Grant Writer and Fire Chief.)

Mayor Gonzalez requested item D be withheld for discussion.

Commissioner Kerr seconded by Commissioner Rodriguez moved to approve consent agenda withholding item D as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

D. Approval on Resolution 2024-45 to submit an application for funding assistance made available through FY2023 Staffing for Adequate Fire and Emergency Response (SAFER) from the Department of Homeland Security and FEMA and authorize the Mayor to execute any related documents. (Staffed by City Grant Writer and Fire Chief.)

Antonio Lopez, Fire Chief, stated with assistance from the grant writer's office, staff requested approval to apply for the SAFER Grant; is a federal grant and very competitive throughout the united states that fire departments seeking funding sources for staffing. Staff recommended approval and the request is for six positions that is a cost share over a three period if awarded.

Commissioner Lopez seconded by Commissioner Gonzalez Jr. moved to approve Resolution 2024-45 to apply for funding assistance made available through FY2023 Staffing for Adequate Fire and Emergency Response (SAFER) from the Department of Homeland Security and FEMA. The motion carried unanimously; Mayor Gonzalez was present and voting.

For the record following is the caption of Ordinance 2024-10.

ORDINANCE NO. 2024-10

AN ORDINANCE OF THE CITY OF WESLACO ADOPTING RULES AND STANDARDS FOR THE MID VALLEY AIRPORT, PROVIDING FOR AMENDMENTS TO THE RULES AND STANDARDS, PROVIDING A SEVERABILITY CLAUSE; TO PROVIDE FOR AN EFFECTIVE DATE; PROVIDING FOR PENALTIES AND ORDAINING OTHER MATTERS WITH RESPECT TO THE SUBJECT MATTER HEREOF.

CITY OF WESLACO
/s/Adrian Gonzalez, MAYOR

ATTEST:
/s/Norma A. Cantu, CITY SECRETARY

APPROVED AS TO FORM:
/s/Juan E. Gonzalez, CITY ATTORNEY

V. NEW BUSINESS

A. Discussion and consideration to approve an Interlocal Agreement between the City of Weslaco and City of Mercedes for Sanitary Sewer and Water services for Camino de Verdad Phase II and authorize the Mayor to execute any related documents. Possible action. (Staffed by the Planning and Code Enforcement Department.)

Rebekah de la Fuente, Planning and Code Enforcement Director, stated the proposed subdivision is outside city limits and in the ETJ of Weslaco as well as some areas are outside the city's CCN's for water and sanitary sewer; the development is within Mercedes city limits and CCN's for utilities, but they do not currently have any utilities in the area. The proposed agreement will allow Weslaco to provide utilities for the development until Mercedes is able to extend their services to this area. The City Attorney has reviewed and approved the verbiage within the agreement.

Commissioner Lopez seconded by Commissioner Rodriguez moved to approve an Interlocal Agreement between the City of Weslaco and City of Mercedes for Sanitary Sewer and Water services for Camino de Verdad Phase II as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

B. Discussion and consideration on the petition from Garvic Properties, LP for the release of Milanos Estates Phase II, III and IV real property located in the City's Extraterritorial Jurisdiction and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement.)

Rebekah de la Fuente stated the proposed subdivisions are located outside the city limits of Weslaco but are currently located in the City's ETJ; final plat approval for Phase II and III was received in prior commission action and Phase IV is under construction; City provides water and sanitary sewer for all three phases of the subdivision; owner requested removal from the city's ETJ pursuant to Senate Bill 2038 which came into effect on September 1, 2023. Staff recommended approval based on Senate Bill 2038.

In response to Mayor Gonzalez and Commissioner Kerr, the bill removes all authority from the city, but the city has authority over water and sewer lines that belong to the city. The City Attorney stated this is a new law and the bill does not allow for any discretion, so long as the owner files a petition with the city from removal of a city's ETJ. Staff also reached out to TML who opined the same and noted the city can control the construction of water and sewer lines and if the city was to issue building permits it would be under the authority of a Development Agreement that would be between the City and the Developer.

Commissioner Kerr seconded by Commissioner Lopez moved to approve the petition from Garvic Properties, LP for the release of Milanos Estates Phase II, III and IV real property located in the City's Extraterritorial Jurisdiction as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

C. Discussion and consideration on the petition from DASC Investments LLC for the release of Highland Manor Phase III real property located in the City's Extraterritorial Jurisdiction and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning and Code Enforcement.)

Rebekah de la Fuente stated the proposed subdivision is located outside city limits and currently located in the City's ETJ; final plat approval was received in prior commission action and under construction under Hidalgo County jurisdiction; no utilities are provided from the city and supplied with water from North Alamo Water Supply Corp. (NAWSC) and sanitary sewer through on-site sewage facility (OSSF). The owner requested removal from the city's ETJ pursuant to Senate Bill 2038. Staff recommended approval based on Senate Bill 2038.

Commissioner Lopez seconded by Commissioner Kerr moved to approve the petition from DASC Investments LLC for the release of Highland Manor Phase III real property located in the City's Extraterritorial Jurisdiction as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

Mayor Pro Tem Farias entered the meeting.

D. Discussion and consideration on Ordinance 2024-11 adopting a 50% property tax exemption for qualifying child-care facilities in accordance with Senate Bill 1145 and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-11. Possible action. (Staffed by City Manager.)

Martin Garza, City Manager, stated the ordinance was in response to previous commission approval to allow an exemption of property tax for child-care facilities in accordance with the voter's approval of Proposition 2 from an election held November 7, 2023. Staff recommended approval to adopt the ordinance allowing a 50% property tax exemption for qualifying child-care facilities.

Commissioner Kerr seconded by Commissioner Lopez moved to approve Ordinance 2024-11 adopting a 50% property tax exemption for qualifying child-care facilities as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

E. Discussion and consideration on renewal of the agreement with Armando Martinez dba M-5 Texas Enterprises LLC Consulting Services and authorize the Mayor to execute any related documents. Possible action. (Staffed by Asst. City Manager.)

Andrew Munoz, Assistant City Manager, requested no action as components of the agreement are being negotiated.

In response to Mayor Pro Tem Farias, Andrew Munoz stated performance measures were being looked at such as a schedule of when trainings are being done (dates) in the calendar year; fire personnel are mandated to attend because it is part of their certification requirements and moving forward contracts/agreements will have this standard language.

No action.

F. Discussion and consideration accepting, replacing and using the following Weslaco Mid-Valley Airport Lease Agreements:

A) Third Party Development and Ground Lease.

B) Third Party Lease of City Owned Facilities - Non-Aeronautical.

C) Third Party Lease of City Owned Facilities - Aeronautical.

and authorize the Mayor to execute any related documents. Possible action. (Staffed by Airport Department.)

Andrew Munoz stated when revisions to the templates of lease agreements are done staff presents them for approval to the Airport Advisory Board and City Commission for review and consensus of the lease templates that become a part of the negotiating process with any tenant; currently there are only ground and facility use agreements and nothing in place for the use of airport and have integrated non-aeronautical and aeronautical use of the facility and improvements of the airport; consultants assisted in the changes to the lease agreements that are in compliance with FAA and TxDOT regulations. The Airport Advisory Board and staff recommended approval.

Commissioner Kerr seconded by Mayor Pro Tem Farias moved to approve, accept and replace the Third-Party Development and Ground Lease, Third Party Lease of City Owned Facilities - Non-Aeronautical and Third-Party Lease of City Owned Facilities - Aeronautical airport lease agreements as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

G. Discussion and consideration to solicit Request for Bids (RFB) for security services at the Weslaco Mid-Valley Airport and authorize the Mayor to execute any related documents. Possible action. (Staffed by Airport Department.)

Andrew Munoz stated with the growth of the airport, there has been an increase in airport operations especially after hours; currently Weslaco PD provides patrol that has increased around the airport because of activity; spoke with Police Chief and acknowledged the need for security is becoming a necessity. Staff requested to solicit bids for these services and to allow for the remainder of the year part-time security services. Staff during the budget process will request for

monies for security services personnel (24/7) for airport operations because of growth and afterhours activity. Staff recommended approval.

Commissioner Lopez seconded by Commissioner Rodriguez moved to approve and solicit Request for Bids (RFB) for security services at the Weslaco Mid-Valley Airport as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

H. Discussion and consideration to solicit Statement of Qualifications (SOQ) for Engineering Services to conduct a Feasibility Study, Environmental Determination, Design Services, Grant Administration and Construction Bid Documents for the proposed Runway and Parallel Taxiway expansion for the Weslaco Mid-Valley Airport and authorize the Mayor to execute any related documents. Possible action. (Staffed by Airport Department.)

Andrew Munoz stated in discussions with TXDOT-Aviation regarding improvements at the airport specifically the proposed runway and parallel taxiway expansion, staff was advised and recommended to use the city's years 3, 4 and 5 of the BIL/IIJA (ARPA funds for airports) for the engineering services to conduct a feasibility study, environmental determinations, grant administration, engineering design services, and the development of construction/bid documents. Staff recommended approval as it will expedite process and is a cost savings to the city time in moving forward for these improvements and noted TXDOT will reimburse cost at a 90/10 ratio.

Commissioner Kerr seconded by Commissioner Lopez moved to approve and solicit Statement of Qualifications (SOQ) for Engineering Services to conduct a Feasibility Study, Environmental Determination, Design Services, Grant Administration and Construction Bid Documents for the proposed Runway and Parallel Taxiway expansion for the Weslaco Mid-Valley Airport as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

For the record a committee is composed of Homer Rhodes, Andrew Munoz, Randy Summers, Chairperson for the Airport Advisory Board, Albert Aldana and representative from the commission. Mayor Gonzalez stated he would get back with staff on the commissioner.

I. Discussion and consideration to declare old and expired fire equipment as surplus, such as end of life bunker gear, helmet, pants, boots, coats and authorize the Mayor to execute any related documents. Possible action. (Staffed by Fire Department.)

Antonio Lopez, Fire Chief, stated an inventory of had been done of fire equipment that had reached end of life use for bunker gear, helmet, pants, boots and coats. Staff recommended approval to declare the fire equipment as surplus.

Commissioner Kerr seconded by Commissioner Lopez moved to approve and declare old and expired fire equipment as surplus, such as end of life bunker gear, helmet, pants, boots, coats as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

J. Discussion and consideration to donate old fire equipment declared as surplus (bunker gear, coats, helmets, pants, boots) to sister city Rio Bravo Fire Department and authorize the Mayor to execute any related documents. Possible action. (Staffed by Fire Department.)

Antonio Lopez recommended to donate the fire equipment declared as surplus in the previous item that consisted of 10 helmets, 10 pants, 10 boots, and 10 coats. Staff recommended to donate the item's to our Sister City Rio Bravo Fire Department that is much needed. Staff recommended approval.

Commissioner Kerr seconded by Commissioner Lopez moved to approve and donate old fire equipment declared as surplus (bunker gear, coats, helmets, pants, boots) to sister city Rio Bravo Fire Department as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

Mayor Gonzalez changed the order of day and introduced items L and M. There was no objection.

L. Discussion and consideration to award HGAC Buy Contract Number RC01-21 to vendor IPL North America Inc. for the purchase of 715 residential Omnicart trash bins for an amount not to exceed \$36,443 and authorize the Mayor to execute any related documents. Possible action. (Staffed by Solid Waste Division.)

David Arce, Public Works Director, stated more residential containers were needed; currently there was about 120 bins in back stock; delivery is 6-7 weeks to arrive; is the third order of replenishment from the initial order of all new bins. Staff recommended approval to order 715 to maximize the freight charges and a budget will be required.

Commissioner Kerr seconded by Commissioner Lopez moved to approve and award HGAC Buy Contract Number RC01-21 to vendor IPL North America Inc. for the purchase of 715 residential Omnicart trash bins for an amount not to exceed \$36,443 as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

M. Discussion and consideration to increase the original purchase order 22-2432 for the residential garbage truck from April 2022 from Rush Enterprises to an amount not to exceed \$7,900 and authorize the Mayor to execute any related documents. Possible action. (Staffed by Solid Waste Division.)

Mayor Pro Tem Farias and Commissioner Rodriguez abstained from discussion and vote.

David Arce stated that notice was sent because of an increase in materials, the Automatic Side Loader originally ordered at a cost \$336,291 was now \$343,963.89 for a difference of \$7,672.89; truck has been on order since approved April 2022. Staff recommended approval to increase the original purchase order 22-2432 for the residential garbage truck from Rush Enterprises.

Commissioner Kerr seconded by Commissioner Lopez moved to approve to increase the original purchase order 22-2432 for Rush Enterprises for an amount not to exceed \$7,900 as presented. The motion carried; Mayor Pro Tem Farias and Commissioner Rodriguez abstained; Mayor Gonzalez was present and voting.

K. Discussion and possible action after interviews with the firms that submitted for consideration of the City of Weslaco Alton Landfill Post-Closure Care Monitoring (RFQ No. 2023-24-15) and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.)

David Arce stated on March 7, 2024 statements of qualifications from three firms were submitted being Raba Kistner, Terracon Consultants and Weaver Consultants Group; all firms were in attendance to make a 10-minute interview with each firm followed by a question and answer; order of interviews was determined with Terracon, Raba-Kistner and Weaver with no objection from the firms and would wait in lobby until they were up to present. Staff provided a ranking to determine the firms ranking from the commission. The recommendation from staff would be selection of a firm and approval to negotiate an agreement.

Each firm presented their qualifications all reviewing their team players roles and expectations, project experience, office locations, working relationships with regulatory agencies, knowledge of field activities for landfills and other support services offered.

After a brief question and answer with each firm rankings were submitted and calculated by staff. David Arce stated rankings showed Weaver Consultants as 3, Terracon Consultants 2, and Raba Kistner 1.

Commissioner Kerr seconded by Commissioner Lopez moved to approve staff negotiate an agreement with Raba Kistner for the City of Weslaco Alton Landfill Post-Closure Care Monitoring and back to the commission for approval as presented. The motion carried unanimously; Mayor Gonzalez was present and voting.

VI. EXECUTIVE SESSION

At 7:15 p.m. Mayor Pro Tem Farias seconded by Commissioner Lopez moved to convene the regular meeting in Executive Session. The motion carried unanimously; Mayor Gonzalez was present and voting.

At 8:40 p.m. Mayor Gonzalez stated the City Commission had completed its Executive Session and reconvened the regular meeting as open to the public.

VII. POSSIBLE ACTION ON WHAT IS DISCUSSED IN EXECUTIVE SESSION

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.

No action.

B. Real Property - Consultation with City Attorney on the acquisition, sale, exchange, lease or value of real property located on 18th St, west of Pleasantview Drive described as being 12.16 acres of land out of a gross 14.82-acre tract of land out of Farm Tract 706, West Tract Subdivision, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Local Government Code.

No action.

C. Real Property - Consultation with the City Attorney regarding the purchase, exchange, lease or value of real property legally described as the South 12.50' of Lot 3 and Lots

4-9, Block 26, Weslaco Original Townsite, Subdivision, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Government Code.

No action.

D. Real Property - Consultation with the City Attorney regarding the purchase, exchange, lease or value of real property legally described as the West Tract being an irregular tract of land out the N 416'-S435.45'-E671.78' FT 53 3.84 AC, Weslaco, Hidalgo County, Texas as authorized by Section §551.072 of the Texas Government Code.

No action.

E. Legal Consultation - Consultation with City Attorney relating to potential litigation regarding the claim against PNC Bank as authorized by Section §551.071 of the Texas Government Code.

No action.

F. Legal Consultation - Consultation with City Attorney relating to potential claim(s) on Villa de Cortez Parking Structure as authorized by Section §551.071 of the Texas Government Code.

Commissioner Lopez seconded by Commissioner Kerr moved to authorize staff and City Attorney to settle claim against TML regarding Villa de Cortez Parking Structure as discussed in executive session. The motion carried unanimously; Mayor Gonzalez was present and voting.

G. Legal Consultation - Consultation with City Attorney on personnel matters relating to the fire department as authorized by Section §551.071 of the Texas Government Code.

Commissioner Kerr seconded by Commissioner Lopez moved to authorize staff and City Attorney to proceed on personnel matters as discussed in executive session. The motion carried unanimously; Mayor Gonzalez was present and voting.

H. Economic Development - Consultation with the City Attorney regarding financial offer or other incentives for Project Pleasant Grove as authorized by Section §551.087 of the Texas Local Government Code.

Commissioner Kerr abstained from discussion and vote.

Commissioner Lopez seconded by Commissioner Gonzalez Jr. moved to approve the financial offer or other incentives for Project Pleasant Grove as discussed in executive session. The motion carried; Commissioner Kerr abstained; Mayor Gonzalez was present and voting.

VIII. ADJOURNMENT

Commissioner Kerr seconded by Commissioner Rodriguez moved to adjourn the regular meeting of April 2, 2024 at 8:44 p.m. The motion carried unanimously; Mayor Gonzalez was present and voting.

CITY OF WESLACO

Adrian Gonzalez, **MAYOR**

ATTEST:

Norma A. Cantu, **CITY SECRETARY**



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-20	
From:			
Subject: Ordinance 2024-11 adopting a 50% property tax exemption for qualifying child-care facilities in accordance with Senate Bill 1145 and authorize the Mayor to execute any related documents. (First reading held April 2, 2024; staffed by City Manager.)			
Background:			
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):			
ADELAIDA VEGA Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation:			
Attachments, if any: O2024-11 Child Care Exemption property taxes			
Responsibilities upon Approval:			

ORDINANCE NO. 2024-11

AN ORDINANCE OF THE CITY OF WESLACO ADOPTING A FIFTY (50%) PROPERTY TAX EXEMPTION FOR QUALIFYING CHILDCARE FACILITIES AS AUTHORIZED UNDER TEXAS TAX CODE SECTION 11.36 AND ARTICLE VIII SECTION 1-R OF THE TEXAS CONSTITUTION; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS the voters of the State of Texas approved Proposition 2 on November 7, 2023, amending Article VIII of the Texas Constitution by adding Section 1-R to authorize ad valorem tax exemptions for childcare facilities; and

WHEREAS the Texas Legislature enacted Senate Bill 1145, which amended the Texas Tax Code to allow property tax exemptions for certain childcare facilities, as codified in Texas Tax Code Section 11.36; and

WHEREAS the Weslaco City Commission recognizes and understands the importance of childcare services to the citizens of Weslaco; and

WHEREAS the Weslaco City commission recognizes the economic challenges faced by childcare providers and the necessity of quality childcare services for the citizens of Weslaco; and

WHEREAS an exemption of 50% of the appraised value of all or a portion of the real property used to operate a childcare facility pursuant to Texas Tax Code is in the public interest.

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

SECTION 1: The findings in this ordinance are true and incorporated by reference.

SECTION 2: All terms used in this ordinance shall be defined and have the meanings ascribed to them in Texas Tax Code Section 11.36.

SECTION 3: The City of Weslaco hereby adopts a property tax exemption for qualifying childcare facilities under the authority of Texas Tax Code Section 11.36 and Article VIII, Section 1-R of the Texas Constitution and said exemption to be effective January 1, 2024.

SECTION 4: All qualifying persons, owners and childcare operators may be entitled to an exemption from ad valorem taxation of 50% of the appraised value of:

- (a) The real property the person owns and operates as a qualifying childcare facility.
- (b) The portion of the real property that the person owns and leases to a person who uses the property to operate a qualifying childcare facility.

SECTION 5: The property tax exemption adopted by this ordinance is subject to the limitation, requirements, definitions, and terms of Texas Tax Code Section 11.36.

That this Ordinance shall take effect immediately from and after its date of final passage.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 2nd day of April 2024.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this 16th day of April 2024.

CITY OF WESLACO

Adrian Gonzalez, MAYOR

ATTEST:

Norma A. Cantu, CITY SECRETARY

APPROVED AS TO FORM:

Juan E. Gonzalez, CITY ATTORNEY



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-379	
From: David Arce			
Subject: Approval to authorize staff to solicit bids for manhole rehabilitation and authorize the Mayor to execute any related documents. (Staffed by Public Works Department.)			
Background: Manholes are needing to be rehab around the westgate and 6th street area. We have had 2 recent collapse manholes in the area.			
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):			
David Arce David Arce Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Approval			
Attachments, if any: Memo 2024 Manhole rehab 2			
Responsibilities upon Approval:			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

Date: April 16, 2024
To: City Commission
From: David Arce, Public Works Director
Subject: SOLICIT FOR MANHOLE REHAB
Cc: Martin Garza, City Manager
Rosie Cavazos, Finance Director

Requesting to solicit for manhole rehab around the 6th and Clifford/Silva area. We have had 2 emergency manholes repairs in the area. Staff is anticipating 4-5 manholes to be repaired. We are asking for new rings, covers, new bench, and an epoxy coating for the walls. Some locations will need the concrete around the cover as well.

Staff Recommends Approval.



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-74	
From:			
Subject: Approval to authorize staff to solicit bid proposals for the demolition of the Porter Doss Library and construction of a new exterior wall to the Theater; and, authorize the Mayor to execute any related documents. (Staffed by Parks & Recreation Department.)			
Background: There is a shared wall between the Porter Doss Building and the Theater. The scope of this project is to build a new wall for the Theater and the demolition of the Porter Doss building in preparation for the new library construction. This is a separate contract from the new library. Once bids are received, staff will evaluate for recommendation to award at a later date. The tentative timeline is as follows: 5/1/2024 1st advertisement in the Advance News Journal 5/8/2024 2nd advertisement in the Advance News Journal 5/10/2024 Pre-Bid Conference at 10:00 AM / ZOOM 5/10/2024 Possible walk through / inspection from 1:00 PM to 3:00 PM 5/17/2024 Last day of questions at 5:00 PM 5/31/2024 Bid submission deadline & Opening at 10:00 AM / ZOOM 6/18/2024 Award of Bid - City Commission Meeting			
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):			
OMAR RODRIGUEZ OMAR RODRIGUEZ Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-167	
From: Albert Aldana			
Subject: Approval of Resolution 2024-46 to enter into an agreement with TxDOT for a public event in the city limits of Weslaco requiring the closure of Farm to Market Rd 88 (Texas Blvd) between US Business 83 Highway and 6th Street from 2:00 pm to 11:00 pm for the 4th of July Drone Display event on July 5, 2024, allowing public consumption of alcohol on the street from US Business 83 Highway to 6th Street; waiving fees and ordinances associated with the event; approving support by City of Weslaco, Weslaco Parks and Recreation, Public Works, Police, Fire, and EMS Department and authorize the Mayor to execute any related documents. (Staffed by Engineering Department.)			
Background: See attached memo.			
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):			
ADELAIDA VEGA Martin Garza		Created/Initiated New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any: Agreement of Temporary Closure of State Right-Of-Way_4th of July Event, R2024-46 TXDot closure for 4th of July Drone event			
Responsibilities upon Approval:			

STATE OF TEXAS §
COUNTY OF §

**AGREEMENT FOR THE TEMPORARY CLOSURE
OF STATE RIGHT-OF-WAY**

THIS AGREEMENT is made by and between the State of Texas, acting by and through the Texas Department of Transportation, hereinafter called the "State," and the City of _____, a municipal corporation, acting by and through its duly authorized officers, hereinafter called the "City."

W I T N E S S E T H

WHEREAS, the State owns and operates a system of highways for public use and benefit, including _____, in _____, County; and

WHEREAS, the City has requested the temporary closure of _____
Between US Business 83 and 6th St _____ for the purpose of _____
4th of July Event on July 5, 2024 _____, as described in the attached "Exhibit A," hereinafter identified as the "Event;" and

WHEREAS, the Event will be located within the City's incorporated area; and

WHEREAS, the State, in recognition of the public purpose of the Event, wishes to cooperate with the City so long as the safety and convenience of the traveling public is ensured and that the closure of the State's right-of-way will be performed within the State's requirements; and

WHEREAS, on the 16th day of _____, 2024, the _____ City Council passed Resolution / Ordinance No. _____, attached hereto and identified as "Exhibit B," establishing that the Event serves a public purpose and authorizing the City to enter into this agreement with the State; and

WHEREAS, 43 TAC, Section 22.12 establishes the rules and procedures for the temporary closure of a segment of the State highway system; and

WHEREAS, this agreement has been developed in accordance with the rules and procedures of 43 TAC, Section 22.12;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties hereto, to be by them respectively kept and performed as hereinafter set forth, it is agreed as follows:

A G R E E M E N T

Article 1. CONTRACT PERIOD

This agreement becomes effective upon final execution by the State and shall terminate upon completion of the Event or unless terminated or modified as hereinafter provided.

Article 2. EVENT DESCRIPTION

The description of the Event, including the proposed schedule of start and stop times, approximate number of people attending the Event, and equipment involved shall be attached hereto and identified as "Exhibit C."

Article 3. OPERATIONS OF THE EVENT

- A.** The City shall assume all costs for the operations associated with the Event, to include but not limited to, plan development, materials, labor, public notification, providing protective barriers and barricades, protection of highway traffic and highway facilities, and all traffic control and temporary signing.
- B.** The City shall submit to the State for review and approval the construction plans, if construction or modifications to the State's right-of-way is required, the traffic control and signing plans, traffic enforcement plans, and all other plans deemed necessary by the State.
- C.** The City will not initiate closure prior to 24 hours before the scheduled Event and all barriers and barricades will be removed and the highway reopened to traffic within 24 hours after the completion of the Event.
- D.** The City will provide adequate enforcement personnel to prevent vehicles from stopping and parking along the main lanes of highway right-of-way and otherwise prevent interference with the main lane traffic by both vehicles and pedestrians. The City will prepare a traffic enforcement plan, to be approved by the State in writing at least 48 hours prior to the scheduled Event. Additionally, the City shall provide to the State a letter of certification from the law enforcement agency that will be providing traffic control for the Event, certifying that they agree with the enforcement plan and will be able to meet its requirements.
- E.** The City hereby assures the State that there will be appropriate passage allowance for emergency vehicle travel and adequate access for abutting property owners during construction and closure of the highway facility. These allowances and accesses will be included in the City's traffic control plan.
- F.** The City will avoid or minimize damage, and will, at its own expense, restore or repair damage occurring outside the State's right-of-way and restore or repair the State's right-of-way, including roadway and drainage structures, signs, and pavement, etc. to a condition equal to that existing before the closure, and, to the extent practicable, restore the natural environment, including landscape features.

Article 4. OWNERSHIP OF DOCUMENTS

Upon completion or termination of this agreement, all documents prepared by the City will remain the property of the City. All data prepared under this agreement shall be made available to the State without restriction or limitation on their further use.

Article 5. TERMINATION

- A.** This agreement may be terminated by any of the following conditions:
 - (1) By mutual written agreement and consent of both parties.
 - (2) By the State upon determination that use of the State's right-of-way is not feasible or is not in the best interest of the State and the traveling public.
 - (3) By either party, upon the failure of the other party to fulfill the obligations as set forth herein.
 - (4) By satisfactory completion of all services and obligations as set forth herein.
- B.** The termination of this agreement shall extinguish all rights, duties, obligations and liabilities of the State and City under this agreement. If the potential termination of this agreement is due to the failure of the City to fulfill its contractual obligations as set forth herein, the State will notify the City that possible breach of contract has occurred. The City

must remedy the breach as outlined by the State within ten (10) days from receipt of the State's notification. In the event the City does not remedy the breach to the satisfaction of the State, the City shall be liable to the State for the costs of remedying the breach and any additional costs occasioned by the State.

Article 6. DISPUTES

Should disputes arise as to the parties' responsibilities or additional work under this agreement, the State's decision shall be final and binding.

Article 7. RESPONSIBILITIES OF THE PARTIES

The State and the Local Government agree that neither party is an agent, servant, or employee of the other party and each party agrees it is responsible for its individual acts and deeds as well as the acts and deeds of its contractors, employees, representatives, and agents.

Article 8. INSURANCE

A. Prior to beginning any work upon the State's right-of-way, the City and/or its contractors shall furnish to the State a completed "Certificate of Insurance" (TxDOT Form 1560, latest edition) and shall maintain the insurance in full force and effect during the period that the City and/or its contractors are encroaching upon the State right-of-way.

B. In the event the City is a self-insured entity, the City shall provide the State proof of its self-insurance. The City agrees to pay any and all claims and damages that may occur during the period of this closing of the highway in accordance with the terms of this agreement.

Article 9. AMENDMENTS

Any changes in the time frame, character, agreement provisions or obligations of the parties hereto shall be enacted by written amendment executed by both the City and the State.

Article 10. COMPLIANCE WITH LAWS

The City shall comply with all applicable federal, state and local environmental laws, regulations, ordinances and any conditions or restrictions required by the State to protect the natural environment and cultural resources of the State's right-of-way.

Article 11. LEGAL CONSTRUCTION

In case one or more of the provisions contained in this agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions hereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

Article 12. NOTICES

All notices to either party by the other required under this agreement shall be delivered personally or sent by certified U.S. mail, postage prepaid, addressed to such party at the following respective addresses:

City:	State:
City of Weslaco	Texas Department of Transportation
255 South Kansas	Pharr District
Weslaco, TX 78596	600 W. Expressway 83
_____	Pharr, TX 78577

All notices shall be deemed given on the date so delivered or so deposited in the mail, unless otherwise provided herein. Either party hereto may change the above address by sending written notice of such change to the other in the manner provided herein.

Article 13. SOLE AGREEMENT

This agreement constitutes the sole and only agreement between the parties hereto and supersedes any prior understandings or written or oral agreements respecting the within subject matter.

IN TESTIMONY WHEREOF, the parties hereto have caused these presents to be executed in duplicate counterparts.

THE CITY OF Weslaco

Executed on behalf of the City by:

By _____ Date _____
City Official

Typed or Printed Name and Title Adrian Gonzalez
Mayor

THE STATE OF TEXAS

Executed for the Executive Director and approved for the Texas Transportation Commission for the purpose and effect of activating and/or carrying out the orders, established policies or work programs heretofore approved and authorized by the Texas Transportation Commission.

By _____ Date _____
District Engineer

By _____ Date _____
Director of Maintenance

Exhibit A

- **LETTER (LETTERHEAD) WITH EVENT NAME, DATE(S), ETC.**

Exhibit B

- **LETTER FROM THE LAW ENFORCEMENT OFFICE PROVIDING THE TRAFFIC CONTROL PLANS.**

Exhibit C

- **MAP REFLECTING LOCATION(S) WHERE CLOSURE WILL TAKE PLACE.**

RESOLUTION NO. 2024-46

A RESOLUTION OF THE CITY OF WESLACO, TEXAS, AUTHORIZING THE CITY TO ENTER INTO AN AGREEMENT WITH THE TEXAS DEPARTMENT OF PUBLIC TRANSPORTATION FOR PUBLIC EVENT IN THE CITY LIMITS OF WESLACO

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSIONERS OF THE CITY OF WESLACO, TEXAS:

That the City of Weslaco wishes to enter into an agreement with the State of Texas, acting by and through the Texas Department of Transportation for temporary closure of a street for a public event.

That the closure of Texas Blvd between US Business 83 Hwy and 6th St, on July 5, 2024, for the 4th of July Drone Display event which will be held between 2:00 and 11:00 PM.

That all rules and procedures of 43 Tex., Adm. Code, Section 22.12 have been established for the temporary closure of a segment of the State highway system and this agreement has been developed in accordance with the rules and procedures.

This resolution shall take effect immediately from and after its passage.

PASSED AND APPROVED this 16th day of April 2024 by the City Commissioners of the City of Weslaco, Texas.

CITY OF WESLACO

ADRIAN GONZALEZ, MAYOR

ATTEST:

Norma A. Cantu, **CITY SECRETARY**

APPROVED AS TO FORM:

Juan E. Gonzalez, **CITY ATTORNEY**



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-413	
From: David Arce			
Subject: Approval to accept donation of products as solicited by Glazers. (Staffed by Public Works.)			
Background: Glazers has a product (Prime Hydration) similar to powerade or Gatorade. It was packaged incorrectly dealing with the (UPC). Product is good but will give retail stores headaches. So they are donating 10 pallets of this product, with a value of about \$1,600 each pallet.			
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):			
NORMA CANTU David Arce Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve as recommended by Staff.			
Staff Recommendation: Approval			
Attachments, if any: Memo 2024 Glazer Donation			
Responsibilities upon Approval:			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

Date: April 16, 2024

To: City Commission

From: David Arce, Public Works Director

Subject: DONATION

Cc: Martin Garza, City Manager
Rosie Cavazos, Finance Director

Glazers has a product (Prime Hydration) similar to Powerade or Gatorade. It was packaged incorrectly dealing with the (UPC). Product is good but will give retail stores headaches. So they are donating 10 pallets of this product, with a value of about \$1,600 each pallet. It will be picked up and stored at city shop for city staff to stay hydrated.

Staff Recommends Approval.



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-368	
From:			
Subject: Approval to authorize staff to solicit Request for Proposals (RFP) for Public-Private Partnership(s) for Airport and Hangar Development at the Weslaco Mid-Valley Airport and authorize the Mayor to execute any related documents. (Staffed by Airport 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):			
ANDREW MUNOZ ANDREW MUNOZ Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation:			
Attachments, if any:			
Responsibilities upon Approval:			



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-116	
From:			
Subject: Discussion and consideration on Resolution 2024-47 appointing members to the Iwo Jima Blue Ribbon Committee and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Secretary.)			
Background: Commission action on February 20, 2024, established the Iwo Jima Blue Ribbon Committee for planning and facilitating the 80 th Anniversary of the flag raising at Iwo Jima, to be celebrated on February 23, 2025. The committee is composed of seven members to be appointed by a member of the commission for a two-year term.			
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):			
ADELAIDA VEGA ADELAIDA VEGA Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation:			
Attachments, if any: Board App - Almadelia Gonzalez_Redacted, Board App - Israel Maldonado_Redacted, Board App - Raul Garcia_Redacted, Board App - Ramon Resendez, Board App - Randy Hall rcvd 03.08.24_Redacted, R2024-47 Appt members Blue Ribbon committee Iwo Jima, Board App - Mark McCaleb			
Responsibilities upon Approval:			



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Almadelia Gonzalez DATE: 03/25/2024
HOME ADDRESS: [REDACTED] Weslaco TX 78596
(☒) Inside City Limits () Outside City Limits

MAILING ADDRESS: [REDACTED]

TELEPHONE: (Residence) [REDACTED] (Cell) [REDACTED]

E-MAIL ADDRESS: [REDACTED]

OCCUPATION: (If retired, indicate former occupation or profession.)
Accountant

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:
Incidentally employed at H&C Concrete Construction L.P.C.
Actively involved in the Weslaco High School Volleyball program.

PLEASE **NUMBER** IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
ANIMAL SHELTER ADVISORY BOARD _____	PARKS & RECREATION ADVISORY BOARD <u>2</u>
BOARD OF ADJUSTMENTS - BUILDING _____	MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____
BOARD OF ADJUSTMENTS - ZONING _____	PLANNING & ZONING COMMISSION _____
CITIZENS DRAINAGE ADVISORY BOARD _____	TOWER OF HONOR _____
CIVIL SERVICE BOARD _____	WESLACO AIRPORT COMMITTEE _____
ECONOMIC DEVELOPMENT CORPORATION _____	BLUE RIBBON COMMITTEE (Iwo Jima) <u>1</u>
HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) _____

RETURN FORM & DISCLOSURE FORM TO:

CITY OF WESLACO
CITY SECRETARY
255 S. KANSAS AVENUE
WESLACO, TX 78596
nacantu@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Israel Maldonado DATE: 04-01-24
HOME ADDRESS: [REDACTED]
☒ Inside City Limits ☐ Outside City Limits
MAILING ADDRESS: [REDACTED]
TELEPHONE: (R) [REDACTED] (Ce) [REDACTED]
E-MAIL ADDRESS: [REDACTED]
OCCUPATION: (If retired, indicate former occupation or profession.)
Retired US Marine
PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:
Leading Knight at Weslaco ELKS Lodge #2057

PLEASE **NUMBER** IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
ANIMAL SHELTER ADVISORY BOARD _____	PARKS & RECREATION ADVISORY BOARD _____
BOARD OF ADJUSTMENTS - BUILDING _____	MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____
BOARD OF ADJUSTMENTS - ZONING _____	PLANNING & ZONING COMMISSION _____
CITIZENS DRAINAGE ADVISORY BOARD _____	TOWER OF HONOR _____
CIVIL SERVICE BOARD _____	WESLACO AIRPORT COMMITTEE _____
ECONOMIC DEVELOPMENT CORPORATION _____	BLUE RIBBON COMMITTEE (Iwo Jima) <u>4</u>
HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) _____

RETURN FORM & DISCLOSURE FORM TO:

CITY OF WESLACO
CITY SECRETARY
255 S. KANSAS AVENUE
WESLACO, TX 78596
nacantu@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Raul Garcia DATE: 4-3-24

HOME ADDRESS: [REDACTED]
() Inside City Limits () Outside City Limits

MAILING ADDRESS: same

TELEPHONE: (Residence) — (Cell) [REDACTED]

E-MAIL ADDRESS: [REDACTED]

OCCUPATION: (If retired, indicate former occupation or profession.)
Retired US Army, Retired Flint Firefighter

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:
We moved to Weslaco about 1 1/2 yrs. ago, so far I volunteered @ Margo Elementary.

PLEASE NUMBER IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD	WESLACO RECYCLING TASK FORCE
ANIMAL SHELTER ADVISORY BOARD	PARKS & RECREATION ADVISORY BOARD
BOARD OF ADJUSTMENTS - BUILDING	MAYOR JOE V. SANCHEZ PUBLIC LIBRARY
BOARD OF ADJUSTMENTS - ZONING	PLANNING & ZONING COMMISSION
CITIZENS DRAINAGE ADVISORY BOARD	TOWER OF HONOR
CIVIL SERVICE BOARD	WESLACO AIRPORT COMMITTEE
ECONOMIC DEVELOPMENT CORPORATION	BLUE RIBBON COMMITTEE (Two Jima) ☒
HOTEL OCCUPANCY TAX ADVISORY BOARD	BLUE RIBBON COMMITTEE (Logo Refresh)

RETURN FORM & DISCLOSURE FORM TO:

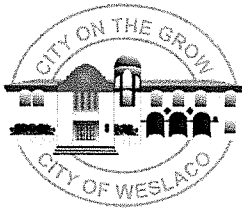
CITY OF WESLACO
CITY SECRETARY
255 S. KANSAS AVENUE
WESLACO, TX 78596
nacantu@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Ramon Resendez DATE: 3/25/2024

HOME ADDRESS: 1901 Citrus Dr Weslaco, TX 78596

☒ Inside City Limits

☐ Outside City Limits

MAILING ADDRESS: same as above

TELEPHONE: (Residence) _____ (Cell) 956-793-5583

E-MAIL ADDRESS: ramon@aplusweslaco.com

OCCUPATION: (If retired, indicate former occupation or profession.)

Owner of A+ Enterprises

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

Rotary Club of Weslaco, President Elect

Weslaco Crime Stoppers, Inc. Board President

Lector & Eucharistic Minister, St. Pius X Weslaco

Knights of Columbus St. Pius X Council 13232

PLEASE **NUMBER** IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____

ANIMAL SHELTER ADVISORY BOARD _____

BOARD OF ADJUSTMENTS - BUILDING _____

BOARD OF ADJUSTMENTS - ZONING _____

CITIZENS DRAINAGE ADVISORY BOARD _____

CIVIL SERVICE BOARD 3

ECONOMIC DEVELOPMENT CORPORATION _____

HOTEL OCCUPANCY TAX ADVISORY BOARD _____

WESLACO RECYCLING TASK FORCE _____

PARKS & RECREATION ADVISORY BOARD _____

MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____

PLANNING & ZONING COMMISSION _____

TOWER OF HONOR _____

WESLACO AIRPORT COMMITTEE _____

BLUE RIBBON COMMITTEE (Iwo Jima) 1

BLUE RIBBON COMMITTEE (Logo Refresh) _____ 2

RETURN FORM & DISCLOSURE FORM TO:

CITY OF WESLACO

CITY SECRETARY

255 S. KANSAS AVENUE

WESLACO, TX 78596

nacantu@weslacotx.gov

Phone: (956) 968-3181

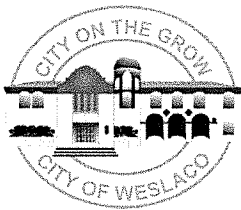
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ **YES**
☐ **NO**



APPLICATION TO SERVE ON BOARD & COMMITTEES

BOARD MEMBER ELECTION ON DISCLOSURE

An appointed Board Member may choose whether to allow public access to the information in the custody of the city relating to the Board Member's home address, home telephone number, and cellular numbers (if not paid by the city), emergency contact information, personal email address, and information that reveals whether the person has family members.

Each Board Member shall state his/her choice in writing to the City Secretary Department. If a Board Member elects not to allow public access to this information, the information is protected by Sections 552.024 and 552.117 of the Public Information Act and rulings of the Texas Attorney General. If a Board Member fails to report his/her choice, the information may be subject to public access.

If during their term a Board Member wishes to close or open public access to the information, the individual may request in writing to the City Secretary to close or open access as the case may be. A Board Member may request to close or open public access to the information by submitting a written request to the City Secretary Department. Only the City Secretary is allowed to disclose the information listed above.

**Please complete the information below and return to the
City Secretary Department within fourteen days of receipt.**



I DO elect public access to my:

- ☒ home address
☒ home telephone number or cell phone number
☒ personal email address



I DO NOT elect public access to my:

- ☐ home add
☐ home telephone number or cell phone number
☐ personal email address

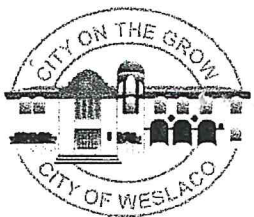
Applicant's Signature

March 25, 2024

Date

Ramon Resendez

Applicant's Printed Name



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: RANDY L. HALL DATE: 3/8/24

HOME ADDRESS: [REDACTED]
☒ Inside City Limits ☐ Outside City Limits

MAILING ADDRESS: SAME

TELEPHONE: (Residence) [REDACTED]

E-MAIL ADDRESS: RANDYLHALL@EMAIL.COM

OCCUPATION: (If retired, indicate former occupation or profession.)
RETIRED - TELCOM ENGINEERING MANAGER

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:
WESLACO LIONS CLUB - DIRECTOR - 30 YRS
VFW POST 12178 - MEMBER
WESLACO DRAINAGE TASK FORCE - 1 YEAR CHAIRMAN
WESLACO DRAINAGE ADVISORY BOARD - 4 YEARS - MEMBER

PLEASE NUMBER IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
ANIMAL SHELTER ADVISORY BOARD _____	PARKS & RECREATION ADVISORY BOARD <u>3</u>
BOARD OF ADJUSTMENTS - BUILDING _____	MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____
BOARD OF ADJUSTMENTS - ZONING _____	PLANNING & ZONING COMMISSION <u>2</u>
CITIZENS DRAINAGE ADVISORY BOARD _____	TOWER OF HONOR _____
CIVIL SERVICE BOARD _____	WESLACO AIRPORT COMMITTEE _____
ECONOMIC DEVELOPMENT CORPORATION _____	BLUE RIBBON COMMITTEE (Iwo Jima) <u>1</u>
HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) _____

RETURN FORM & DISCLOSURE FORM TO:

CITY OF WESLACO
CITY SECRETARY
255 S. KANSAS AVENUE
WESLACO, TX 78596
nacantu@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

RECEIVED

MAR 08 2023

BY: [Signature]

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO

RESOLUTION NO. 2024-47

**A RESOLUTION OF THE CITY OF WESLACO TO APPOINTING MEMBERS TO A
THE WESLACO IWO JIMA BLUE RIBBON COMMITTEE**

WHEREAS, The City of Weslaco, Texas, recognizes the importance of honoring its local hero Corporal Harlon Block; and

WHEREAS, Harlon Block Sports Park Complex is dedicated in memory of Corporal Harlon Block as well as to remember and memorialize not only our local hero but the young men who gave their lives during the flag raising event on February 23, 1945; and

WHEREAS, there shall be seven (7) members in the Weslaco IWO JIMA BLUE RIBBON COMMITTEE appointed by each member of the Weslaco City Commission who shall be resident citizens of Weslaco; and

WHEREAS, the term for each Committee member shall be for two (2) years from the date of appointment with a “sunset review” at the end of term to evaluate the continuing need of the Blue-Ribbon Committee or automatic termination; and

WHEREAS, members shall serve without compensation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS THAT the following individuals are hereby appointed to Weslaco IWO JIMA BLUE RIBBON COMMITTEE.

	<u>NAME</u>	<u>TERM ENDING</u>
1.	_____	04/16/2026
2.	_____	04/16/2026
3.	_____	04/16/2026
4.	_____	04/16/2026
5.	_____	04/16/2026
6.	_____	04/16/2026
7.	_____	04/16/2026

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

CITY OF WESLACO

Adrian Gonzalez, **MAYOR**

ATTEST:

Norma A. Cantu, **CITY SECRETARY**

APPROVED AS TO FORM:

Juan E. Gonzalez, **CITY ATTORNEY**



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Mark McCaleb DATE: 4-9-2024
HOME ADDRESS: 1461 Woodhewn Weslaco TX 78596
(☒) Inside City Limits (☐) Outside City Limits
MAILING ADDRESS: 900 W. 4th Weslaco TX 78596
TELEPHONE: (Residence) 956-968-7533 (Cell) 956-650-2842
E-MAIL ADDRESS: Mark@McCalebFuneralHome.com
OCCUPATION: (If retired, indicate former occupation or profession.)
Funeral Director - owner

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:
PDE ADJUSTMENT-APPEALS - PDEs Adjust House Foundation.
PDEs ESD #1 - member TX Funeral Directors Assoc. STRIKE FORCE com.
+ Legislative Committee -
Elks Lodge - Lions Club.

PLEASE NUMBER IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
ANIMAL SHELTER ADVISORY BOARD _____	PARKS & RECREATION ADVISORY BOARD _____
BOARD OF ADJUSTMENTS - BUILDING _____	MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____
BOARD OF ADJUSTMENTS - ZONING _____	PLANNING & ZONING COMMISSION _____
CITIZENS DRAINAGE ADVISORY BOARD _____	TOWER OF HONOR _____
CIVIL SERVICE BOARD _____	WESLACO AIRPORT COMMITTEE _____
ECONOMIC DEVELOPMENT CORPORATION _____	BLUE RIBBON COMMITTEE (Iwo Jima) ☒
HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) _____

RETURN FORM & DISCLOSURE FORM TO:

CITY OF WESLACO
CITY SECRETARY
255 S. KANSAS AVENUE
WESLACO, TX 78596
nacantu@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

BOARD MEMBER ELECTION ON DISCLOSURE

An appointed Board Member may choose whether to allow public access to the information in the custody of the city relating to the Board Member's home address, home telephone number, and cellular numbers (if not paid by the city), emergency contact information, personal email address, and information that reveals whether the person has family members.

Each Board Member shall state his/her choice in writing to the City Secretary Department. If a Board Member elects not to allow public access to this information, the information is protected by Sections 552.024 and 552.117 of the Public Information Act and rulings of the Texas Attorney General. If a Board Member fails to report his/her choice, the information may be subject to public access.

If during their term a Board Member wishes to close or open public access to the information, the individual may request in writing to the City Secretary to close or open access as the case may be. A Board Member may request to close or open public access to the information by submitting a written request to the City Secretary Department. Only the City Secretary is allowed to disclose the information listed above.

**Please complete the information below and return to the
City Secretary Department within fourteen days of receipt.**

☒

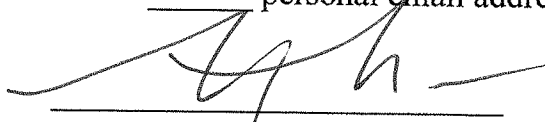
I DO elect public access to my:

_____ home address
_____ home telephone number or cell phone number
_____ personal email address

☐

I DO NOT elect public access to my:

_____ home address
_____ home telephone number or cell phone number
_____ personal email address


Applicant's Signature

4-9-2024
Date

Mark McLach
Applicant's Printed Name



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-124	
From:			
Subject: Discussion and consideration on Resolution 2024-48 appointing members to the Rebranding Logo Blue Ribbon Committee and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Secretary.)			
Background: Commission action on February 20, 2024, established a Blue Ribbon Committee for re-branding/redesigning the city logo. The committee is composed of seven members to be appointed by a member of the commission for a two-year term.			
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):			
ADELAIDA VEGA ADELAIDA VEGA Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation:			
Attachments, if any: Board App - April Ramirez_Redacted, Board App - Yolanda Martinez_Redacted, Board App - Javier Dominguez_Redacted, Board App - Charlie Casanova_Redacted, Board App - Arminda Garcia_Redacted, Board App - Ramon Resendez, Board App - Sabrina Turner_Redacted, R2024-48 Appt members Blue Ribbon committee rebrand logo			
Responsibilities upon Approval:			



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: April M. Ramirez DATE: 4/1/24

HOME ADDRESS: [REDACTED] Weslaco, TX 78599
☒ Inside City Limits ☐ Outside City Limits

MAILING ADDRESS: " "

TELEPHONE: (Residence) [REDACTED] (Cell) [REDACTED]

E-MAIL ADDRESS: [REDACTED]

OCCUPATION: (If retired, indicate former occupation or profession.)

Clinical Director (Compass Connections)

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

PLEASE **NUMBER** IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____
ANIMAL SHELTER ADVISORY BOARD _____
BOARD OF ADJUSTMENTS - BUILDING _____
BOARD OF ADJUSTMENTS - ZONING _____
CITIZENS DRAINAGE ADVISORY BOARD _____
CIVIL SERVICE BOARD _____
ECONOMIC DEVELOPMENT CORPORATION _____
HOTEL OCCUPANCY TAX ADVISORY BOARD _____

WESLACO RECYCLING TASK FORCE _____
PARKS & RECREATION ADVISORY BOARD _____
MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____
PLANNING & ZONING COMMISSION _____
TOWER OF HONOR _____
WESLACO AIRPORT COMMITTEE _____
BLUE RIBBON COMMITTEE (Iwo Jima) _____
BLUE RIBBON COMMITTEE (Logo Refresh) ☒

RETURN FORM & DISCLOSURE FORM TO:

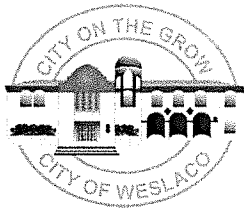
CITY OF WESLACO
CITY SECRETARY
255 S. KANSAS AVENUE
WESLACO, TX 78596
nacantu@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Yolanda Martinez DATE: April 2, 2024

HOME ADDRESS: [REDACTED] Weslaco, TX 78596

☒ Inside City Limits

☐ Outside City Limits

MAILING ADDRESS: Same as above.

TELEPHONE: (Residence) _____ (Cell) [REDACTED]

E-MAIL ADDRESS: [REDACTED]

OCCUPATION: (If retired, indicate former occupation or profession.)
Director of Educational Technologies at South Texas College

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

20+ Years - Marketing/Business Educator (7-12) and Administrator (CTE Supervisor)

6+ Years - Work Based Learning Coordinator for High School Students

3+ Years - Executive Administration at Higher Educational Institution (STC)

Former VP/President for WEHS Band Boosters

Former CTSO Sponsor (BPA / DECA) / Sponsored students in UTRGV Big Idea Competition

PLEASE **NUMBER** IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____

ANIMAL SHELTER ADVISORY BOARD _____

BOARD OF ADJUSTMENTS - BUILDING _____

BOARD OF ADJUSTMENTS - ZONING _____

CITIZENS DRAINAGE ADVISORY BOARD _____

CIVIL SERVICE BOARD _____

ECONOMIC DEVELOPMENT CORPORATION _____

HOTEL OCCUPANCY TAX ADVISORY BOARD _____

WESLACO RECYCLING TASK FORCE _____

PARKS & RECREATION ADVISORY BOARD _____

MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____

PLANNING & ZONING COMMISSION _____

TOWER OF HONOR _____

WESLACO AIRPORT COMMITTEE _____

BLUE RIBBON COMMITTEE (Iwo Jima) _____

BLUE RIBBON COMMITTEE (Logo Refresh) 1

RETURN FORM & DISCLOSURE FORM TO:

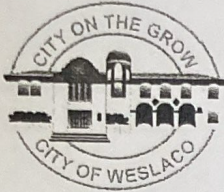
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APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ **YES**
☐ **NO**



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Janiel Dominguez Jr. DATE: 04/01/2024

HOME ADDRESS: [REDACTED] Weslaco, TX 78596
☒ Inside City Limits ☐ Outside City Limits

MAILING ADDRESS: [REDACTED] Weslaco, TX 78596

TELEPHONE: (Residence) [REDACTED] (Cell) [REDACTED]

E-MAIL ADDRESS: [REDACTED]

OCCUPATION: (If retired, indicate former occupation or profession.)

Executive Analyst - CRGVDC

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

- Transportation Planner - RGVMPD
- Completed regional resiliency & sustainability study
- Grant writer
- worked on regional Bike Red Advisory Committee
- initiated regional passenger rail study

PLEASE NUMBER IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
ANIMAL SHELTER ADVISORY BOARD _____	PARKS & RECREATION ADVISORY BOARD _____
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BOARD OF ADJUSTMENTS - ZONING _____	PLANNING & ZONING COMMISSION _____
CITIZENS DRAINAGE ADVISORY BOARD _____	TOWER OF HONOR _____
CIVIL SERVICE BOARD _____	WESLACO AIRPORT COMMITTEE _____
ECONOMIC DEVELOPMENT CORPORATION _____	BLUE RIBBON COMMITTEE (Iwo Jima) _____
HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) <u>1</u>

RETURN FORM & DISCLOSURE FORM TO:

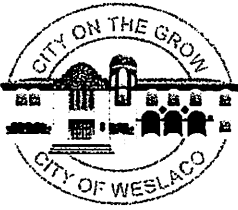
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Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: charlie casanova

DATE: 4/3/2024

HOME ADDRESS: _____

☒ Inside City Limits

☐ Outside City Limits

MAILING ADDRESS: _____

TELEPHONE: (Residence) _____ (Cell) _____

E-MAIL ADDRESS: _____

OCCUPATION: (If retired, indicate former occupation or profession.)

Elementary School Counselor

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

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ANIMAL SHELTER ADVISORY BOARD _____

BOARD OF ADJUSTMENTS - BUILDING _____

BOARD OF ADJUSTMENTS - ZONING _____

CITIZENS DRAINAGE ADVISORY BOARD _____

CIVIL SERVICE BOARD _____

ECONOMIC DEVELOPMENT CORPORATION _____

HOTEL OCCUPANCY TAX ADVISORY BOARD _____

WESLACO RECYCLING TASK FORCE _____

PARKS & RECREATION ADVISORY BOARD _____

MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____

PLANNING & ZONING COMMISSION _____

TOWER OF HONOR _____

WESLACO AIRPORT COMMITTEE _____

BLUE RIBBON COMMITTEE (Iwo Jima) _____

BLUE RIBBON COMMITTEE (Logo Refresh) ☒

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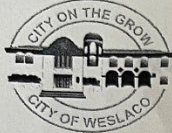
FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO

++



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Aminda Garcia DATE: 4-3-24
HOME ADDRESS: [REDACTED] ☒ Inside City Limits ☐ Outside City Limits

MAILING ADDRESS: same

TELEPHONE: (Residence) 810- (Cell) [REDACTED]

E-MAIL ADDRESS: [REDACTED]

OCCUPATION: (If retired, indicate former occupation or profession.)
Retired School Social Worker

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:
Knapp Med. Ctr. volunteer
until 2022
Margo Elementary volunteer
until 2022

PLEASE NUMBER IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
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CITIZENS DRAINAGE ADVISORY BOARD _____	TOWER OF HONOR _____
CIVIL SERVICE BOARD _____	WESLACO AIRPORT COMMITTEE _____
ECONOMIC DEVELOPMENT CORPORATION _____	BLUE RIBBON COMMITTEE (Two Jima) _____
HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) ☒

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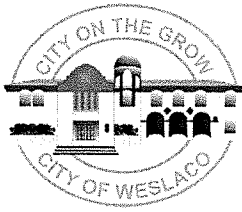
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nacantu@weslacotx.gov
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Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO



APPLICATION TO SERVE ON BOARD & COMMITTEES

NAME: Ramon Resendez DATE: 3/25/2024

HOME ADDRESS: 1901 Citrus Dr Weslaco, TX 78596

☒ Inside City Limits

☐ Outside City Limits

MAILING ADDRESS: same as above

TELEPHONE: (Residence) _____ (Cell) 956-793-5583

E-MAIL ADDRESS: ramon@aplusweslaco.com

OCCUPATION: (If retired, indicate former occupation or profession.)

Owner of A+ Enterprises

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

Rotary Club of Weslaco, President Elect

Weslaco Crime Stoppers, Inc. Board President

Lector & Eucharistic Minister, St. Pius X Weslaco

Knights of Columbus St. Pius X Council 13232

PLEASE **NUMBER** IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____

ANIMAL SHELTER ADVISORY BOARD _____

BOARD OF ADJUSTMENTS - BUILDING _____

BOARD OF ADJUSTMENTS - ZONING _____

CITIZENS DRAINAGE ADVISORY BOARD _____

CIVIL SERVICE BOARD 3

ECONOMIC DEVELOPMENT CORPORATION _____

HOTEL OCCUPANCY TAX ADVISORY BOARD _____

WESLACO RECYCLING TASK FORCE _____

PARKS & RECREATION ADVISORY BOARD _____

MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____

PLANNING & ZONING COMMISSION _____

TOWER OF HONOR _____

WESLACO AIRPORT COMMITTEE _____

BLUE RIBBON COMMITTEE (Iwo Jima) 1

BLUE RIBBON COMMITTEE (Logo Refresh) _____ 2

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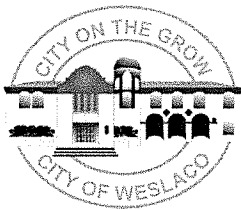
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Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ **YES**
☐ **NO**



APPLICATION TO SERVE ON BOARD & COMMITTEES

BOARD MEMBER ELECTION ON DISCLOSURE

An appointed Board Member may choose whether to allow public access to the information in the custody of the city relating to the Board Member's home address, home telephone number, and cellular numbers (if not paid by the city), emergency contact information, personal email address, and information that reveals whether the person has family members.

Each Board Member shall state his/her choice in writing to the City Secretary Department. If a Board Member elects not to allow public access to this information, the information is protected by Sections 552.024 and 552.117 of the Public Information Act and rulings of the Texas Attorney General. If a Board Member fails to report his/her choice, the information may be subject to public access.

If during their term a Board Member wishes to close or open public access to the information, the individual may request in writing to the City Secretary to close or open access as the case may be. A Board Member may request to close or open public access to the information by submitting a written request to the City Secretary Department. Only the City Secretary is allowed to disclose the information listed above.

**Please complete the information below and return to the
City Secretary Department within fourteen days of receipt.**



I DO elect public access to my:

- ☒ home address
☒ home telephone number or cell phone number
☒ personal email address



I DO NOT elect public access to my:

- ☐ home add
☐ home telephone number or cell phone number
☐ personal email address

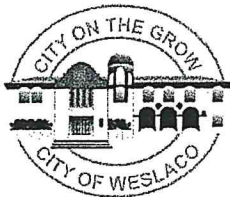
Applicant's Signature

March 25, 2024

Date

Ramon Resendez

Applicant's Printed Name



APPLICATION TO SERVE ON BOARD & COMMITTEES

RECEIVED
MAR 27 2023
BY: nc 2pm

NAME: Sabrina Turner DATE: 03/26/2024

HOME ADDRESS: [REDACTED]
☒ Inside City Limits ☐ Outside City Limits

MAILING ADDRESS: [REDACTED]

TELEPHONE: (Residence) [REDACTED] (Cell) (956) 402-6225

E-MAIL ADDRESS: sabrinaturner1028@gmail.com

OCCUPATION: (If retired, indicate former occupation or profession.)
Operations manager at American Financial Bureau

PROFESSIONAL AND/OR COMMUNITY ACTIVITIES:

PLEASE NUMBER IN ORDER OF PREFERENCE THE BOARD YOU ARE INTERESTED IN SERVING:

AMBULANCE ADVISORY BOARD _____	WESLACO RECYCLING TASK FORCE _____
ANIMAL SHELTER ADVISORY BOARD _____	PARKS & RECREATION ADVISORY BOARD _____
BOARD OF ADJUSTMENTS - BUILDING _____	MAYOR JOE V. SANCHEZ PUBLIC LIBRARY _____
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HOTEL OCCUPANCY TAX ADVISORY BOARD _____	BLUE RIBBON COMMITTEE (Logo Refresh) <u>1</u>

RETURN FORM & DISCLOSURE FORM TO:

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WESLACO, TX 78596
nacantui@weslacotx.gov
Phone: (956) 968-3181
Fax: (956) 968-6717

FOR OFFICE USE ONLY

APPOINTED TO: _____

DATE: _____

PUBLIC ACCESS ☐ YES
☐ NO

RESOLUTION NO. 2024-48

**A RESOLUTION OF THE CITY OF WESLACO TO APPOINTING MEMBERS TO THE
WESLACO REBRANDING LOGO BLUE RIBBON COMMITTEE**

WHEREAS, The City Commission recognizes the importance of redesigning/rebranding its current city logo to better position Weslaco's presence; and

WHEREAS, the goal is to reestablish its vision, mission, values, attract new businesses or customers, and to reconnect with its users, and.

WHEREAS, there shall be seven (7) members in the Weslaco **REBRANDING LOGO BLUE RIBBON COMMITTEE** who shall be resident citizens of Weslaco; and

WHEREAS, the Weslaco City Commission will each appoint a member; and

WHEREAS, the term for each Committee member shall be for two (2) years from the date of appointment with a "sunset review" at the end of term to evaluate the continuing need of the Blue-Ribbon Committee or automatic termination; and

WHEREAS, members shall serve without compensation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS THAT the following individuals are hereby appointed to the Weslaco Rebranding Logo Blue Ribbon Committee.

	<u>NAME</u>	<u>TERM ENDING</u>
1.	_____	04/16/2026
2.	_____	04/16/2026
3.	_____	04/16/2026
4.	_____	04/16/2026
5.	_____	04/16/2026
6.	_____	04/16/2026
7.	_____	04/16/2026

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

CITY OF WESLACO

Adrian Gonzalez, **MAYOR**

ATTEST:

Norma A. Cantu, **CITY SECRETARY**

APPROVED AS TO FORM:

Juan E. Gonzalez, **CITY ATTORNEY**



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-376	
From: REBEKAH DE LA FUENTE			
Subject: Discussion and consideration after public hearing on behalf of Arturo Ramos R&A Real Estate Investments LLC. on Ordinance 2024-12 to rezone 1501 N International Blvd., also being Adams Tract N414'-S517.39'-E526.09'FT 1038 5.00 AC Net, Weslaco, Hidalgo County, Texas from R-1 One-Family Dwelling District to B-2 Secondary Highway Business District and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-12. Possible action. (Staffed by Planning & Code Enforcement Department.)			
Background: The applicant is requesting to rezone property from R-1 One-Family Dwelling District to B-2 Secondary Highway Business District. Twenty-eight (28) property owners within 200 feet of the applicant's property were notified by letter on March 22, 2024.			
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: Notice of the application and the Public Hearing for the Planning and Zoning Commission and City Commission appeared in The Monitor on March 13, 2024.			
Advisory Review, if any (name of board/committee, date of action, recommendation): The Planning and Zoning Commission recommended approval of the rezone at their regular meeting of April 3, 2024.			
FLOR ELISA ACUNA REBEKAH DE LA FUENTE Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any: Rezone-1501 N int'l- Memo, 1501 n international blvd.- Application, Notice and Radius Map, 1501 N Int'l - Aerial, O2024-12 rezone 1501 N International			
Responsibilities upon Approval: Staff will advise the applicant.			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

MEMO

TO: Mayor and City Commission

FROM: Rebekah de la Fuente, Planning & Code Enforcement Director

RE: Rezone- 1501 N International Blvd

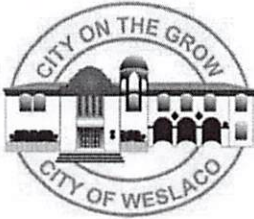
DATE: April 4, 2024

The proposed use of the property will be for mixed commercial type use and will consist of three (3) lots. The proposed development will include the existing event center and the engineer on file has already submitted the packet for subdivision review. There is existing Secondary Highway business development to the east of this property. Staff has not received any petitions for or against the rezone request.

The Planning & Zoning Commission recommended approval based on surrounding land use.

Thank you,

Rebekah de la Fuente, CFM



APPLICATION FOR REZONING

RZNE-000603-2024

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 5.0 Ac Tract out of F.T. 1038 West and Adams Subd Block F.T. 1038

Subdivision Name West and Adams Tract Subd

Street Address 1501 N. International Blvd

Existing Zoning R-1 Residential Existing Land Use Residential

Proposed Zoning B-2 Secondary & Hwy District Proposed Land Use B-2 Secondary & Hwy Dis.

- ☒ \$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 Arturo Ramos _ R&A Real Estate Investments LLC Phone 956-246-6979

Address 6400 N. Texas Blvd Fax: _____

City Weslaco State Tx Zip Code 78599 E-Mail: artyramos@yahoo.com

OWNER

Name Arturo Ramos _ R&A Real Estate Investments LLC Phone 956-246-6979

Address 6400 N. Texas Blvd Fax: _____

City Weslaco State Tx Zip Code 78599 E-Mail: artyramos@yahoo.com

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 [Signature] Date 1-29-24

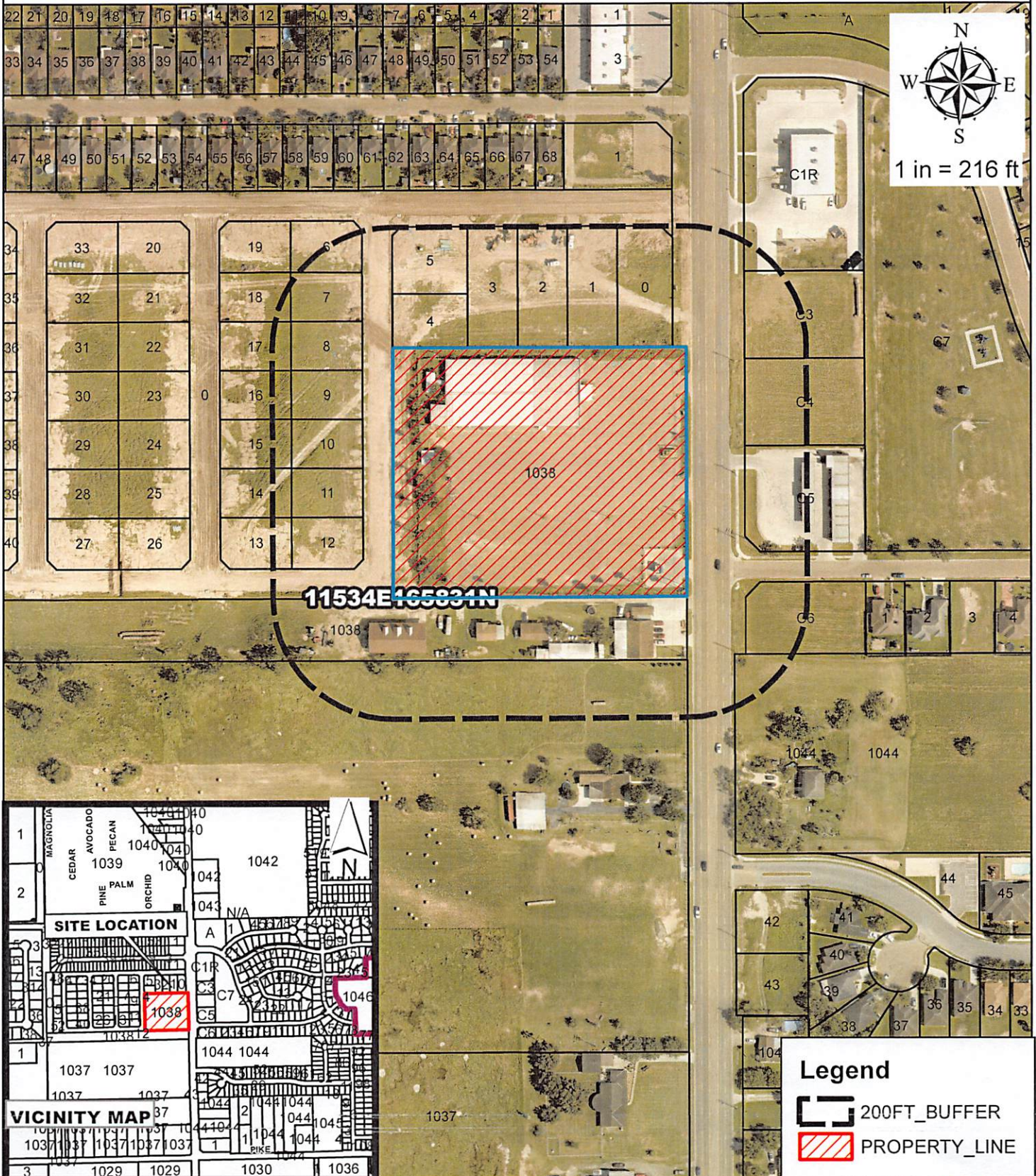
Owner

Signature [Signature] Date 1-29-24

Applicant

Signature [Signature] Date 2-12-24

Authorized Agent



FEB 20, 2024

CARDENAS CONCEPCION ET UX 1009 N INTERNATIONAL BLVD WESLACO TX 78599-9157	A0800-00-000-1037-18 ADAMS TRACT FT 1037 N24.24AC EXC 1AC 23.24AC NET	L: 0 B: 0
CAVAZOS ALBERTO 1497 N INTERNATIONAL BLVD WESLACO TX 78599	A0800-00-000-1038-02 ADAMS TRACT S3.84AC-S28.84AC FT-1038 1497 N INTERNATIONAL BLVD	L: 140197 B: 378179
R & A REAL ESTATE INVESTMENTS 6400 N TEXAS BLVD WESLACO TX 78599	A0800-00-000-1038-04 ADAMS TRACT N414'-S517.39'-E526.09' FT C NET 1501 N INTERNATIONAL BLVD	L: 88000 B: 690015
PEMELTON DEBRA BELINDA KAREN & KELLY J 1200 N INTERNATIONAL BLVD WESLACO TX 78599	A0800-00-000-1044-11 ADAMS TRACT N10AC-NE19.78AC EXC C NET 1201 N INTERNATIONAL BLVD	L: 0 B: 0
FERNANDEZ ALONSO 1815 TRINITY ST MISSION TX 78572	P5005-01-00C-00C3-00 PECAN GROVE PH 1 LOT C3 BLK C 1434 N INTERNATIONAL BLVD	L: 173172 B: 0
MAHAN PROPERTIES LLC 1815 TRINITY ST MISSION TX 78572	P5005-01-00C-00C4-00 PECAN GROVE PH 1 LOT C4 BLK C 1404 N INTERNATIONAL BLVD	L: 173172 B: 0
JPO ENTERPRISES INC PO BOX 2127 ELSA TX 78543	P5005-01-00C-00C5-00 PECAN GROVE PH 1 LOT C5 BLK C 0 INTERNATIONAL BLVD	L: 208098 B: 164179
EARLY LEARNING ACADEMY LLC 5906 SUNRISE BLVD NO 129 HARLINGEN TX 78552	P5005-01-00C-00C6-00 PECAN GROVE PH 1 LOT C6 BLK C 1300 N INTERNATIONAL BLVD	L: 142110 B: 0
O'REILLY AUTO ENTERPRISES LLC PO BOX 1156 SPRINGFIELD MO 65801	P5005-01-00C-0C1R-00 PECAN GROVE PH 1 LOT C-1R BLK C	L: 252328 B: 527882
SHIVA VENTURES LLC 4900 N 10TH ST STE B MCALLEN TX 78504	V3150-00-000-0000-10 VERONA 0.42AC FOR BUFFER 3220 MARIAJOSE DR	L: 195537 B: 0
TRES FORTUNAS INVESTMENTS LLC 4900 N 10TH ST STE B9 MCALLEN TX 78504	V3150-00-000-0001-00 VERONA LOT 1 0 MARIA JOSE DR	L: 178533 B: 0
CONSTRUYENDO LLC 4900 N 10TH ST STE B8 MCALLEN TX 78504	V3150-00-000-0004-00 VERONA LOT 4 0 MARIA JOSE DR	L: 120375 B: 0

FEB 20, 2024

RAIYA2011 LLC 1218 WILLOW BROOK CT SUGARLAND TX 77479	V3150-00-000-0005-00 VERONA LOT 5 0 MARIA JOSE DR	L: 85000 B: 0
PINERO JORGE ANTONIO & MA 2604 SAN DIEGO MISSION TX 78572	V3150-00-000-0006-00 VERONA LOT 6 0	L: 107027 B: 0
VERMA KIRAN 1218 WILLOW BROOK CT SUGARLAND TX 77479	V3150-00-000-0007-00 VERONA LOT 7 1411	L: 85000 B: 0
KIRUSHI ENTERPRISES LLC 2603 DRAKENSBURG AVE EDINBURG TX 78539	V3150-00-000-0008-00 VERONA LOT 8 1407	L: 85000 B: 0
O HLS SUNGATE LLC 4900 N 10TH ST STE B8 MCALLEN TX 78504	V3150-00-000-0009-00 VERONA LOT 9 0 MARCELA DR	L: 103137 B: 0
RGV CONSULTING & OTHER 1905 ROBIN AVE MCALLEN TX 78504	V3150-00-000-0010-00 VERONA LOT 10 0 MARCELA DR	L: 103137 B: 0
SPRINGER NICHOLAS R & JOANN M 1087 LEWIS RIVER RD NO 204 WOODLAND WA 98674	V3150-00-000-0011-00 VERONA LOT 11 0 MARCELA DR	L: 103137 B: 0
O HLS SUNGATE LLC 4900 N 10TH ST STE B8 MCALLEN TX 78504	V3150-00-000-0012-00 VERONA LOT 12 0 MARCELA DR	L: 106793 B: 0
SANCHEZ AMADEO 5411 N MCCOLL RD MCALLEN TX 78504	V3150-00-000-0013-00 VERONA LOT 13 0 LORE DR	L: 106793 B: 0
SANCHEZ AMADEO 5411 N MCCOLL RD MCALLEN TX 78504	V3150-00-000-0014-00 VERONA LOT 14 0 LORE DR	L: 103137 B: 0
O HLS SUNGATE LLC 4900 N 10TH ST STE B8 MCALLEN TX 78504	V3150-00-000-0015-00 VERONA LOT 15 0 LORE DR	L: 103137 B: 0
O HLS SUNGATE LLC 4900 N 10TH ST STE B8 MCALLEN TX 78504	V3150-00-000-0016-00 VERONA LOT 16 0 LORE DR	L: 103137 B: 0

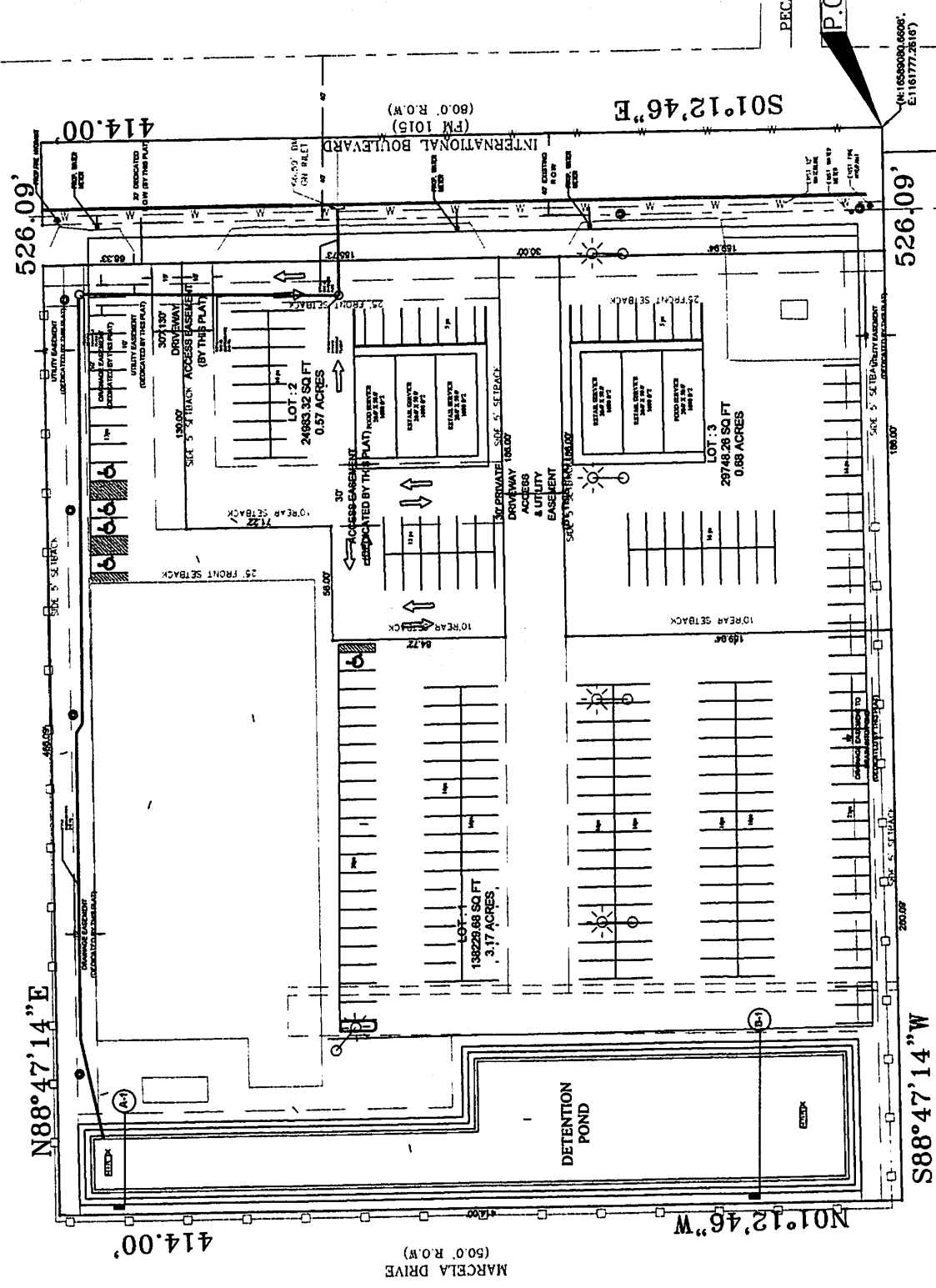
FEB 20, 2024

CONSTRUYENDO LLC	V3150-00-000-0017-00	L: 103137
4900 N 10TH ST STE B8	VERONA LOT 17	B: 0
MCALLEN TX 78504	0 LORE DR	
PROJECTUM LLC	V3150-00-000-0018-00	L: 103137
101 YUMA AVE APT 34	VERONA LOT 18	B: 0
MCALLEN TX 78503	0 LORE DR	
TRES FORTUNAS INVESTMENTS LLC	V3150-00-000-0002-00	L: 178339
4900 N 10TH ST STE B9	VERONA LOT 2	B: 0
MCALLEN TX 78504	0 MARIA JOSE DR	
TRES FORTUNAS INVESTMENTS LLC	V3150-00-000-0003-00	L: 178339
4900 N 10TH ST STE B9	VERONA LOT 3	B: 0
MCALLEN TX 78504	0 MARIA JOSE DR	

PECAN GROVE PH 1
SUBDIVISION

PECAN GROVE PH 1
SUBDIVISION

VERONA SUBDIVISION
PROJECT NO. 3-42687

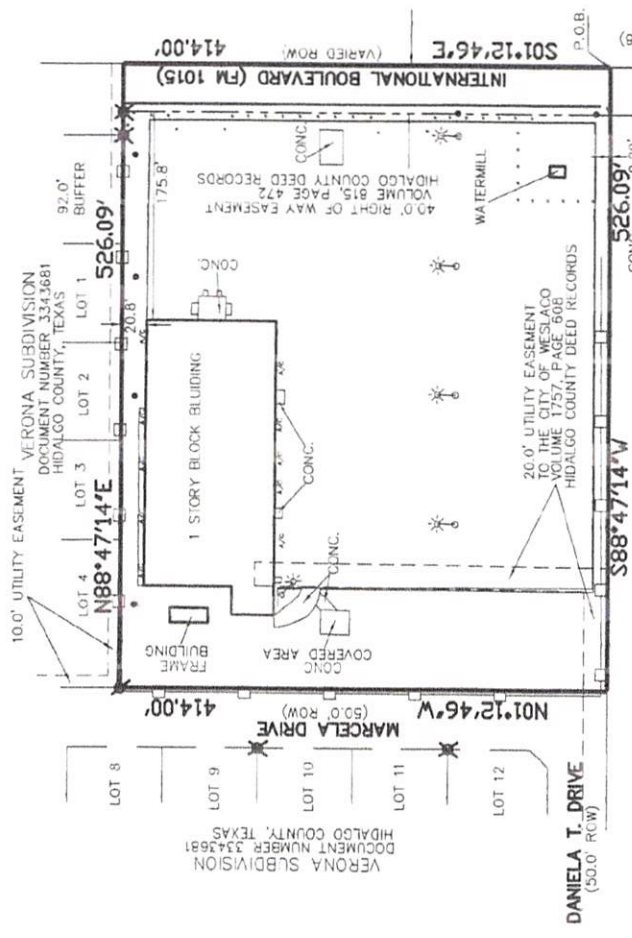


P.O.C.
SW CORNER
PECAN GROVE PH 1
VOL 45 PAGE 174, HCMR.



LEGEND

- 1/2" IRON PIN W/CAP SET
- 1/2" IRON PIN W/CAP FOUND
- CABLE BOX
- 0.5" TELEPHONE PEDISTAL
- 1/2" IRON PIN FOUND
- ELECTRICAL BOX
- 1.0" TELEPHONE PEDISTAL
- WOODEN FENCE
- CHAIN LINK FENCE



MAP OF SURVEY

BEING A 5.0 ACRE OF LAND OUT OF FARM TRACT 1038, WEST AND ADAMS TRACT SUBDIVISION, KNOWN AS THE REMAINDER OF THE NORTH 25.0 ACRES OF THE SOUTH 28.0 ACRES OUT OF FARM TRACT 1038, WEST AND ADAMS TRACT SUBDIVISION AS RECORDED IN VOLUME 1636, PAGE 507, DEED RECORDS OF HIDA LAGO COUNTY, TEXAS



Oscar Hernandez RPLS
9/13/2023

OSCAR HERNANDEZ, R.P.L.S. # 5005
THIS SURVEY PLAT IS NOT VALID WITHOUT THE ORIGINAL SEAL AND SIGNATURE.
COP-RIGHT 2000-2023

NOTE:

1. BY GRAPHIC PLOTTING ONLY, THIS PROPERTY WAS SCALED TO BE IN ZONE "X" OF THE FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 460334 0450 C WHICH BEARS A REVISED DATE OF JUNE 6, 2000. NO FIELD SURVEYING WAS PERFORMED TO DETERMINE THIS ZONE.
2. BASIS OF BEARINGS ON THIS SURVEY ARE AS PER THE TEXAS COORDINATE SYSTEM. ALL BEARING AND DISTANCES ARE BASED ON (NAD 83) TEXAS PLANE SOUTH ZONE US SURVEY FEET GRID. BEARING AND DISTANCES IN PARENTHESES ARE BASED ON PLAT OR RECORDED DOCUMENT.
3. THIS SURVEY IS FOR THE SPECIFIC USE BY CATHOLIC WAR VETERANS - J.L. GARZA POST 770, INC..
4. THIS SURVEY WAS DONE WITHOUT A TITLE COMMITMENT THEREFORE NOT ALL EASEMENTS MAY BE SHOWN.
4. EASEMENTS, RULES AND REGULATIONS BY LAW IN FAVOR OF RESPECTIVE IRRIGATION OR DRAINAGE DISTRICTS.

SURVEYED FOR: CATHOLIC WAR VETERANS - J.L. GARZA POST 770, INC.
ADDRESS: 1501 N. INTERNATIONAL BOULEVARD (FM 1015)

SW. COR.
PECAN GROVE PH 1
VOL. 45 PG. 174 H.C.M.R.
P.O.C. FT 1038 FT 1037
INTRUSION DRIVE 526.09' FT 1044

DATE: 9-6-2023 SCALE: 1"=100.0'

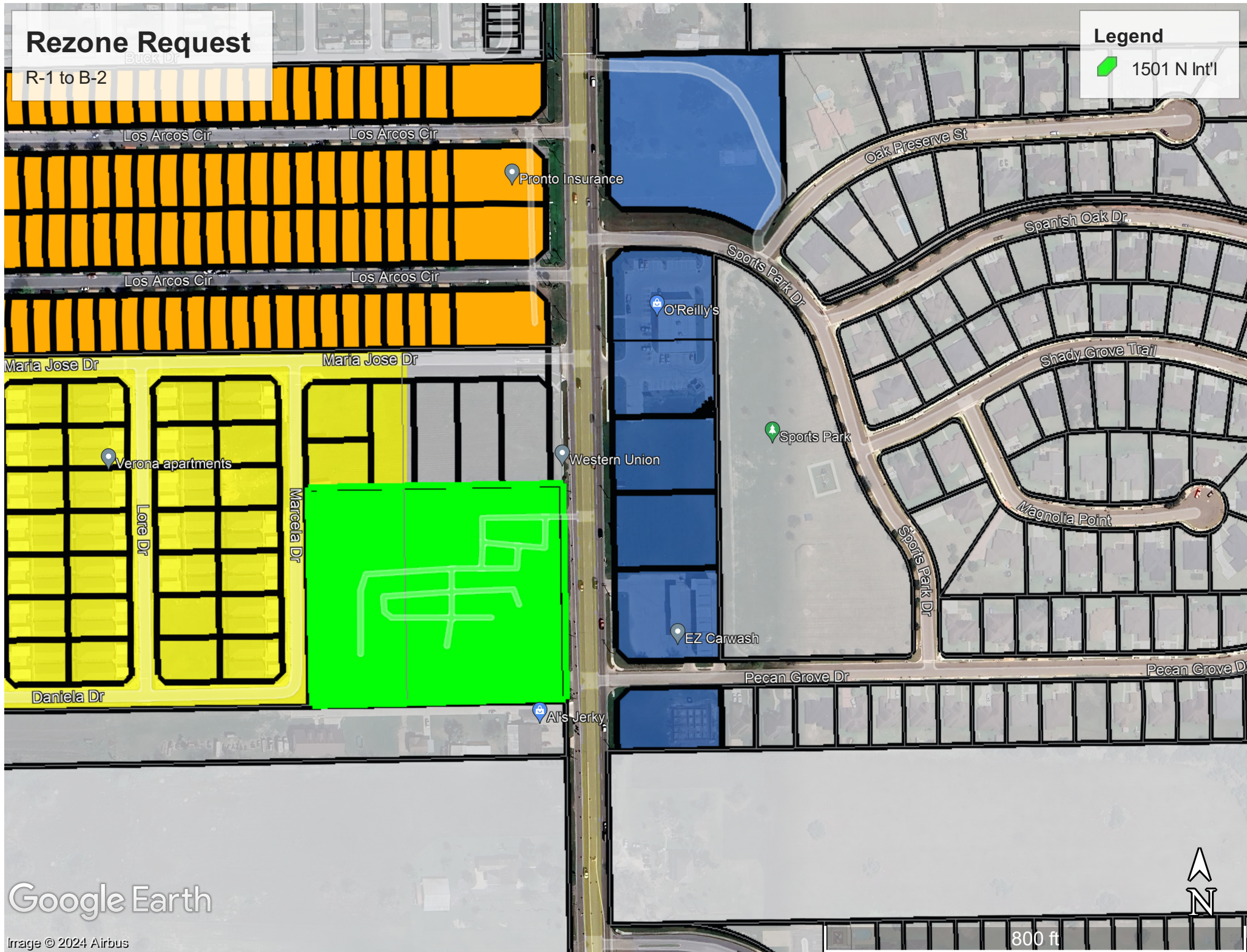
HDL SURVEYING
P.L.L.C.
3007 South Tucker Road
Harrisburg, Texas 78552
(956) 357-2165
EMAIL-HDSURVEYING@HDL.COM
JOB NO: HDZ23 004 019

Rezone Request

R-1 to B-2

Legend

 1501 N Int'l



Google Earth

Image © 2024 Airbus

ORDINANCE NO. 2024-12

AN ORDINANCE AMENDING ZONING ORDINANCE NO. 2018-02 AND AMENDING THE ZONING MAP OF THE CITY OF WESLACO TO CHANGE THE ZONING OF REZONE 1501 N INTERNATIONAL BLVD., ALSO BEING ADAMS TRACT N414'-S517.39'-E526.09'FT 1038 5.00 AC NET, WESLACO, HIDALGO COUNTY, TEXAS FROM R-1 ONE-FAMILY DWELLING DISTRICT TO B-2 SECONDARY HIGHWAY BUSINESS DISTRICT BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS:

SECTION I: To rezone from an R-1 One Family Dwelling District to B-2 Secondary Highway Business District located 1501 N International Blvd.. also being Adams Tract N414'-S517.39'-E526.09'FT 1038 5.00 AC Net, Weslaco Original Townsite, 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 16th day of April 2024.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this ____ day of _____, 2024.

CITY OF WESLACO

Adrian Gonzalez, MAYOR

ATTEST:

Norma A. Cantu, CITY SECRETARY

APPROVED AS TO FORM:

Juan E. Gonzalez, CITY ATTORNEY



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-400	
From: REBEKAH DE LA FUENTE			
Subject: Discussion and consideration to approve the Final Plat for Texas Heights Phase II Subdivision being 17.518 acres out of Farm Tracts 108 and 109, West and Adams Tract Subdivision, Weslaco, Hidalgo County, Texas. Located on Texas Blvd & Northcross Avenue and authorize the Mayor to execute any related documents. Possible action. (Staffed by Planning & Code Enforcement Department.)			
Background: The proposed one hundred (100) lot subdivision is located inside the City of Weslaco. This subdivision is being serviced with water by City of Weslaco through an 8" waterline and sewer by City of Weslaco through an 8" sewer line. The property is within a Flood Zone "A" and "X". The variance request were approved at the last P&Z meeting.			
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 and Zoning Commission recommended approval of the final plat and variance request at their regular meeting of April 3, 2024.			
FLOR ELISA ACUNA REBEKAH DE LA FUENTE Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval of Final Plat.			
Attachments, if any: texas heights Final Plat- Memo, Texas heights phase 2- Application, Drainage Report and Legal Documents, Texas Heights PH II- Aerial, Texas Heights PH II- plat			
Responsibilities upon Approval: Staff will advise the applicant.			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

MEMO

TO: Mayor and City Commission

FROM: Rebekah de la Fuente, Planning & Code Enforcement Director

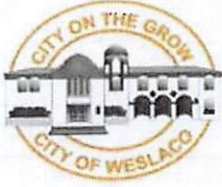
RE: Texas Heights PH II- Final Plat

DATE: March 4, 2024

The proposed use for the 100-lot subdivision will be a PUD single-family residential type use, with minimum lot size of 5,000 square feet or greater. The developer is requesting any variance for minimum lots sizes and a minimum front setback of 20'. The developer has complied with all staff and Planning & Zoning Commission comments.

Thank you,

Rebekah de la Fuente, CFM



SUBDIVISION PLATTING APPLICATION

Plat-000599-2024

RECEIVED

MAR 28 2024

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. _____

BY: _____

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: Texas Heights Ph 2

Location: Texas Blvd & Northcross Avenue

Legal Description: 17.518 Acres o/o Farm Tracts 108 & 109, The West and Adams Tracts

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: Residential

Existing Land Use: Residential Proposed Land Use: Residential Subdivision

Number of Lots Proposed: _____ Gross Acreage: 17.518

Title Report Submitted: ☐ YES ☒ NO

OWNER INFORMATION

Owner's Name: 88 Properties LLC Telephone: 956-316-8911

Address: N Texas Blvd Fax: _____

City: Weslaco State: TX Zip: 78596 E-mail: trey@fpitex.com

ENGINEER INFORMATION

Name: Melden & Hunt, Inc. -Mario A. Reyna Telephone: (956) 381-0981

Address: 115 W McIntyre Street Fax: _____

City: Edinburg State: TX Zip: 78541 E-mail: mario@meldenandhunt.com

255 S. KANSAS AVE ■ WESLACO, TEXAS 78596-6285 ■ 956-447-3401 ■ (Fax) 956-973-3128 ■ WWW.WESLACOTX.GOV

UTILITY PROVISIONS

Will proposed subdivision connect to:

☒ YES ☐ NO Water Provision: City of Weslaco

☒ YES ☐ NO Wastewater Provision: City of Weslaco

☒ YES ☐ NO Electric Company: Duo Service Magic Valley/ AEP

☒ YES ☐ NO Phone Utility _____

☒ 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 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

\$355.00 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

255 S. KANSAS AVE ■ WESLACO, TEXAS 78596-6285 ■ 956-447-3401 ■ (Fax) 956-973-3128 ■ WWW.WESLACOTX.GOV

- _____ 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 1/2 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

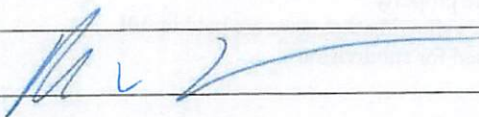
I certify that I am the actual owner of the property described above and this application is being submitted with my consent (include corporate name if applicable); and the following person listed below is my authorized agent to act on my behalf.

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: _____

Owner Signature: _____ Date: _____

_____ is the authorized agent

Authorized Agent Signature:  Date: 3-27-24

Authorized Agent Printed Name: Mario A. Reyna, P.E.

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: _____ Instrument No. _____

General Comments: _____



APPLICATION FOR SUBDIVISION VARIANCE

VAR-000590-2024

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. _____

GENERAL INFORMATION

Name of Subdivision: Texas Heights Subdivision Phase II

Location: TEXAS BLVD & NORTHCROSS AVENUE

Legal Description: 22.192 ACRES SITUATED IN THE COUNTY OF HIDALGO BEING A PART OR PORTION OUT OF FARM TRACTS 108 & 109 THE WEST ADAMS TRACTS

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:

Variance will be required for all front setbacks that are less than 25' except in cul-da-sacs where the required setback is 20'

☐ 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:

Lot area will be 5,000.92 than the required 6,000 sq ft

☐ 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: 88 Properties LLC Telephone: C/O 381-0981

Address: PO Box 29 Fax: _____

City: Weslaco State: TX Zip: 78599 E-mail: C/O mario@meldenandhunt.com

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.

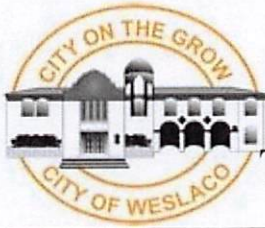
Owner Printed Name: _____

Owner Signature: _____ Date: _____

_____ is the authorized agent

Authorized Agent Signature:  Date: 1-30-24

Authorized Agent Printed Name: MARIO A. REYNA, P.E.



City of Weslaco Engineering Division

255 S. Kansas ♦ Weslaco, TX 78570 ♦ (956)

TRIP GENERATION WORKSHEET

Complete parts A and B as an aid to determine if your project requires a Traffic Impact Analysis (TIA).

A. Subdivision Information

Subdivision Name: Rhodes Weslaco Subdivision

Location: Texas Blvd & Northcross Avenue

Applicant: Melden & Hunt, Inc ☐ Owner ☒ Agent

Address: 115 W McIntyre Street Phone Number: (956) 381-0981

B. Trip Generation Calculation

The texts needed to complete this table are available at the Planning Department. See back of sheet for more information.

ITE Code	Anticipated Land Use	Project Size			AM Peak Hour Trips	PM Peak Hour Trips	Weekday Trips
		Acres	GFA	# of Units			
210	Single Family Residential	40.0	n/a	180	138	185	1,786

Comments: _____

Prepared by: Kelley Heller-Vela Date: _____

Address: 115 W McIntyre Street Phone Number: (956) 381-0981

(For Official Use Only, Do Not Write In This Box)

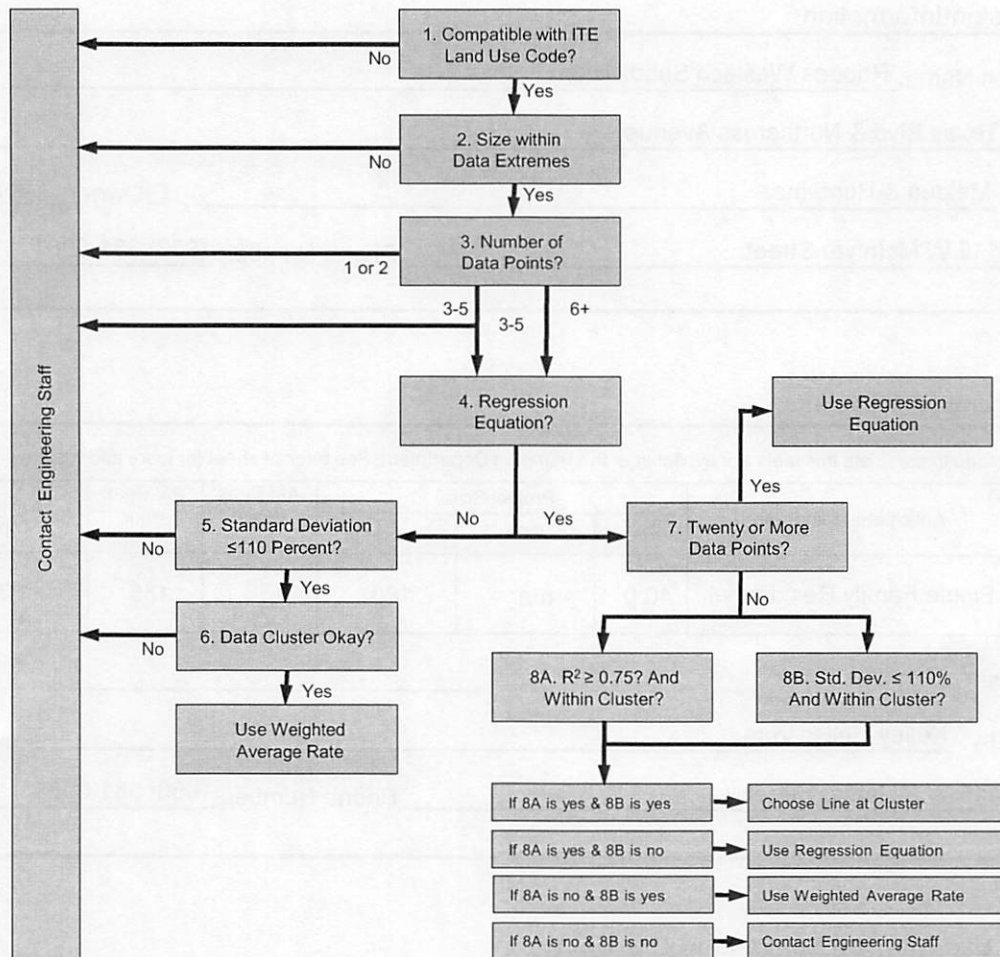
_____ A traffic impact analysis is required. The agent preparing the study must meet with City staff to discuss the scope and requirements of the study before beginning the study.

_____ A traffic impact analysis is not required. The traffic generated by the proposed development does not exceed the threshold requirements.

Comments:

Reviewed by: _____ Date: _____ STID#: _____

Recommended Procedure for Selecting Between Trip Generation Average Rates and Equations



From ITE Trip Generation Handbook

Graph Look Up

Query

Filter

DATA SOURCE:

Trip Gen Manual, 10th Ed + Supplement

SEARCH BY LAND USE CODE:

210

LAND USE GROUP:

(200-299) Residential

LAND USE:

210 - Single-Family Detached Housing

LAND USE SUBCATEGORY:

All Sites

INDEPENDENT VARIABLE (IV):

Dwelling Units

TIME PERIOD:

Weekday, AM Peak Hour of Generator

SETTING/LOCATION:

General Urban/Suburban

TRIP TYPE:

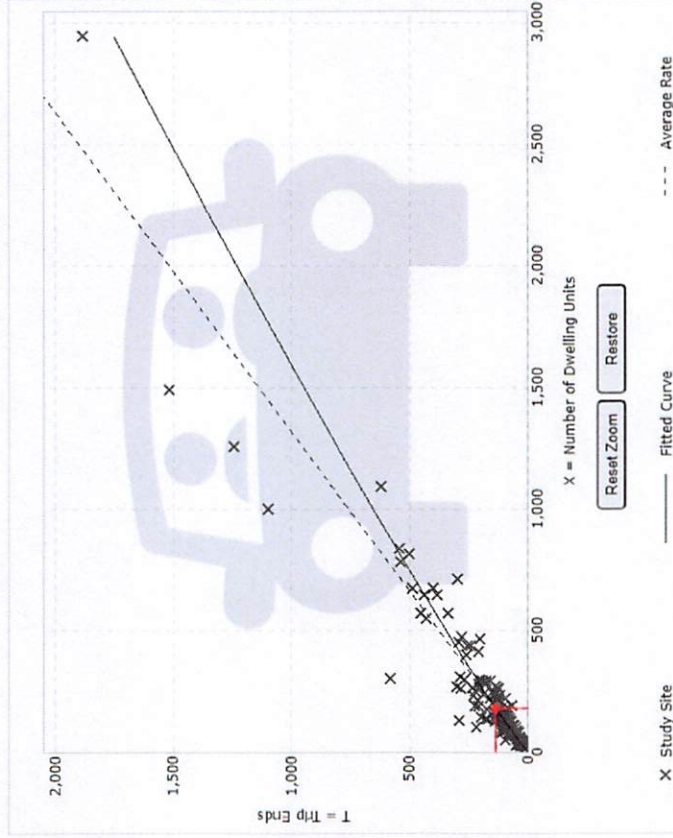
Vehicle

ENTER IV VALUE TO CALCULATE TRIPS:

180

Calculate

Data Plot and Equation



DATA STATISTICS

Land Use:	Single-Family Detached Housing (210) Click for more details
Independent Variable:	Dwelling Units
Time Period:	Weekday
AM Peak Hour of Generator	
Setting/Location:	General Urban/Suburban
Trip Type:	Vehicle
Number of Studies:	157
Avg. Num. of Dwelling Units:	231
Average Rate:	0.76
Range of Rates:	0.36 - 2.27
Standard Deviation:	0.26
Fitted Curve Equation:	$\ln(T) = 0.91 \ln(X) - 0.20$
R^2	0.89
Directional Distribution:	26% entering, 74% exiting
Calculated Trip Ends:	Average Rate: 137 (Total), 36 (Entry), 101 (Exit)
Fitted Curve:	138 (Total), 36 (Entry), 102 (Exit)

Graph Look Up

Query

Filter

DATA SOURCE:

Trip Gen Manual, 10th Ed + Supplement

SEARCH BY LAND USE CODE:

210

LAND USE GROUP:

(200-299) Residential

LAND USE:

210 - Single-Family Detached Housing

LAND USE SUBCATEGORY:

All Sites

INDEPENDENT VARIABLE (IV):

Dwelling Units

TIME PERIOD:

Weekday, PM Peak Hour of Generator

SETTING/LOCATION:

General Urban/Suburban

TRIP TYPE:

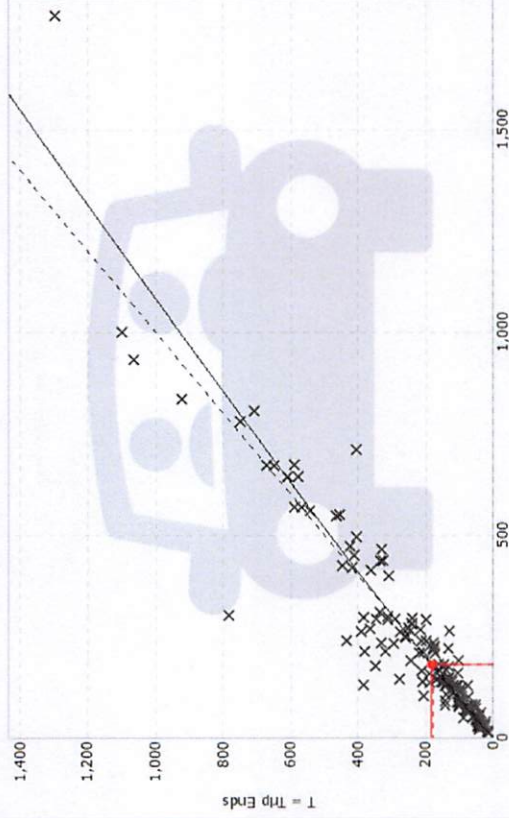
Vehicle

ENTER IV VALUE TO CALCULATE TRIPS:

180

Calculate

Data Plot and Equation



X = Number of Dwelling Units

Reset Zoom

Restore

X Study Site

Fitted Curve

Average Rate

DATA STATISTICS

Land Use:

Single-Family Detached Housing (210) [Click for more details](#)

Independent Variable:

Dwelling Units

Time Period:

Weekday
PM Peak Hour of Generator

Setting/Location:

General Urban/Suburban

Trip Type:

Vehicle

Number of Studies:

165

Avg. Num. of Dwelling Units:

217

Average Rate:

1.00

Range of Rates:

0.49 - 2.98

Standard Deviation:

0.31

Fitted Curve Equation:

 $\ln(T) = 0.94 \ln(X) - 0.34$ R²:

0.92

Directional Distribution:

64% entering, 36% exiting

Calculated Trip Ends:

Average Rate: 180 (Total), 115 (Entry), 65 (Exit)

Fitted Curve: 185 (Total), 118 (Entry), 67 (Exit)

Graph Look Up

Query

Filter

DATA SOURCE:

Trip Gen Manual, 10th Ed + Supplement

SEARCH BY LAND USE CODE:

210

LAND USE GROUP:

(200-299) Residential

LAND USE:

210 - Single-Family Detached Housing

LAND USE SUBCATEGORY:

All Sites

INDEPENDENT VARIABLE (IV):

Dwelling Units

TIME PERIOD:

Weekday

SETTING/LOCATION:

General Urban/Suburban

TRIP TYPE:

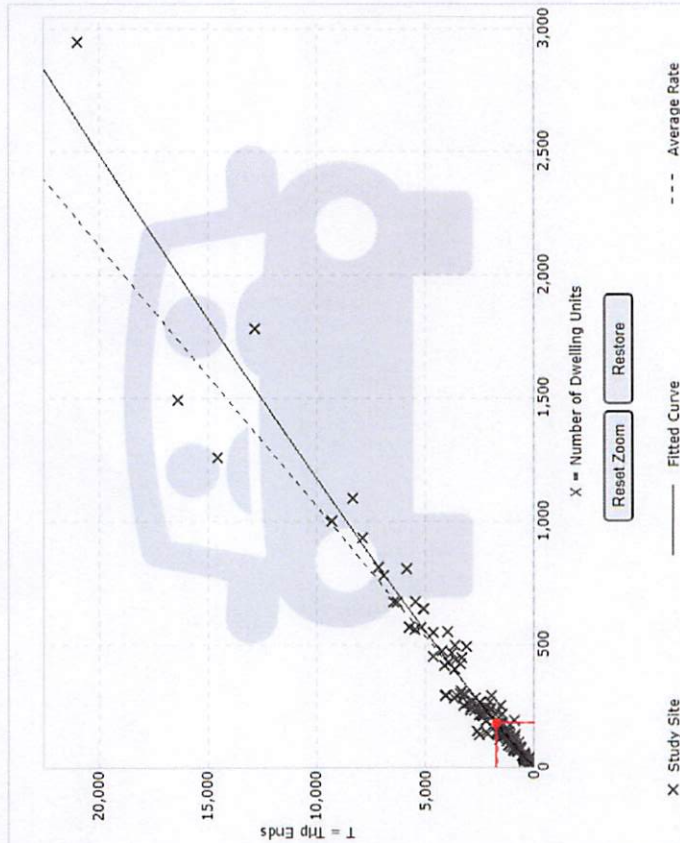
Vehicle

ENTER IV VALUE TO CALCULATE TRIP \$:

180

Calculate

Data Plot and Equation



DATA STATISTICS

Land Use:

Single-Family Detached Housing (210) [Click for more details](#)

Independent Variable:

Dwelling Units

Time Period:

Weekday

Setting/Location:

General Urban/Suburban

Trip Type:

Vehicle

Number of Studies:

159

Avg. Num. of Dwelling Units:

264

Average Rate:

9.44

Range of Rates:

4.81 - 19.39

Standard Deviation:

2.10

Fitted Curve Equation:

 $\ln(T) = 0.92 \ln(X) + 2.71$ R^2 :

0.95

Directional Distribution:

50% entering, 50% exiting

Calculated Trip Ends:

Average Rate: 1699 (Total), 849 (Entry), 850 (Exit)

Fitted Curve: 1788 (Total), 893 (Entry), 893 (Exit)

FIRM NAME: MELDEN & HUNT, INC.

TBPELS FIRM #F1435

TITLE: TEXAS HEIGHTS SUBDIVISION PHASE II

PREPARED BY: MARIO A. REYNA, P.E

DATE: December 18, 2023



M. H.
12-18-23

INDEX

- 1. Drainage Statement**
- 2. Drainage Calculations**
- 3. Location Map**
- 4. Subdivision Plat**
- 5. Paving & Drainage layout**
- 6. USGS Topographical Map**
- 7. Rainfall Intensity Table**
- 8. USDA Soils Map**
- 9. USDA Soils Legend & Description**
- 10. FEMA FIRM with Site Location**



MELDEN & HUNT INC.

CONSULTANTS • ENGINEERS • SURVEYORS

MARIO A. REYNA • ALLAN F. BOOE • KELLEY A. HELLER-VELA • ROBERTO N. TAMEZ • RUBEN JAMES DE JESUS • MICHAEL HERNANDEZ

TBPELS Firm # F-1435
TBPELS # 10096900

Drainage Statement TEXAS HEIGHTS SUBDIVISION PHASE II Project #21146.00 Date: December 18, 2023

TEXAS HEIGHTS SUBDIVISION PHASE II A tract of land containing 17.518 acres situated in the County of Hidalgo, Texas, being a part or portion out of Farm Tracts 108 and 109, The West and Adams Tracts, according to the plat thereof recorded in Volume 2, Pages 34-37, Hidalgo County Map Records, which said 17.518 acres were conveyed to Rodolodo, Ltd. by virtue of a Special Warranty Deed recorded under Document Number 2170504, Hidalgo County Official Records. This subdivision lies mostly in Flood Zone "A" and partially in Zone "X". Flood Zone "A" are areas where no Base Flood elevations determined. Zone "X" are areas determined to be outside 500-year floodplain. Community-panel number: 480334 0450 C, Map Revised: May 30, 2002. The property is located 2,500 feet south of the intersection of Mile 10 & Texas Blvd.. The property is currently open with a proposed use of 100 residential lots, currently inside the City of Weslaco, Texas.

The soils in this area (25) Hidalgo fine sandy loam and (28) Hidalgo sandy clay, which are in Hydrologic Group "B". These soils are moderately pervious and have a relatively low plasticity index. (See excerpts from "Soil Survey of Hidalgo County, Texas").

Existing runoff is in a northeasterly direction, with a runoff of 9.64 cfs during the 10-year storm frequency as per the attached calculations. Proposed runoff after development is 50.12 cfs, during the 50-year storm frequency, per the attached calculation, which is an increase of 40.48 cfs.

The proposed drainage for this subdivision shall consist of surface runoff from the lots into the proposed streets and collected by type "A" inlets located at key points within the subdivision. The pipe size diameters shall range from 24" to 42". The proposed storm system shall discharge into a private existing pond owned by the Texas Heights (HOA) on the north side of the subdivision that was construed with Phase one of the said development.

In accordance with the City of Weslaco drainage policy, and in accordance with the Approved Texas Heights Master Drainage Report for this development (see attached) the peak rate of runoff in this subdivision will not be increased during the 50-year rainfall event due to the building of this subdivision. Therefore, as per attached calculations the required 130,021 c.f. of detention has been provided by master drainage report and Phase I completion.

☐ RECORD	
☒ APPROVED FOR SUBMITTAL	
☐ TO H.C. PLANNING DEPT.	
☐ TO CITY	
☒ DISCHARGE PERMIT REQUIRED	
☐ DISTRICT FACILITY	
☐ CITY FACILITY	
☐ OTHER	
H.C.D.D. NO. 1	
DATE 12-27-23	

HCCID #9
Mario A. Reyna, P.E. #117368
President

Date: 12-18-23





TBPELS Firm # F-1435
TBPELS # 10096900

MELDEN & HUNT INC.

CONSULTANTS • ENGINEERS • SURVEYORS

MARIO A. REYNA • ALLAN F. BOOE • KELLEY A. HELLER-VELA • ROBERTO N. TAMEZ • RUBEN JAMES DE JESUS • MICHAEL HERNANDEZ

Drainage Statement
TEXAS HEIGHTS SUBDIVISION PHASE I
Project #21074.00 Date: August 24, 2021
Revised: January 4, 2023

TEXAS HEIGHTS SUBDIVISION PHASE I A tract of land containing 22.482 acres situated in the County of Hidalgo, Texas, being a part or portion out of Farm Tracts 108 and 109, The West and Adams Tracts, according to the plat thereof recorded in Volume 2, Pages 34-37, Hidalgo County Map Records, which said 22.482 acres were conveyed to Rodolodo, Ltd. by virtue of a Special Warranty Deed recorded under Document Number 2170504, Hidalgo County Official Records. This subdivision lies mostly in Flood Zone "A" and partially in Zone "X". Flood Aone "A" are areas where no Base Flood elevations determined. Zone "X" are areas determined to be outside 500-year floodplain. Community-panel number: 480334 0450 C, Map Revised: May 30, 2002. The property is located 2,500 feet south of the intersection of Mile 10 & Texas Blvd.. The property is currently open with a proposed use of 81 residential lots, one outparcel lot, and a private detention pond, currently inside the City of Weslaco, Texas.

The soils in this area (25) Hidalgo fine sandy loam and (28) Hidalgo sandy clay, which are in Hydrologic Group "B". These soils are moderately pervious and have a relatively low plasticity index. (See excerpts from "Soil Survey of Hidalgo County, Texas").

Existing runoff is in a northeasterly direction, with a runoff of 24.84 cfs during the 10-year storm frequency as per the attached calculations. Proposed runoff after development is 51.28 cfs, during the 50-year storm frequency, per the attached calculation, which is an increase of 26.44 cfs.

The proposed drainage for this subdivision shall consist of surface runoff from the lots into the proposed streets and collected by type "A" inlets located at key points within the subdivision. The pipe size diameters shall range from 24" to 48". The proposed storm system shall discharge into a proposed detention pond on the north side of the site, which will then discharge via a 24" pipe into a H.C.C.I.D. #9 drain ditch which will be widened with an increase of 205,920 cubic feet of capacity.

In accordance with the City of Weslaco drainage policy, and in accordance with the Approved Texas Heights Master Drainage Report for this development (see attached) the peak rate of runoff in this subdivision will not be increased during the 50-year rainfall event due to the building of this subdivision. Therefore, as per attached calculations the required 114,308 c.f. of detention will be provided within the proposed detention pond with a design capacity of 276,382 c.f.



MAR
Mario A. Reyna, P.E. #117368

☐ REJECTED	
☒ APPROVED FOR SUBMITTAL	
☐ TO H.C. PLANNING DEPT.	
☒ TO CITY	
☒ DISCHARGE PERMIT REQUIRED	
☐ DISTRICT FACILITY	
☐ CITY FACILITY	
☒ OTHER <i>HCCID #9</i>	
<i>Reyna</i>	
H.C.D.D. NO. 1	DATE <i>1-25-23</i>

DRAINAGE REPORT

PROJECT NAME: **TEXAS HEIGHTS PH 2** # of Lots: **100**
 PROJECT NUMBER: **21146**
 DATE: **December 18, 2023**

I. Existing Condition-10 year

Ex. Area: **763,084.08** sf
 17.518 ac

Slope : **0.15** %
 tc : **75.50** min
 Rainfall Intensity (10yr) **2.752** in/hr
 c factor **0.200**
 Q peak existing condition: **9.64** cfs

Int. Coeff. "k" **0.213** Table 3-2
 K_p **3.28**
 Length **1225.67** ft
 Velocity **0.270582** ft/sec

II. Future Condition-50 year

Future area: **763,084.08** sf
 17.52 ac
 Slope : **0.15** %
 tc : **40.10** min
 Rainfall Intensity (50yr) **5.256** in/hr
 c factor **0.544**
 Q future cond. = Aci = i * = **50.12** * **0.54**
9.53435108 i

time min.	time hour	i in/hr	Q _{in} cfs	V _{in} cf	Q _{out} cfs	V _{out} cf	REQ'D V cf
5	0.08	12.477	118.96	35688	9.64	13045	22643
10	0.17	10.253	97.76	58653	9.64	14492	44162
15	0.25	8.761	83.53	75177	9.64	15938	59240
25	0.42	6.864	65.44	98166	9.64	18830	79335
35	0.58	5.697	54.32	114066	9.64	21723	92343
45	0.75	4.899	46.71	126114	9.64	24615	101498
55	0.92	4.316	41.15	135796	9.64	27508	108288
65	1.08	3.869	36.89	143865	9.64	30401	113464
75	1.25	3.514	33.50	150767	9.64	33293	117474
85	1.42	3.226	30.76	156865	9.64	36186	120679
95	1.58	2.986	28.47	162277	9.64	39078	123198
105	1.75	2.782	26.52	167105	9.64	41971	125134
115	1.92	2.608	24.87	171573	9.64	44863	126709
125	2.08	2.456	23.42	175623	9.64	47756	127867
135	2.25	2.323	22.15	179401	9.64	50648	128753
145	2.42	2.205	21.02	182902	9.64	53541	129361
155	2.58	2.100	20.02	186206	9.64	56433	129773
165	2.75	2.006	19.13	189346	9.64	59326	130021
175	2.92	1.920	18.31	192213	9.64	62218	129994
185	3.08	1.843	17.57	195047	9.64	65111	129936
195	3.25	1.772	16.89	197670	9.64	68003	129667
205	3.42	1.707	16.28	200184	9.64	70896	129288
215	3.58	1.647	15.70	202570	9.64	73788	128781
225	3.75	1.592	15.18	204912	9.64	76681	128231
235	3.92	1.541	14.69	207163	9.64	79574	127590

245	4.08	1.493	14.23	209251	9.64	82466	126785
255	4.25	1.448	13.81	211228	9.64	85359	125869
265	4.42	1.407	13.41	213296	9.64	88251	125045
275	4.58	1.368	13.04	215209	9.64	91144	124066
285	4.75	1.331	12.69	217003	9.64	94036	122967
295	4.92	1.297	12.37	218879	9.64	96929	121950
305	5.08	1.264	12.05	220541	9.64	99821	120720
315	5.25	1.233	11.76	222186	9.64	102714	119472
325	5.42	1.204	11.48	223847	9.64	105606	118241
335	5.58	1.177	11.22	225561	9.64	108499	117062
345	5.75	1.150	10.96	226965	9.64	111391	115574
355	5.92	1.125	10.73	228467	9.64	114284	114183
365	6.08	1.102	10.51	230100	9.64	117176	112924
375	6.25	1.079	10.29	231470	9.64	120069	111401
385	6.42	1.057	10.08	232797	9.64	122962	109836
395	6.58	1.037	9.89	234325	9.64	125854	108471
405	6.75	1.017	9.70	235623	9.64	128747	106877
415	6.92	0.998	9.52	236931	9.64	131639	105291
425	7.08	0.980	9.34	238263	9.64	134532	103732
435	7.25	0.962	9.17	239390	9.64	137424	101966
445	7.42	0.946	9.02	240821	9.64	140317	100504
455	7.58	0.930	8.87	242068	9.64	143209	98858
465	7.75	0.914	8.71	243132	9.64	146102	97030
475	7.92	0.899	8.57	244284	9.64	148994	95290
485	8.08	0.885	8.44	245543	9.64	151887	93656
495	8.25	0.871	8.30	246641	9.64	154779	91862
505	8.42	0.857	8.17	247579	9.64	157672	89908
515	8.58	0.845	8.06	248947	9.64	160564	88382
525	8.75	0.832	7.93	249876	9.64	163457	86419
535	8.92	0.820	7.82	250963	9.64	166350	84614
545	9.08	0.808	7.70	251913	9.64	169242	82671
555	9.25	0.797	7.60	253043	9.64	172135	80908
565	9.42	0.786	7.49	254047	9.64	175027	79019
575	9.58	0.775	7.39	254925	9.64	177920	77005
585	9.75	0.765	7.29	256012	9.64	180812	75199
600	10	0.750	7.15	257419	9.64	185151	72268
630	10.5	0.722	6.88	260210	9.64	193829	66382
690	11.5	0.673	6.41	265471	9.64	211184	54287
720	12	0.651	6.20	267958	9.64	219861	48096
750	12.5	0.630	6.01	270358	9.64	228539	41819
780	13	0.611	5.83	272679	9.64	237217	35462
810	13.5	0.593	5.66	274926	9.64	245894	29032
840	14	0.577	5.50	277104	9.64	254572	22533
870	14.5	0.561	5.35	279218	9.64	263249	15969
900	15	0.546	5.21	281272	9.64	271927	9345
930	15.5	0.532	5.08	283270	9.64	280605	2665
960	16	0.519	4.95	285214	9.64	289282	-4068
990	16.5	0.507	4.83	287109	9.64	297960	-10851
1020	17	0.495	4.72	288956	9.64	306637	-17681
1050	17.5	0.484	4.62	290759	9.64	315315	-24556
1080	18	0.473	4.51	292520	9.64	323993	-31473
1110	18.5	0.463	4.42	294240	9.64	332670	-38430
1140	19	0.454	4.33	295922	9.64	341348	-45425
1170	19.5	0.445	4.24	297569	9.64	350025	-52457
1200	20	0.436	4.16	299180	9.64	358703	-59523
1230	20.5	0.427	4.08	300759	9.64	367380	-66622
1260	21	0.419	4.00	302306	9.64	376058	-73752
1290	21.5	0.412	3.93	303823	9.64	384736	-80913

1320	22	0.404	3.85	305311	9.64	393413	-88102
1350	22.5	0.397	3.79	306772	9.64	402091	-95319
1380	23	0.390	3.72	308206	9.64	410768	-102562
1410	23.5	0.384	3.66	309615	9.64	419446	-109831
1440	24	0.378	3.60	311000	9.64	428124	-117124

Storage Required: 130,021 cf
 Storage Required: 2.985 Ac.-Ft.
 w/ release rate of: 9.64 cfs
 Storage / Ac. Development: 0.170 Ac.Ft. per Ac.
 Storage / Lot: 1300.20659 cf per lot



M. R.
12-10-29

TABLE I
TIME OF CONCENTRATION DETERMINATION
TEXAS HEIGHTS PH 2

COMPUTATION POINT	DESCRIPTION OF RUNOFF MEDIUM	OVERLAND FLOW				CHANNEL, PIPE, STREET, ETC. FLOW					TOTAL TIME (MIN)
		C	LENGTH (FT.)	GRADE (%)	TIME (MIN)	WIDTH/ID. (FT)	GRADE (%)	LENGTH (FT)	VELOCITY (FPS)	TIME (MIN)	
D.A.#11	Overland & Gutter	0.544	121.49		13.5			347.65	1.7	3.4	16.9
D.A.#11-D.A.#12	Pipe Flow	0.544						35	3.0	0.2	17.1
D.A.#12	Overland & Gutter	0.544	191.2		21.2			347.65	1.7	3.4	24.7
D.A.#12-OUTFALL B	Pipe Flow	0.544						107.2	3.0	0.6	25.2
D.A.#1	Overland & Gutter	0.544	138.1		15.3			355.75	1.7	3.5	18.8
D.A.#1-D.A.#2	Pipe Flow	0.544						35	3.0	0.2	19.0
D.A.#2	Overland & Gutter	0.544	111.46		12.4			282.26	1.7	2.8	15.2
D.A.#2-D.A.#4	Pipe Flow	0.544						243.62	3.0	1.4	20.4
D.A.#3	Overland & Gutter	0.544	287.38		31.9			155.32	1.7	1.5	33.5
D.A.#3-D.A.#4	Pipe Flow	0.544						35	3.0	0.2	33.6
D.A.#4	Overland & Gutter	0.544	101.12		11.2			128.65	1.7	1.3	12.5
D.A.#4-D.A.#5	Pipe Flow	0.544						247.4	3.0	1.4	35.0
D.A.#6	Overland & Gutter	0.544	141.37		15.7			196.07	1.7	1.9	17.6
D.A.#6-D.A.#5	Pipe Flow	0.544						35	3.0	0.2	17.8
D.A.#5	Overland & Gutter	0.544	102.45		11.4			141.15	1.7	1.4	12.8
D.A.#5-D.A.#7	Pipe Flow	0.544						268.11	3.0	1.5	36.5
D.A.#7	Overland & Gutter	0.544	113.8		12.6			299.48	1.7	2.9	15.6
D.A.#7-D.A.#9	Pipe Flow	0.544						58.06	3.0	0.3	36.8

FORMULA FOR TIME OF CONCENTRATION
USING THE RATIONAL METHOD, AS PER
"TXDOT BRIDGE HYDRAULIC MANUAL"

$$T_c = \frac{L}{(V \times 60)}$$

TABLE IA
FLOWRATE DETERMINATION
TEXAS HEIGHTS PH 2

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 SIZE (inches)	MIN. SLOPE (FT./FT.)	DESIGN PIPE SLOPE	INLET OPENING IN FEET
D.A.#11	1.381	0.544	16.9	50	5.944	4.47				
D.A.#11-D.A.#12	1.381	0.544	17.1	50	5.912	4.44	24.00	0.039%	0.174%	4.1
D.A.#12	2.729	0.544	24.7	50	4.911	7.29				
D.A.#12-OUTFALL B	4.11	0.544	25.2	50	4.848	10.84	24.00	0.230%	0.174%	6.7
D.A.#1	1.582	0.544	18.8	50	5.644	4.86				
D.A.#1-D.A.#2	1.58	0.544	19.0	50	5.616	4.84	24.00	0.046%	0.174%	4.5
D.A.#2	1.14	0.544	15.2	50	6.251	3.88				
D.A.#2-D.A.#4	2.72	0.544	20.4	50	5.426	8.04	24.00	0.127%	0.174%	3.6
D.A.#3	1.959	0.544	33.5	50	4.129	4.40				
D.A.#3-D.A.#4	1.96	0.544	33.6	50	4.115	4.39	24.00	0.038%	0.174%	4.0
D.A.#4	0.64	0.544	12.5	50	6.789	2.37				
D.A.#4-D.A.#5	5.32	0.544	35.0	50	4.018	11.64	30.00	0.081%	0.129%	2.2
D.A.#6	1.195	0.544	17.6	50	5.828	3.79				
D.A.#6-D.A.#5	1.20	0.544	17.8	50	5.797	3.77	24.00	0.028%	0.174%	3.5
D.A.#5	0.65	0.544	12.8	50	6.729	2.39				
D.A.#5-D.A.#7	7.17	0.544	36.5	50	3.918	15.29	30.00	0.139%	0.129%	2.2
D.A.#7	1.37	0.544	15.6	50	6.173	4.61				
D.A.#7-D.A.#9	8.54	0.544	36.8	50	3.897	18.12	36.00	0.074%	0.101%	4.2

FORMULA FOR INTENSITY $I = \frac{b}{e}$
 USING THE RATIONAL METHOD, AS PER
 "TXDOT BRIDGE HYDRAULIC M. (Tc + d)

Weighted "c" value				
Type of Drainage Area	"c" value	Square Footage	Acreage	partial "c"
Residential				
Single Family (Lots less than 1/4 acre)	0.5	631464.77	14.496	7.248
Single Family (Lots 1/4 to 1/2 acre)	0.3		0.000	0.000
Single Family (Lots greater than 1/2 acre)	0.25	0	0.000	0.000
Multi-Family (Less than 20 DU / AC)	0.5	0	0.000	0.000
Multi-Family (Greater than 20 DU / AC)	0.55	0	0.000	0.000
Business Districts:	0.75	0	0.000	0.000
Industrial				
Light areas	0.75	0	0.000	0.000
Heavy areas	0.75	0	0.000	0.000
Railroad yard areas	0.2	0	0.000	0.000
Roof/Building areas	0.75	0	0.000	0.000
Parks, cemeteries	0.1	0	0.000	0.000
Unimproved Areas				
Bare Surface	0.15	25,157.09	0.578	0.087
Grassland	0.25	0	0.000	0.000
Cultivated	0.2	0	0.000	0.000
Woodlands	0.15	0	0.000	0.000
Streets				
Asphalt	0.9	86312.1	1.981	1.783
Concrete	0.9	20134.34	0.462	0.416
Drives and walks	0.9	0	0.000	0.000
Total:		763,068	17.518	9.534
Weighted "c":			0.544	

$$C_W = (C_1A_1 + C_2A_2 + C_3A_3 + \dots + C_nA_n) / A_{\text{total}}$$

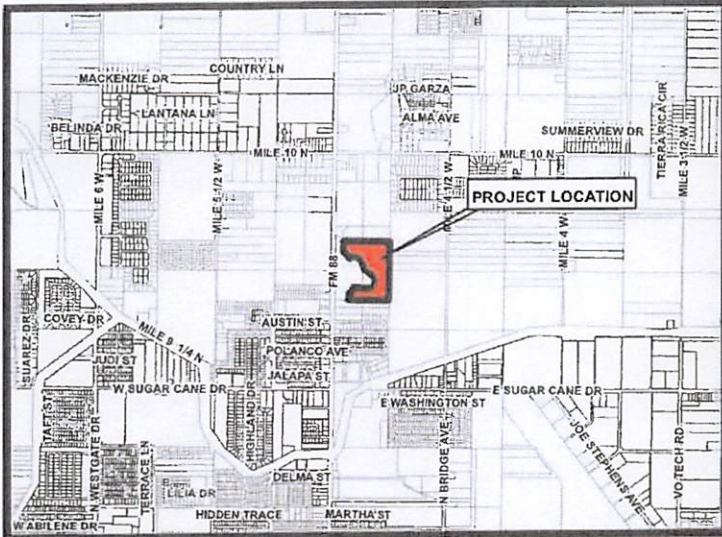
C_W = Weighted Runoff Coefficient (Composite Coefficient)

C_n = Runoff Coefficient n-th term

A_n = Area of n-th term

A_{total} = Total Area (acres)

A_{total} = Total Area (acres)



GENERAL PLAT NOTES & RESTRICTIONS:

1. RECORDING RESTRICTIONS:
 - a. THIS PLAT IS SUBJECT TO THE RECORDING RESTRICTIONS OF THE TEXAS CONSTITUTION AND THE TEXAS PROPERTY CODE.
 - b. THIS PLAT IS SUBJECT TO THE RECORDING RESTRICTIONS OF THE TEXAS CONSTITUTION AND THE TEXAS PROPERTY CODE.
2. PLAT OF LAND CONTAINING 17.416 ACRES OF LAND, BEING A PART OF THE TEXAS HEIGHTS SUBDIVISION PHASE II, AS SHOWN ON THE PLAT THEREOF RECORDED IN VOLUME 2, PAGES 34-37, HEDALGO COUNTY MAP RECORDS.
3. THE PLAT OF LAND CONTAINING 17.416 ACRES OF LAND, BEING A PART OF THE TEXAS HEIGHTS SUBDIVISION PHASE II, AS SHOWN ON THE PLAT THEREOF RECORDED IN VOLUME 2, PAGES 34-37, HEDALGO COUNTY MAP RECORDS.
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15. THE PLAT OF LAND CONTAINING 17.416 ACRES OF LAND, BEING A PART OF THE TEXAS HEIGHTS SUBDIVISION PHASE II, AS SHOWN ON THE PLAT THEREOF RECORDED IN VOLUME 2, PAGES 34-37, HEDALGO COUNTY MAP RECORDS.
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20. THE PLAT OF LAND CONTAINING 17.416 ACRES OF LAND, BEING A PART OF THE TEXAS HEIGHTS SUBDIVISION PHASE II, AS SHOWN ON THE PLAT THEREOF RECORDED IN VOLUME 2, PAGES 34-37, HEDALGO COUNTY MAP RECORDS.



FILED FOR RECORD IN
HEDALGO COUNTY, TEXAS
ATTEST: J. L. HEDALGO, JR.
HEDALGO COUNTY CLERK

DATE OF RECORDING: 11/11/2014
BY: J. L. HEDALGO, JR.

Lot Area Table

Lot #	Length	Width	Area
141	141.00	141.00	19,881.00
142	142.00	142.00	20,164.00
143	143.00	143.00	20,449.00
144	144.00	144.00	20,736.00
145	145.00	145.00	21,025.00
146	146.00	146.00	21,316.00
147	147.00	147.00	21,609.00
148	148.00	148.00	21,904.00
149	149.00	149.00	22,201.00
150	150.00	150.00	22,500.00

Lot Area Table

Lot #	Length	Width	Area
151	151.00	151.00	22,801.00
152	152.00	152.00	23,104.00
153	153.00	153.00	23,409.00
154	154.00	154.00	23,716.00
155	155.00	155.00	24,025.00
156	156.00	156.00	24,336.00
157	157.00	157.00	24,649.00
158	158.00	158.00	24,964.00
159	159.00	159.00	25,281.00
160	160.00	160.00	25,600.00

Lot Area Table

Lot #	Length	Width	Area
161	161.00	161.00	25,921.00
162	162.00	162.00	26,244.00
163	163.00	163.00	26,569.00
164	164.00	164.00	26,896.00
165	165.00	165.00	27,225.00
166	166.00	166.00	27,556.00
167	167.00	167.00	27,889.00
168	168.00	168.00	28,224.00
169	169.00	169.00	28,561.00
170	170.00	170.00	28,900.00

Lot Area Table

Lot #	Length	Width	Area
171	171.00	171.00	29,241.00
172	172.00	172.00	29,584.00
173	173.00	173.00	30,000.00
174	174.00	174.00	30,418.00
175	175.00	175.00	30,839.00
176	176.00	176.00	31,262.00
177	177.00	177.00	31,688.00
178	178.00	178.00	32,116.00
179	179.00	179.00	32,547.00
180	180.00	180.00	32,980.00

Lot Area Table

Lot #	Length	Width	Area
181	181.00	181.00	33,415.00
182	182.00	182.00	33,852.00
183	183.00	183.00	34,292.00
184	184.00	184.00	34,734.00
185	185.00	185.00	35,179.00
186	186.00	186.00	35,626.00
187	187.00	187.00	36,076.00
188	188.00	188.00	36,528.00
189	189.00	189.00	36,982.00
190	190.00	190.00	37,439.00

Lot Area Table

Lot #	Length	Width	Area
191	191.00	191.00	37,898.00
192	192.00	192.00	38,360.00
193	193.00	193.00	38,824.00
194	194.00	194.00	39,291.00
195	195.00	195.00	39,760.00
196	196.00	196.00	40,232.00
197	197.00	197.00	40,706.00
198	198.00	198.00	41,183.00
199	199.00	199.00	41,663.00
200	200.00	200.00	42,146.00

Lot Area Table

Lot #	Length	Width	Area
201	201.00	201.00	42,632.00
202	202.00	202.00	43,121.00
203	203.00	203.00	43,613.00
204	204.00	204.00	44,108.00
205	205.00	205.00	44,606.00
206	206.00	206.00	45,107.00
207	207.00	207.00	45,611.00
208	208.00	208.00	46,118.00
209	209.00	209.00	46,628.00
210	210.00	210.00	47,141.00

Lot Area Table

Lot #	Length	Width	Area
211	211.00	211.00	47,657.00
212	212.00	212.00	48,176.00
213	213.00	213.00	48,698.00
214	214.00	214.00	49,223.00
215	215.00	215.00	49,751.00
216	216.00	216.00	50,282.00
217	217.00	217.00	50,816.00
218	218.00	218.00	51,353.00
219	219.00	219.00	51,894.00
220	220.00	220.00	52,438.00

Lot Area Table

Lot #	Length	Width	Area
221	221.00	221.00	52,985.00
222	222.00	222.00	53,536.00
223	223.00	223.00	54,091.00
224	224.00	224.00	54,649.00
225	225.00	225.00	55,211.00
226	226.00	226.00	55,777.00
227	227.00	227.00	56,347.00
228	228.00	228.00	56,921.00
229	229.00	229.00	57,499.00
230	230.00	230.00	58,081.00

Lot Area Table

Lot #	Length	Width	Area
231	231.00	231.00	58,667.00
232	232.00	232.00	59,257.00
233	233.00	233.00	59,851.00
234	234.00	234.00	60,449.00
235	235.00	235.00	61,051.00
236	236.00	236.00	61,657.00
237	237.00	237.00	62,267.00
238	238.00	238.00	62,881.00
239	239.00	239.00	63,499.00
240	240.00	240.00	64,121.00

Lot Area Table

Lot #	Length	Width	Area
241	241.00	241.00	64,747.00
242	242.00	242.00	65,377.00
243	243.00	243.00	66,011.00
244	244.00	244.00	66,649.00
245	245.00	245.00	67,291.00
246	246.00	246.00	67,937.00
247	247.00	247.00	68,587.00
248	248.00	248.00	69,241.00
249	249.00	249.00	69,899.00
250	250.00	250.00	70,561.00

Lot Area Table

Lot #	Length	Width	Area
251	251.00	251.00	71,227.00
252	252.00	252.00	71,897.00
253	253.00	253.00	72,571.00
254	254.00	254.00	73,249.00
255	255.00	255.00	73,931.00
256	256.00	256.00	74,617.00
257	257.00	257.00	75,307.00
258	258.00	258.00	75,999.00
259	259.00	259.00	76,695.00
260	260.00	260.00	77,395.00

Lot Area Table

Lot #	Length	Width	Area
261	261.00	261.00	78,099.00
262	262.00	262.00	78,807.00
263	263.00	263.00	79,519.00
264	264.00	264.00	80,235.00
265	265.00	265.00	80,955.00
266	266.00	266.00	81,679.00
267	267.00	267.00	82,407.00
268	268.00	268.00	83,139.00
269	269.00	269.00	83,875.00
270	270.00	270.00	84,615.00

Lot Area Table

Lot #	Length	Width	Area
271	271.00	271.00	85,359.00
272	272.00	272.00	86,107.00
273	273.00	273.00	86,859.00
274	274.00	274.00	87,615.00
275	275.00	275.00	88,375.00
276	276.00	276.00	89,139.00
277	277.00	277.00	89,907.00
278	278.00	278.00	90,679.00
279	279.00	279.00	91,455.00
280	280.00	280.00	92,235.00

Lot Area Table

Lot #	Length	Width	Area
281	281.00	281.00	93,019.00
282	282.00	282.00	93,807.00
283	283.00	283.00	94,599.00
284	284.00	284.00	95,395.00
285	285.00	285.00	96,195.00
286	286.00	286.00	96,999.00
287	287.00	287.00	97,807.00
288	288.00	288.00	98,619.00
289	289.00	289.00	99,435.00
290	290.00	290.00	100,255.00

Lot Area Table

Lot #	Length	Width	Area
291	291.00	291.00	101,079.00
292	292.00	292.00	101,907.00
293	293.00	293.00	102,739.00
294	294.00	294.00	103,575.00
295	295.00	295.00	104,415.00
296	296.00	296.00	105,259.00
297	297.00	297.00	106,107.00
298	298.00	298.00	106,959.00
299	299.00	299.00	107,815.00
300	300.00	300.00	108,675.00

Lot Area Table

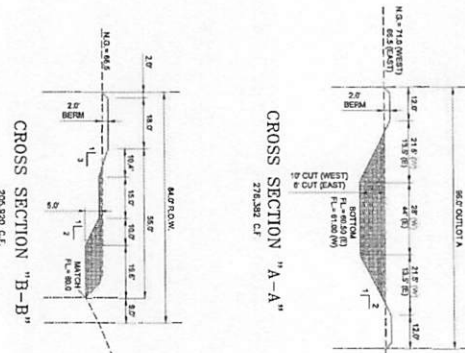
Lot #	Length	Width	Area
301	301.00	301.00	109,539.00
302	302.00	302.00	110,407.00
303	303.00	303.00	111,279.00
304	304.00	304.00	112,155.00
305	305.00	305.00	113,035.00
306	306.00	306.00	113,919.00
307	307.00	307.00	114,807.00
308	308.00	308.00	115,699.00
309	309.00	309.00	116,595.00
310	310.00	310.00	117,495.00

Lot Area Table

Lot #	Length	Width	Area
311	311.00	311.00	118,399.00
312	312.00	312.00	119,307.00
313	313.00	313.00	120,219.00
314	314.00	314.00	121,135.00
315	315.00	315.00	122,055.00
316	316.00	316.00	122,979.00
317	317.00	317.00	123,907.00
318	318.00	318.00	124,839.00
319	319.00	319.00	125,775.00
320	320.00	320.00	126,715.00

Lot Area Table

Lot #	Length	Width	Area
321	321.00	321.00	1



CROSS SECTION "B-B"

CROSS SECTION "A-A"
276,392 CF

STAGE PRODUCTION TABLE									
ITEM	ELEV.	AREA (sq. ft.)	DEPTH (ft.)	VOL. (cu. yd.)	UNIT PRICE (per cu. yd.)	TOTAL PRICE	TOTAL COST		
							LABOR	MATERIAL	EQUIPMENT
1.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
2.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
3.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
4.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
5.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
6.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
7.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
8.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
9.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
10.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
11.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
12.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
13.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
14.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
15.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
16.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
17.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
18.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
19.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
20.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
21.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
22.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
23.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
24.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
25.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
26.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
27.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
28.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
29.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
30.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
31.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
32.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
33.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
34.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
35.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
36.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
37.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
38.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
39.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
40.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
41.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
42.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
43.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
44.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
45.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
46.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
47.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
48.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
49.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
50.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
51.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
52.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
53.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
54.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
55.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
56.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
57.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
58.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
59.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
60.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
61.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
62.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
63.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
64.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
65.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
66.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
67.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
68.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
69.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
70.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
71.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
72.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
73.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
74.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
75.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
76.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
77.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
78.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
79.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
80.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
81.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
82.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
83.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
84.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
85.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
86.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
87.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
88.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
89.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
90.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
91.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
92.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
93.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
94.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
95.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
96.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
97.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
98.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
99.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	
100.00	21.75	21.75	0.0	0.0	0.0	0.00	0.00	0.00	

PROPOSED DETENTION DITCH STORAGE

TEXAS HEIGHTS
SUBDIVISION PHASE II
WESLACO, TEXAS

THIS DOCUMENT IS RELEASED
FOR THE PURPOSE OF INTERIM
REVIEW UNDER THE AUTHORITY OF
MARIO A. REYNA, P.E. 117368
ON JULY 18, 2024, IT IS NOT
TO BE USED FOR CONSTRUCTION,
BIDDING OR PERMIT PURPOSES.

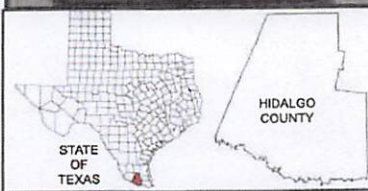
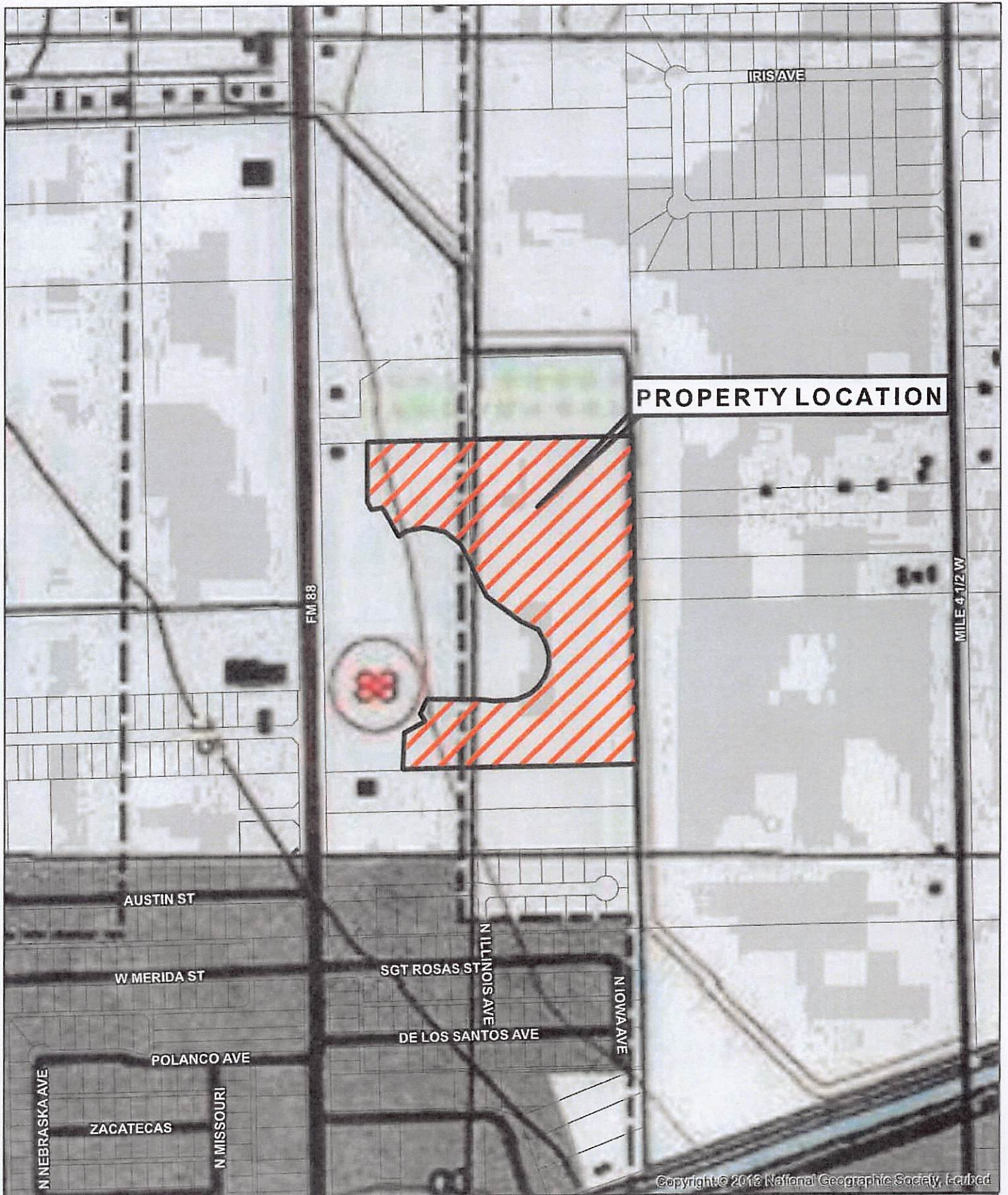
ENG TECH OR
PROJECT ENG MAN
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1. RELEASE DATE:
2. RELEASE DATE:
3. RELEASE DATE:
SCALE: 1" = 60'

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Page 1 of 1

DRAINAGE LAYOUT



TEXAS HEIGHTS
PH. II SUBDIVISION
CITY OF WESLACO
HIDALGO COUNTY, TEXAS
USGS MAP

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HIDALGO COUNTY RAINFALL INTENSITY TABLES

based on Weather Bureau (NWS) Technical Paper No. 40 "Rainfall Frequency Atlas of the United States"

TIME	5 yr.	10 yr.	25 yr.	50 yr.
------	-------	--------	--------	--------

1	12.626	14.283	16.353	17.386
2	11.721	13.281	15.215	16.210
3	10.950	12.426	14.244	15.204
4	10.286	11.687	13.405	14.333
5	9.706	11.042	12.671	13.570
6	9.194	10.472	12.023	12.895
7	8.740	9.966	11.447	12.294
8	8.334	9.512	10.930	11.755
9	7.968	9.103	10.464	11.268
10	7.636	8.732	10.042	10.825
11	7.334	8.394	9.656	10.421
12	7.058	8.084	9.303	10.051
13	6.804	7.799	8.978	9.710
14	6.569	7.536	8.678	9.395
15	6.353	7.293	8.400	9.102
16	6.151	7.067	8.142	8.831
17	5.964	6.856	7.902	8.577
18	5.789	6.659	7.677	8.340
19	5.625	6.475	7.466	8.117
20	5.472	6.302	7.268	7.908
21	5.327	6.139	7.082	7.711
22	5.191	5.985	6.906	7.525
23	5.062	5.840	6.740	7.349
24	4.941	5.703	6.583	7.183
25	4.825	5.572	6.434	7.025
26	4.716	5.449	6.293	6.875
27	4.612	5.331	6.158	6.732
28	4.513	5.220	6.030	6.596
29	4.419	5.113	5.908	6.467
30	4.329	5.011	5.792	6.343
31	4.244	4.914	5.680	6.224
32	4.161	4.821	5.574	6.111
33	4.083	4.732	5.472	6.002
34	4.008	4.646	5.374	5.897
35	3.935	4.564	5.280	5.797

TIME	5 yr.	10 yr.	25 yr.	50 yr.
------	-------	--------	--------	--------

36	3.866	4.486	5.189	5.701
37	3.799	4.410	5.103	5.608
38	3.735	4.337	5.019	5.519
39	3.673	4.267	4.939	5.433
40	3.614	4.199	4.861	5.350
41	3.557	4.134	4.786	5.270
42	3.501	4.071	4.714	5.193
43	3.448	4.010	4.644	5.118
44	3.396	3.951	4.577	5.046
45	3.346	3.895	4.511	4.976
46	3.298	3.840	4.448	4.908
47	3.251	3.786	4.387	4.843
48	3.206	3.735	4.328	4.779
49	3.162	3.685	4.270	4.717
50	3.120	3.636	4.215	4.658
51	3.078	3.589	4.161	4.600
52	3.038	3.543	4.108	4.543
53	2.999	3.499	4.057	4.488
54	2.962	3.456	4.007	4.435
55	2.925	3.414	3.959	4.383
56	2.889	3.373	3.912	4.333
57	2.854	3.333	3.867	4.284
58	2.821	3.295	3.822	4.236
59	2.788	3.257	3.779	4.189
60	2.756	3.220	3.737	4.144
61	2.724	3.185	3.696	4.099
62	2.694	3.150	3.656	4.056
63	2.664	3.116	3.617	4.014
64	2.635	3.083	3.578	3.973
65	2.607	3.050	3.541	3.933
66	2.579	3.019	3.505	3.894
67	2.552	2.988	3.469	3.855
68	2.526	2.958	3.435	3.818
69	2.500	2.928	3.401	3.781
70	2.475	2.899	3.368	3.745

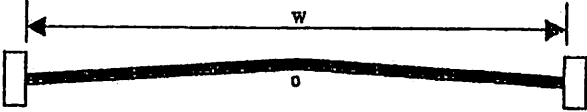
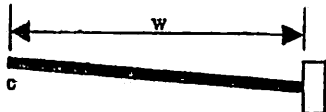
HIDALGO COUNTY RAINFALL INTENSITY TABLES (cont.)

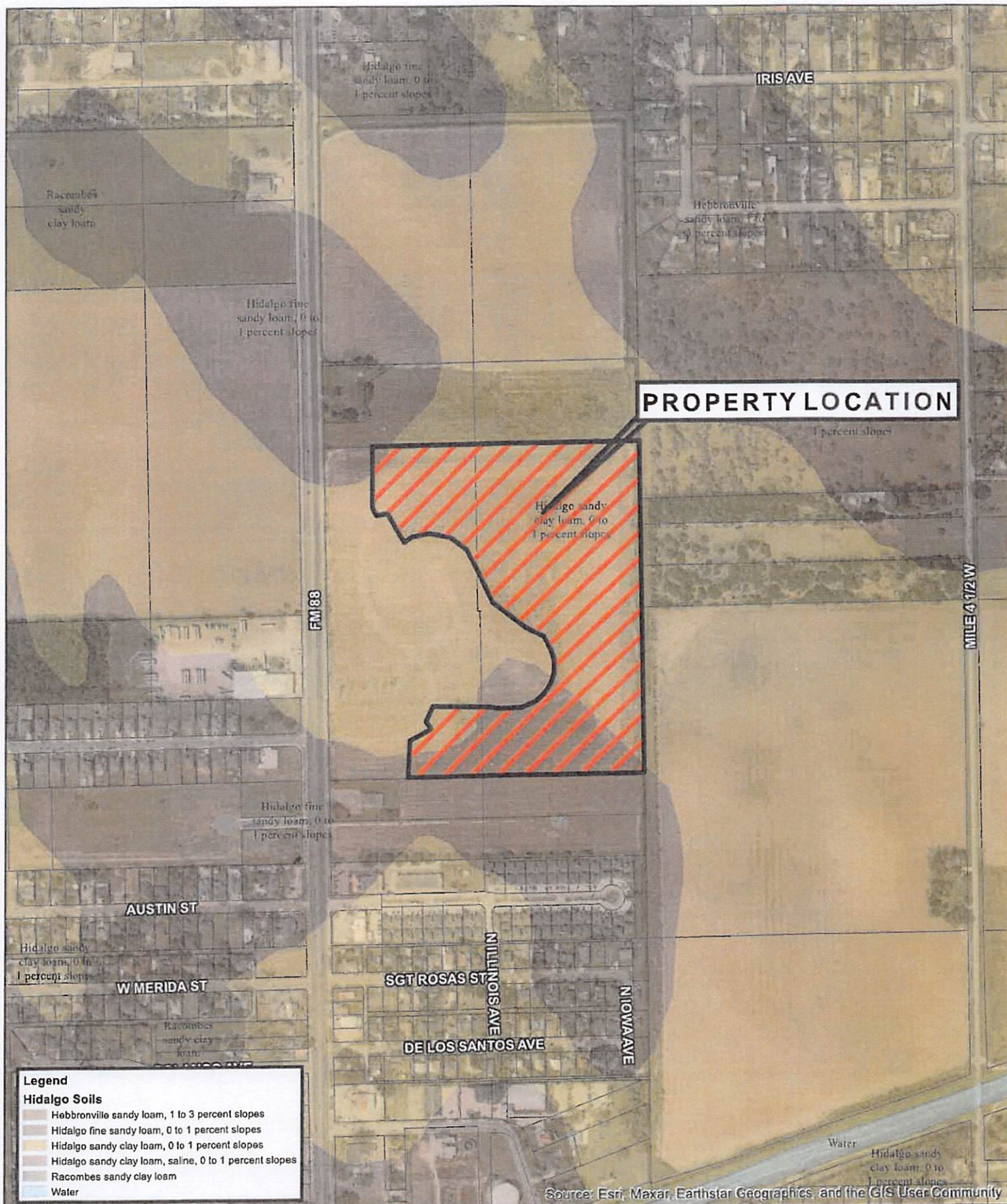
based on Weather Bureau (NWS) Technical Paper No. 40 "Rainfall Frequency Atlas of the United States"

TIME	5 yr.	10 yr.	25 yr.	50 yr.
71	2.451	2.871	3.335	3.710
72	2.427	2.844	3.303	3.676
73	2.403	2.817	3.272	3.642
74	2.380	2.790	3.242	3.610
75	2.358	2.765	3.212	3.577
76	2.336	2.739	3.183	3.546
77	2.314	2.715	3.155	3.515
78	2.293	2.690	3.127	3.485
79	2.272	2.667	3.099	3.455
80	2.252	2.643	3.073	3.426
81	2.232	2.620	3.046	3.398
82	2.213	2.598	3.020	3.370
83	2.193	2.576	2.995	3.342
84	2.175	2.555	2.970	3.315
85	2.156	2.533	2.946	3.289
86	2.138	2.513	2.922	3.263
87	2.121	2.492	2.899	3.238
88	2.103	2.472	2.876	3.213
89	2.086	2.453	2.853	3.188
90	2.069	2.434	2.831	3.164
91	2.053	2.415	2.809	3.140
92	2.037	2.396	2.788	3.117
93	2.021	2.378	2.767	3.094
94	2.005	2.360	2.746	3.072
95	1.990	2.342	2.726	3.050
96	1.975	2.325	2.706	3.028
97	1.960	2.308	2.686	3.007
98	1.946	2.291	2.667	2.986
99	1.931	2.275	2.648	2.965
100	1.917	2.258	2.629	2.944
101	1.904	2.242	2.610	2.924
102	1.890	2.227	2.592	2.905
103	1.876	2.211	2.574	2.885
104	1.863	2.196	2.557	2.866
105	1.850	2.181	2.540	2.847

TIME	5 yr.	10 yr.	25 yr.	50 yr.
106	1.838	2.166	2.523	2.829
107	1.825	2.152	2.506	2.811
108	1.813	2.137	2.489	2.793
109	1.800	2.123	2.473	2.775
110	1.788	2.109	2.457	2.757
110	1.788	2.109	2.457	2.757
112	1.765	2.082	2.426	2.723
113	1.753	2.069	2.410	2.707
114	1.742	2.056	2.395	2.690
115	1.731	2.043	2.380	2.674
116	1.720	2.030	2.366	2.658
117	1.709	2.018	2.351	2.642
118	1.698	2.006	2.337	2.626
119	1.688	1.993	2.323	2.611
120	1.677	1.981	2.309	2.596
125	1.628	1.924	2.242	2.523
130	1.581	1.870	2.180	2.455
135	1.537	1.819	2.122	2.391
140	1.496	1.771	2.067	2.331
145	1.457	1.727	2.015	2.274
150	1.421	1.684	1.966	2.220
155	1.386	1.644	1.919	2.169
160	1.354	1.606	1.876	2.121
165	1.323	1.570	1.834	2.075
170	1.293	1.536	1.794	2.032
175	1.265	1.504	1.757	1.990
180	1.239	1.473	1.721	1.951
185	1.213	1.443	1.686	1.913
190	1.189	1.415	1.654	1.877
195	1.166	1.388	1.622	1.842
200	1.144	1.362	1.592	1.809
210	1.102	1.313	1.536	1.747
220	1.063	1.268	1.484	1.690
230	1.028	1.227	1.436	1.637
240	0.995	1.189	1.392	1.587

Appendix 3.0
Street Velocities and Capacities Flowing Curb Full
Manning's $n = 0.018$

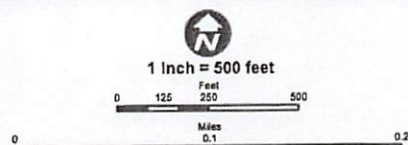
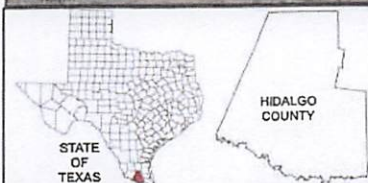
										
	Local Street $w = 30'$		Local Street $w = 40'$		Collector Street $w = 44'$		Secondary Street (half-section) $w = 24'$		Primary Street (half-section)	
Slope %	$c = 4''$ $wp = 31.16$ $A = 12.45$ $r = 0.40$		$c = 4''$ $wp = 41.17$ $A = 16.67$ $r = 0.405$		$c = 5''$ $wp = 45.17$ $A = 16.50$ $r = 0.365$		$c = 6''$ $wp = 24.66$ $A = 7.92$ $r = 0.32$		$c = 9''$ $wp = 28.52$ $A = 8.12$ $r = 0.28$	
	V ft/sec	Q cfs	V ft/sec	Q cfs	V ft/sec	Q cfs	V ft/sec	Q cfs	V ft/sec	Q cfs
0.10	1.42	17.68	1.43	23.81	1.33	22.01	1.22	9.66	1.12	9.09
0.15	1.74	21.66	1.74	29.17	1.63	26.96	1.50	11.88	1.37	11.12
0.20	2.00	24.90	2.02	33.68	1.89	31.13	1.73	13.70	1.58	12.83
0.25	2.24	27.89	2.26	37.66	2.11	34.80	1.93	15.29	1.77	14.37
0.30	2.46	30.63	2.47	41.25	2.31	38.13	2.12	16.79	1.94	15.75
0.35	2.65	32.99	2.67	44.56	2.50	41.18	2.29	18.14	2.09	16.97
0.40	2.84	35.36	2.86	47.64	2.67	44.02	2.44	19.32	2.24	18.19
0.45	3.01	37.47	3.03	50.53	2.83	46.69	2.59	20.51	2.37	19.24
0.50	3.17	39.47	3.19	53.26	2.98	49.22	2.73	21.62	2.50	20.30
0.55	3.32	41.33	3.35	55.86	3.13	51.62	2.87	22.73	2.62	21.27
0.60	3.47	43.20	3.50	58.34	3.27	53.92	2.99	23.68	2.74	22.25
0.65	3.61	44.94	3.64	60.72	3.40	56.12	3.12	24.71	2.86	23.14
0.70	3.75	46.62	3.78	63.02	3.53	58.24	3.23	25.58	2.96	24.04
0.75	3.88	48.31	3.91	66.23	3.65	60.28	3.35	26.53	3.06	24.85
0.80	4.01	49.92	4.04	67.37	3.77	62.26	3.46	27.40	3.16	25.66
0.85	4.13	51.42	4.17	69.44	3.89	64.17	3.56	28.20	3.26	26.47
0.90	4.25	52.91	4.29	71.45	4.00	66.03	3.67	29.07	3.35	27.20
0.95	4.37	54.41	4.40	73.41	4.11	67.84	3.77	29.86	3.44	27.93
1.00	4.48	55.78	4.52	75.31	4.22	69.61	3.86	30.57	3.53	28.66
1.50	5.49	68.35	5.53	92.25	5.17	85.25	4.73	37.46	4.33	35.16
2.00	6.34	78.93	6.39	106.52	5.97	98.44	5.46	43.24	5.00	40.60
2.50	7.09	88.27	7.14	119.09	6.67	110.06	6.11	48.39	5.59	45.39
3.00	7.76	96.61	7.83	130.46	7.31	120.56	6.69	52.98	6.12	49.59
3.50	8.39	104.46	8.45	140.91	7.89	130.22	7.23	57.26	6.61	53.67
4.00	8.97	111.68	9.04	150.64	8.44	139.21	7.73	61.22	7.07	57.41
4.50	9.51	118.40	9.58	159.78	8.95	147.66	8.20	64.94	7.50	60.90
5.00	10.02	124.75	10.10	168.42	9.43	155.65	8.64	68.43	7.90	64.15
5.50	10.51	130.85	10.60	176.64	9.89	163.24	9.06	71.76	8.29	67.31
6.00	10.98	136.70	11.07	184.49	10.33	170.50	9.46	74.92	8.65	70.24
6.50	11.43	143.30	11.52	192.03	10.76	177.46	9.85	78.01	9.01	73.16
7.00	11.86	147.66	11.95	199.28	11.16	184.16	10.22	80.94	9.35	75.92
7.50	12.28	152.89	12.37	206.27	11.55	190.63	10.58	83.79	9.68	78.60
8.00	12.68	157.85	12.78	213.04	11.93	196.88	10.93	86.57	9.99	81.12
8.50	13.07	162.72	13.17	219.59	12.30	202.94	11.26	89.18	10.30	83.64
9.00	13.45	167.45	13.55	225.96	12.66	208.82	11.59	91.79	10.60	86.07
9.50	13.82	172.06	13.93	232.15	13.00	214.54	11.91	94.33	10.89	88.43
10.00	14.18	176.54	14.29	238.18	13.34	220.12	12.22	96.78	11.17	90.70



Legend

Hidalgo Soils

- Hebbroville sandy loam, 1 to 3 percent slopes
- Hidalgo fine sandy loam, 0 to 1 percent slopes
- Hidalgo sandy clay loam, 0 to 1 percent slopes
- Hidalgo sandy clay loam, saline, 0 to 1 percent slopes
- Racombes sandy clay loam
- Water



**TEXAS HEIGHTS
PH. II SUBDIVISION
CITY OF WESLACO
HIDALGO COUNTY, TEXAS
SOIL MAP**

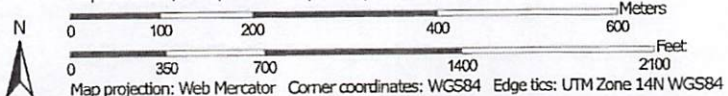
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Hydrologic Soil Group—Hidalgo County, Texas (Texas Heights Phase II)



Soil Map may not be valid at this scale.

Map Scale: 1:7,920 if printed on A portrait (8.5" x 11") sheet.



Natural Resources
Conservation Service

Web Soil Survey
National Cooperative Soil Survey

12/19/2023
Page 1 of 4

MAP LEGEND

Area of Interest (AOI)		C	C
Area of Interest (AOI)		C/D	C/D
Soils		D	D
Soil Rating Polygons		Not rated or not available	Not rated or not available
A	A	Water Features	
A/D	A/D	Streams and Canals	Streams and Canals
B	B	Transportation	
B/D	B/D	Rails	Rails
C	C	Interstate Highways	Interstate Highways
C/D	C/D	US Routes	US Routes
D	D	Major Roads	Major Roads
Not rated or not available	Not rated or not available	Local Roads	Local Roads
Soil Rating Lines		Background	
A	A	Aerial Photography	Aerial Photography
A/D	A/D		
B	B		
B/D	B/D		
C	C		
C/D	C/D		
D	D		
Not rated or not available	Not rated or not available		
Soil Rating Points			
A	A		
A/D	A/D		
B	B		
B/D	B/D		

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 22, Sep 5, 2023

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Dec 21, 2021—Mar 2, 2022

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.

Hydrologic Soil Group

Map unit symbol	Map unit name	Rating	Acres in AOI	Percent of AOI
25	Hidalgo fine sandy loam, 0 to 1 percent slopes	B	3.9	25.6%
28	Hidalgo sandy clay loam, 0 to 1 percent slopes	B	11.3	74.4%
Totals for Area of Interest			15.2	100.0%

Description

Hydrologic soil groups are based on estimates of runoff potential. Soils are assigned to one of four groups according to the rate of water infiltration when the soils are not protected by vegetation, are thoroughly wet, and receive precipitation from long-duration storms.

The soils in the United States are assigned to four groups (A, B, C, and D) and three dual classes (A/D, B/D, and C/D). The groups are defined as follows:

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.

If a soil is assigned to a dual hydrologic group (A/D, B/D, or C/D), the first letter is for drained areas and the second is for undrained areas. Only the soils that in their natural condition are in group D are assigned to dual classes.

Hydrologic Soil Group

Map unit symbol	Map unit name	Rating	Acres in AOI	Percent of AOI
25	Hidalgo fine sandy loam, 0 to 1 percent slopes	B	4.6	20.5%
28	Hidalgo sandy clay loam, 0 to 1 percent slopes	B	18.0	79.5%
Totals for Area of Interest			22.6	100.0%

Description

Hydrologic soil groups are based on estimates of runoff potential. Soils are assigned to one of four groups according to the rate of water infiltration when the soils are not protected by vegetation, are thoroughly wet, and receive precipitation from long-duration storms.

The soils in the United States are assigned to four groups (A, B, C, and D) and three dual classes (A/D, B/D, and C/D). The groups are defined as follows:

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.

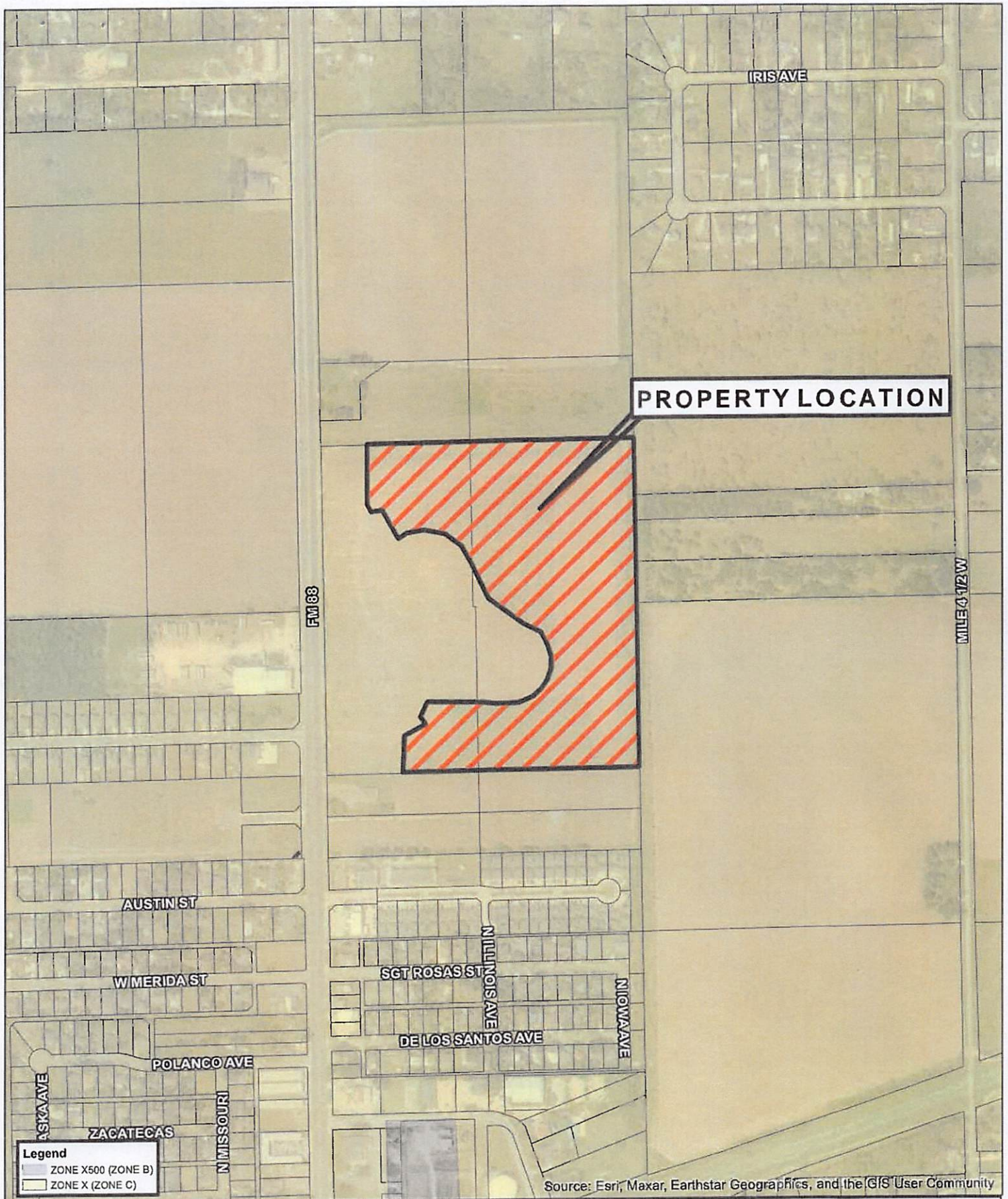
If a soil is assigned to a dual hydrologic group (A/D, B/D, or C/D), the first letter is for drained areas and the second is for undrained areas. Only the soils that in their natural condition are in group D are assigned to dual classes.

Rating Options

Aggregation Method: Dominant Condition

Component Percent Cutoff: None Specified

Tie-break Rule: Higher



STATE OF TEXAS

HIDALGO COUNTY

1 inch = 500 feet

0 125 250 500 Feet

0 0.1 0.2 Miles

**TEXAS HEIGHTS
PH. II SUBDIVISION
CITY OF WESLACO
HIDALGO COUNTY, TEXAS
FEMA MAP**

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ESTABLISHED 1947
www.meldrenhunt.com

DATE: 08-08-2023
JOB NO: 21140
DRAWN BY: M. HELLER

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LEGEND

WATERWAYS AND ADJACENT AREAS

- Zone A: Shaded area representing flood hazard.
- Zone B: Shaded area representing flood hazard.
- Zone C: Shaded area representing flood hazard.
- Zone D: Shaded area representing flood hazard.
- Zone E: Shaded area representing flood hazard.
- Zone F: Shaded area representing flood hazard.
- Zone G: Shaded area representing flood hazard.
- Zone H: Shaded area representing flood hazard.
- Zone I: Shaded area representing flood hazard.
- Zone J: Shaded area representing flood hazard.
- Zone K: Shaded area representing flood hazard.
- Zone L: Shaded area representing flood hazard.
- Zone M: Shaded area representing flood hazard.
- Zone N: Shaded area representing flood hazard.
- Zone O: Shaded area representing flood hazard.
- Zone P: Shaded area representing flood hazard.
- Zone Q: Shaded area representing flood hazard.
- Zone R: Shaded area representing flood hazard.
- Zone S: Shaded area representing flood hazard.
- Zone T: Shaded area representing flood hazard.
- Zone U: Shaded area representing flood hazard.
- Zone V: Shaded area representing flood hazard.
- Zone W: Shaded area representing flood hazard.
- Zone X: Shaded area representing flood hazard.
- Zone Y: Shaded area representing flood hazard.
- Zone Z: Shaded area representing flood hazard.

COASTAL AREAS BY ZONE

- Zone A: Coastal area.
- Zone B: Coastal area.
- Zone C: Coastal area.
- Zone D: Coastal area.
- Zone E: Coastal area.
- Zone F: Coastal area.
- Zone G: Coastal area.
- Zone H: Coastal area.
- Zone I: Coastal area.
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- Zone S: Coastal area.
- Zone T: Coastal area.
- Zone U: Coastal area.
- Zone V: Coastal area.
- Zone W: Coastal area.
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- Zone Y: Coastal area.
- Zone Z: Coastal area.

COASTAL AREAS BY ZONE

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- Zone O: Coastal area.
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- Zone Q: Coastal area.
- Zone R: Coastal area.
- Zone S: Coastal area.
- Zone T: Coastal area.
- Zone U: Coastal area.
- Zone V: Coastal area.
- Zone W: Coastal area.
- Zone X: Coastal area.
- Zone Y: Coastal area.
- Zone Z: Coastal area.

NOTES

1. This map is a general representation of the flood hazard areas and should not be used for engineering or construction purposes without the assistance of a professional engineer or surveyor.

2. The flood hazard areas are based on the best available data and are subject to change as more information becomes available.

3. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

4. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

5. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

6. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

7. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

8. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

9. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

10. The flood hazard areas are shown in shaded areas and are not to be construed as a guarantee of the accuracy of the information.

ELEVATION REFERENCE MARKS

MARK	ELEVATION	DESCRIPTION
1	10.0	Point of Beginning
2	10.0	Point of Beginning
3	10.0	Point of Beginning
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PROJECT LOCATION

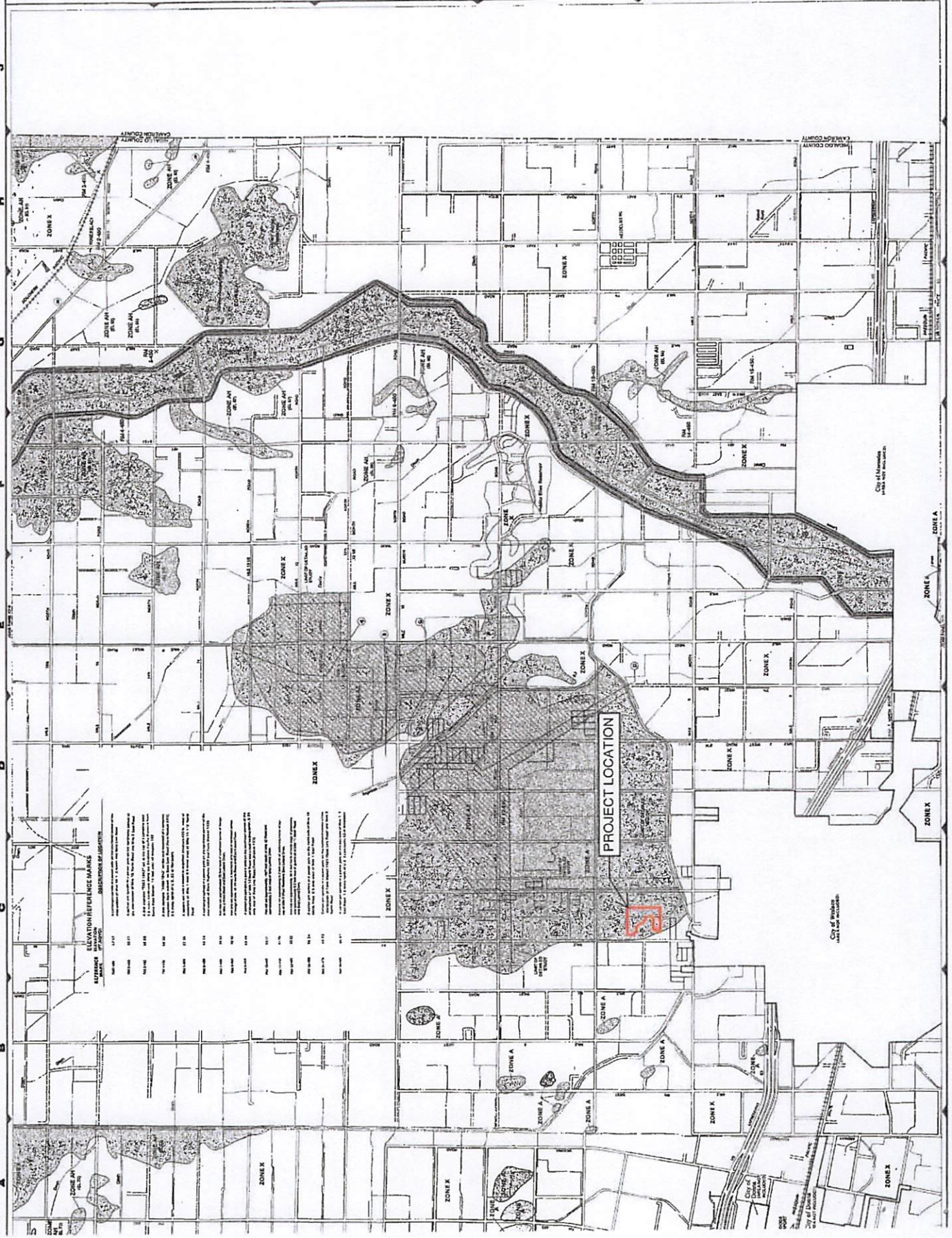
The project location is indicated by a red box on the map. The project is located in the City of Houston, Texas, near the intersection of the Gulf Freeway and the I-10 Freeway.

COMMUNITY PANEL DATA

ADDITIONAL DATA
MAP SCALE
JUNE 1, 20

FIRM FLOOD INSURANCE RATE MAP

HIDALGO COUNTY, TEXAS
UNINCORPORATED AREAS



WATER LAYOUT

TEXAS HEIGHTS
SUBDIVISION PHASE II
WESLACO, TEXAS

THIS DOCUMENT IS RELEASED
FOR THE PURPOSE OF INTERIM
REVIEW UNDER THE AUTHORITY OF
MARIO A. REYNAL, P.E. 117368
ON JULY 15, 2021, IT IS NOT
TO BE USED FOR CONSTRUCTION,
BIDDING OR PERMIT PURPOSES.

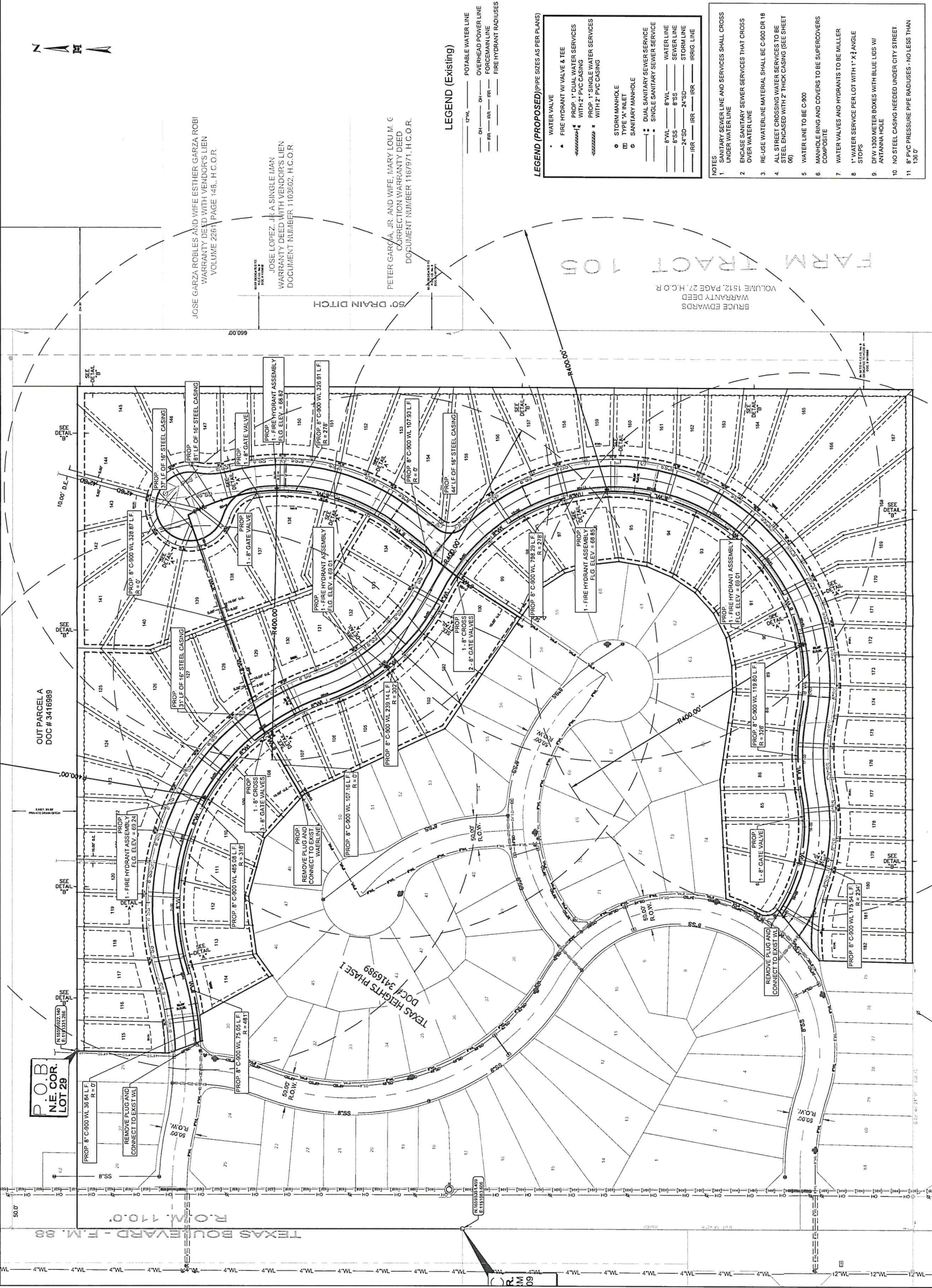
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NO.	DATE	BY

WELDEN & HUNT INC.
CONSULTANTS • ENGINEERS • SURVEYORS

JOB No. 21146.00



LEGEND (PROPOSED) (PIPE SIZES AS PER PLANS)

- WATER VALVE
- ▲ FIRE HYDRANT W/ VALVE & TEE
- PROP. 1" DUAL WATER SERVICES WITH 2" PVC CASING
- PROP. 1" SINGLE WATER SERVICES WITH 2" PVC CASING

- 0 STORM MANHOLE
 □ TYPE 'A' INLET
 ○ SANITARY MANHOLE
 ——— DUAL SANITARY SEWER SERVICE
 ——— SINGLE SANITARY SEWER SERVICE
 — 8" WL — 8" WL — WATER LINE
 — 8" SS — 8" SS — SEWER LINE
 — 24" SD — 24" SD — STORM LINE
 — IRR — IRR — IRR LINE

LEGEND (Existing)

- | | |
|--------|-----------------------|
| 12" W. | POTABLE WATER LINE |
| OH | OVERHEAD POWER LINE |
| IRR | FORCE MAIN LINE |
| IRR | FIRE HYDRANT RADIUSES |

SAL

- ENCASE SANITARY SEWER SERVICES THAT CROSS UNDER WATER LINE
ENCASE SANITARY SEWER SERVICES THAT CROSS OVER WATER LINE
RE-USE WATER LINE MATERIAL SHALL BE C-900 DR 18 IN. ALL STREET CROSSING WATER SERVICES TO BE STEEL STREET CROSSING WATER SERVICES TO BE STEEL
WATER LINE TO BE C-900
MANHOLE RING AND COVERS TO BE SUPERCOVERS
COMP. CONTE
WATER VALVES AND HYDRANTS TO BE MULLER
1" WATER SERVICE PER LOT WITH 1"x2" ANGLE
STOPS
DPTV 3000 METER BOXES WITH BLUE LIDS W/
ANTHANA HOLE
NO STEEL CROSSING NEEDED UNDER CITY STREET
8" PVC PRESSURE PIPE RADIUSES - NO LESS THAN 13'0"

21146.00

BR DATE BY

REVISION

1. RELEASE DATE: _____

2. RELEASE DATE: _____

3. RELEASE DATE: _____

MELDON & HUNT INC.
CONSULTANTS • ENGINEERS • SURVEYORS

THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF REVIEW ONLY UNDER THE AUTHORITY OF MARIO A. REYNA, P.E. 117350 ON JULY 19, 2021. IT IS NOT TO BE USED FOR CONSTRUCTION BIDDING OR PERMIT APPLICATIONS.

TEXAS HEIGHTS SUBDIVISION PHASE II
WESLACO, TEXAS

SANITARY SEWER LAYOUT

8 OF 8

21146.00

BR DATE BY

REVISION

1. RELEASE DATE: _____

2. RELEASE DATE: _____

3. RELEASE DATE: _____



MELDON & HUNT INC.
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TEXAS HEIGHTS SUBDIVISION PHASE II
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TEXAS HEIGHTS SUBDIVISION PHASE II
WESLACO, TEXAS

SANITARY SEWER LAYOUT

8 OF 8

JOB No. 21146.00

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For Name: SEVERALAVOUT

SHEET 8 OF 33

118 W. MONTYNE • DUBLIN, TX 78048
 ESTABLISHED 1947 • WWW.WELDENANDHUNT.COM
 PH: (800) 361-1838

CONSULTANTS • ENGINEERS • SURVEYORS

T-0000

WELDEN & HUNT INC.

REVISION

DATE BY

PROJECT E&M, M.A.R.

END TECH ON

1 RELEASE DATE

THIS DOCUMENT IS RELEASED
 FOR THE PURPOSE OF REVIEW
 REVIEW UNDER THE AUTHORITY OF
 MARIO A. REYES, P.E.
 ON JULY 19, 2021, AT 10:30
 BE USED FOR CONSTRUCTION
 RECORD ON RESULT PURPOSES

SCALE

1" = 60'

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2 RELEASE DATE

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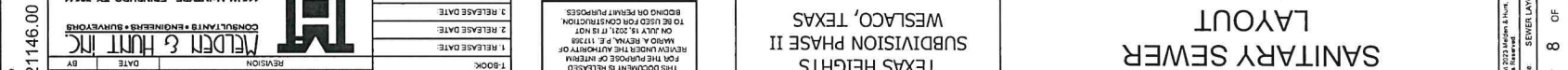
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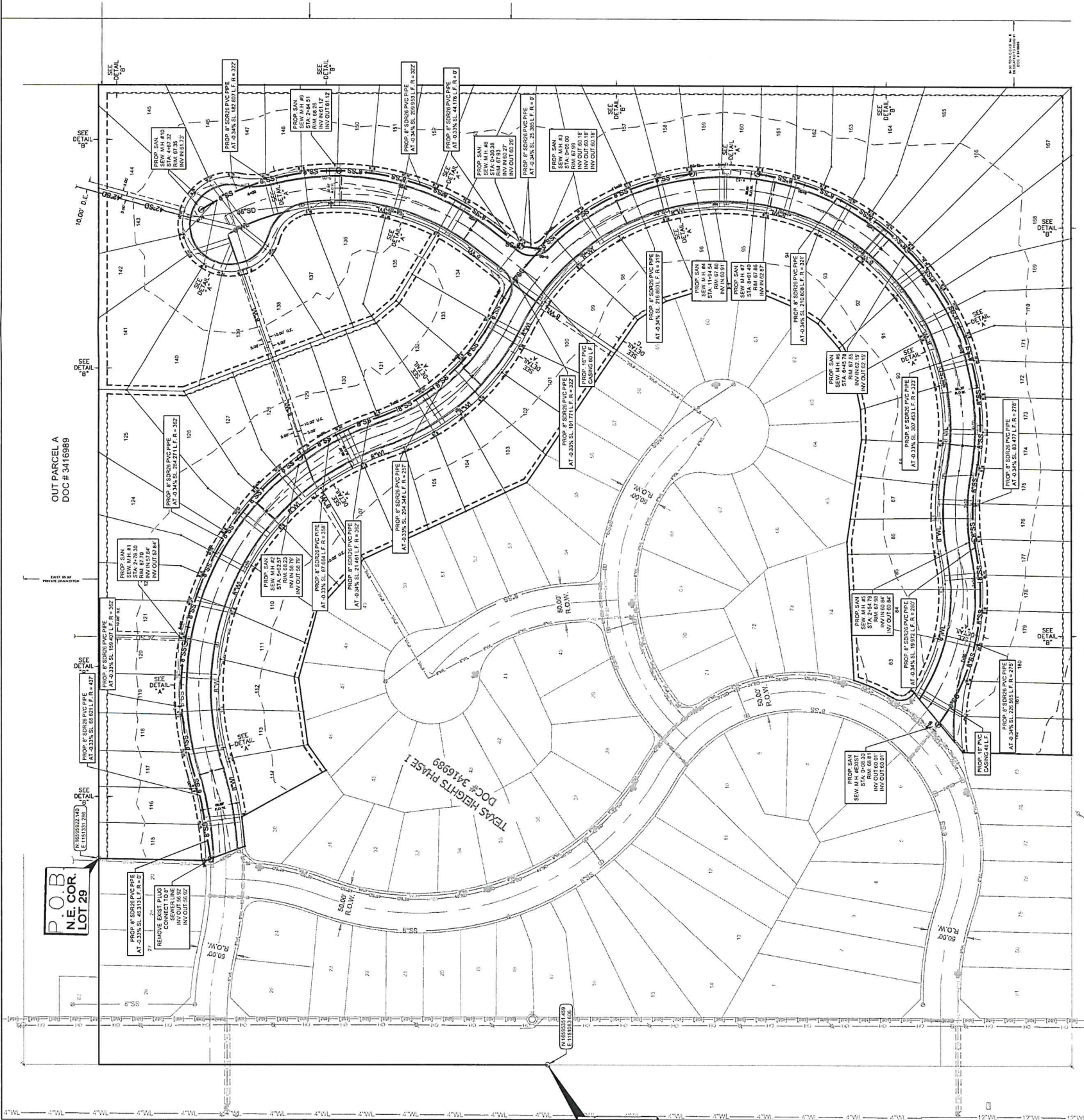
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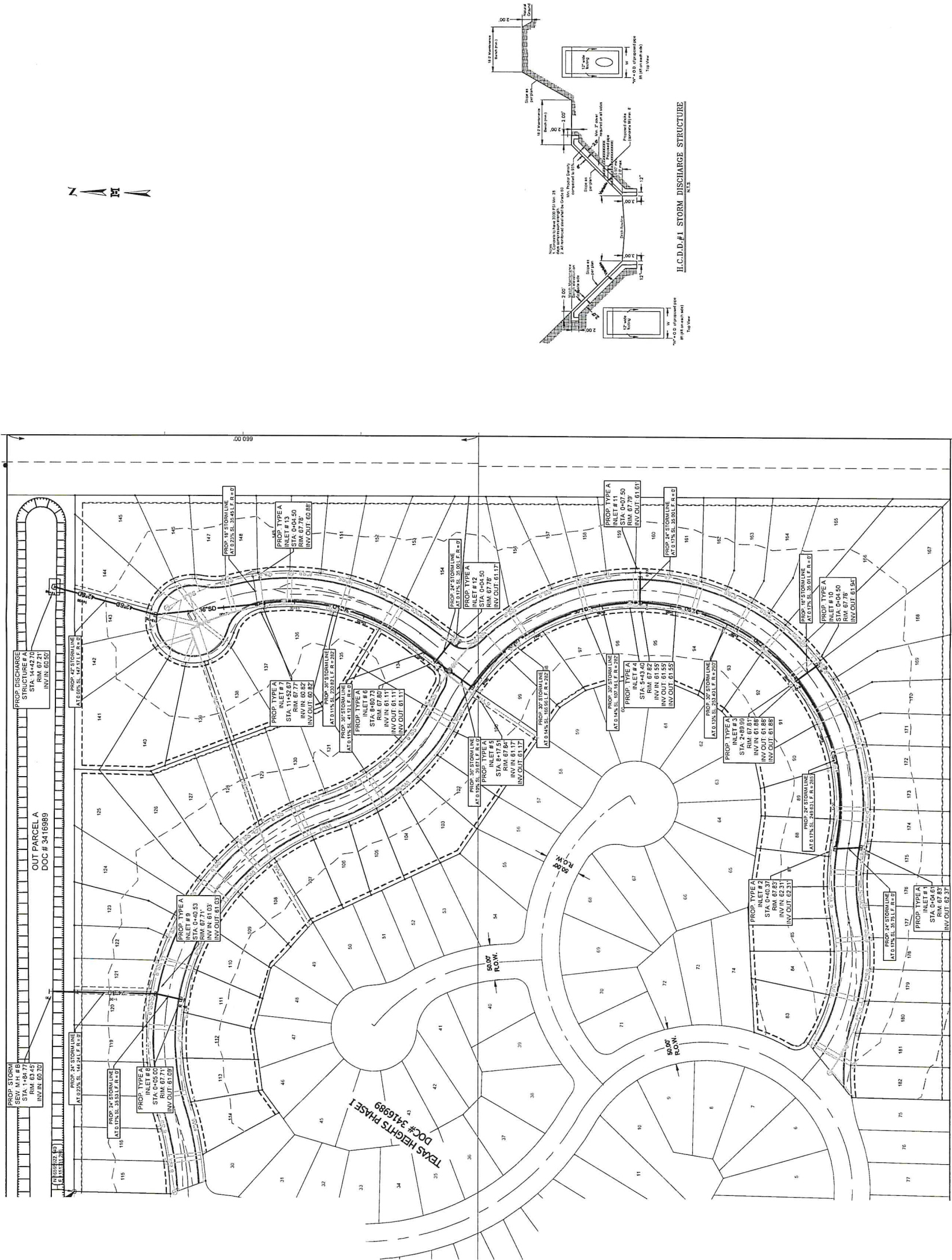
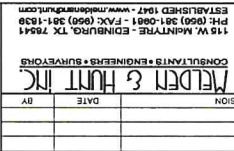


JOB NO. 21146.00		SEWER LAYOUT Texas Heights II Subdivision Phase II Weslaco, Texas		SEWER LAYOUT Texas Heights II Subdivision Phase II Weslaco, Texas		SHEET 8 OF	
CONSULTANTS - ENGINEERS - SURVEYORS MELDEN & HUNT INC.		THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF INTERIM REVIEW UNDER THE AUTHORITY OF MARIO A. REYES, P.E. 2536 ON JULY 15, 2021, AT 10 AM TO BE USED FOR CONSTRUCTION BIDDING ON PERMIT PLUMBOSS		THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF INTERIM REVIEW UNDER THE AUTHORITY OF MARIO A. REYES, P.E. 2536 ON JULY 15, 2021, AT 10 AM TO BE USED FOR CONSTRUCTION BIDDING ON PERMIT PLUMBOSS		SHEET 8 OF	
REVISION DATE BY		1. RELEASE DATE: 2. RELEASE DATE: 3. RELEASE DATE:		1. RELEASE DATE: 2. RELEASE DATE: 3. RELEASE DATE:		SHEET 8 OF	
PROJECT ENG. M.A.R.		T.BOOK		T.BOOK		SHEET 8 OF	
ENG. TECH. OR		PROJECT ENG. M.A.R.		PROJECT ENG. M.A.R.		SHEET 8 OF	

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TEXAS HEIGHTS
SUBDIVISION PHASE II
WESLACO, TEXAS

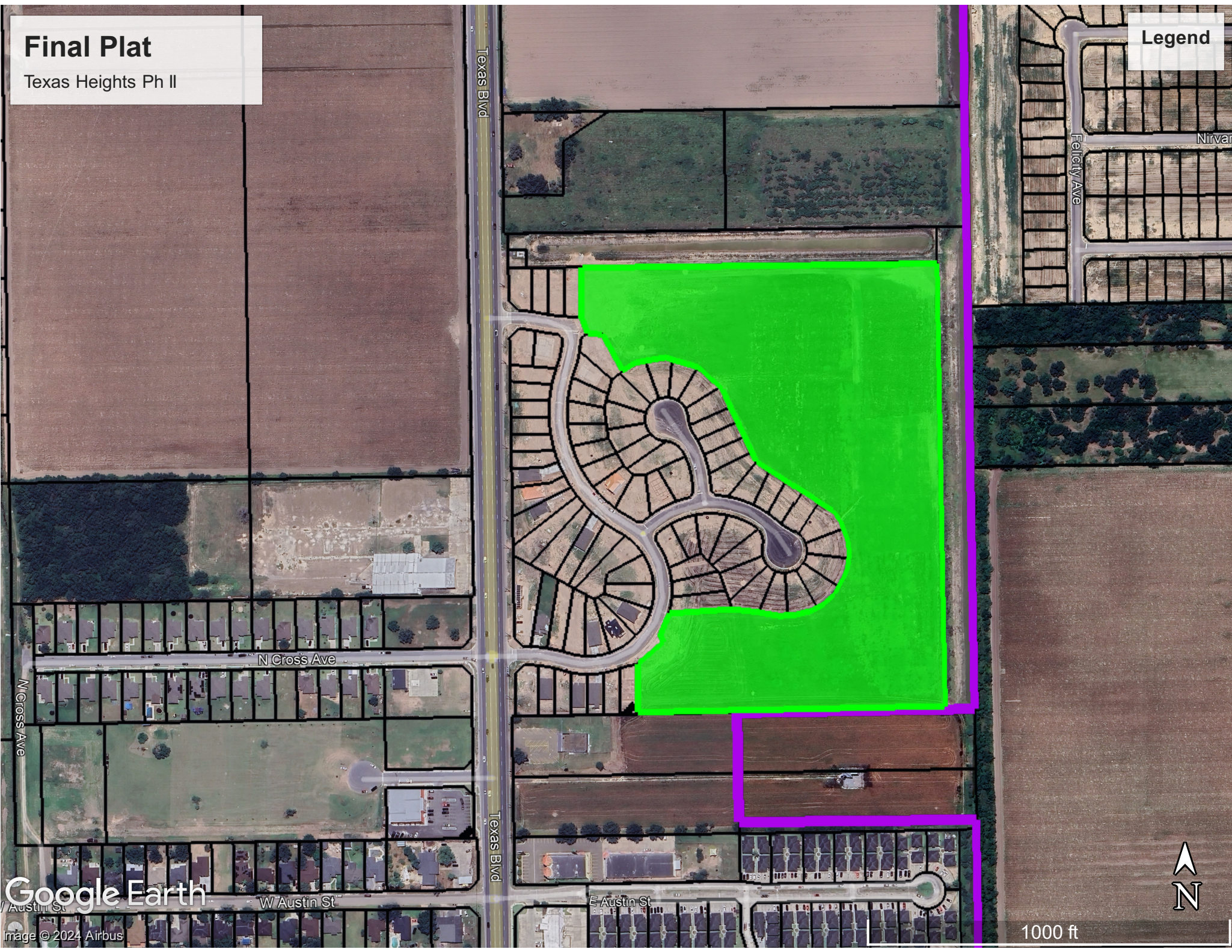
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Final Plat

Texas Heights Ph II

Legend



Google Earth

Image © 2024 Airbus



1000 ft

N 01° 13' 40" W 555.00' TEXAS BOULEVARD - E.M. 88
R.O.W. 110.0'

P.O.B.
N.E. COR.
LOT 29

N 16595922.140
E 1151331.286

OUT PARCEL A
DOC # 3410980

N 88° 46' 20" E 976.09'

O.C.
W. COR.
FARM
TRACT 109

N 165963351.459
E 1151083.606

BENCHMARK: NO. 4 REBAR
ELEV. 70.95

N 16594602.924
E 1151147.665

THE COLUMBUS CLUB OF WESLACO

UNABLE TO SET



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-401	
From: REBEKAH DE LA FUENTE			
Subject: Discussion and consideration to approve Ordinance 2024-13 for the Voluntary Annexation of West and Adams Tract Subdivision – being a 11.327-acre tract of land out of Farm Tract 758, West and Adams Tract Subdivision, Hidalgo County, Texas located approximately 765ft south of E Mile 5 ½ N. and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-13. Possible action. (Staffed by Planning & Code Enforcement Department.)			
Background: The proposed development is currently located outside the City of Weslaco city limits. This subdivision is being serviced with water by City of Weslaco through an 8” waterline and sewer by City of Weslaco through an 8” sewer line. The property is within a Flood Zone “B”.			
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 and Zoning Commission recommended approval of the annexation at their regular meeting of April 3, 2024.			
FLOR ELISA ACUNA REBEKAH DE LA FUENTE Martin Garza		Created/Initiated Approved New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any: Bridge Heights - Memo, Bridge Heights -Application, Bridge Heights- Aerial, O2024-13 Annexation Ordinance-Bridge Heights			
Responsibilities upon Approval: Staff will advise the applicant.			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

MEMO

TO: Mayor and City Commission

FROM: Rebekah de la Fuente, Planning & Code Enforcement Director

RE: Bridge Heights Subdivision – Voluntary Annexation

DATE: March 4, 2024

The proposed development is currently located outside the City of Weslaco city limits. This subdivision is being serviced with water by City of Weslaco through an 8" waterline and sewer by the City of Weslaco through an 8" sanitary sewer line. The property is within a Flood Zone "X". The development is contiguous to the existing city limits line.

Thank you,

Rebekah de la Fuente, CFM



APPLICATION FOR VOLUNTARY ANNEXATION

ANNX-000579-2024

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. _____

GENERAL INFORMATION

JAN 09 2024

Name of Subdivision: Bridge Heights

Location: Bridge Ave. just north of Mile 5 N. Rd.

Legal Description: 11.327 ACRES OF LAND OUT OF FARM TRACT 758, THE WEST AND ADAMS TRACTS, RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS HIDALGO COUNTY, TEXAS

- _____ Petition for annexation signed and notarized by property owners.
- _____ Detailed dimensioned site plan/map must be submitted with this request.
- _____ Survey and metes and bounds.
- _____ City and school tax receipts attached.

OWNER INFORMATION

Owner's Name: South Texas Providential Development, LLC Telephone: (956) 784-9874
 Address: 1108 Houston Way Fax: _____
 City: San Juan State: TX Zip: 78589 E-mail: marc@ursa-holdings.com

ENGINEER INFORMATION

Name: Supreme Engineering, PLLC Telephone: (956) 403-1314
 Address: 135 Paseo del Prado Fax: _____
 City: Edinburg State: TX Zip: 78539 E-mail: omar.cano@supremeengineering.com

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.

Misael Perez

Owner Printed Name: _____

Owner Signature: _____

DocuSigned by:
Misael Perez
4FAE7958E35440D...

Date: 1/4/2024

_____ is the authorized agent

Authorized Agent Signature: _____

Date: _____

Authorized Agent Printed Name: _____

THIS PAGE FOR STAFF USE ONLY

Date Received: _____

Received By: _____

Staff Review Date: _____

P & Z Commission Approval: _____

City Commission Approval on First Reading: _____

City Commission Approval on Final Reading: _____

EXHIBIT A
METES AND BOUNDS
11.327 ACRES

BEING 11.327 ACRES OF LAND OUT OF FARM TRACT 758, THE WEST AND ADAMS TRACTS, RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS HIDALGO COUNTY, TEXAS, SAME BEING OUT OF A CALLED 12.13 ACRE TRACT DESCRIBED IN A GENERAL WARRANTY DEED, CONVEYED TO SOUTH TEXAS PROVIDENTIAL LAND DEVELOPMENT LLC., DATE APRIL 28, 2022, RECORDED IN DOCUMENT NO. 3337584, OFFICIAL PUBLIC RECORDS HIDALGO COUNTY, TEXAS, SAID 11.327 ACRE TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

COMMENCING AT A CALCULATED POINT, THE NORTHWEST CORNER OF THE SAID FARM TRACT 758, SAME BEING THE NORTHWEST CORNER OF ANGELA SUBDIVISION RECORDED IN VOLUME 17, PAGE 55, MAP RECORDS HIDALGO COUNTY, TEXAS, SAME BEING A POINT ON THE CENTERLINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD);

THENCE, S01°12'16"E, ALONG THE WEST LINE OF THE SAID FARM TRACT 758, SAME BEING ALONG THE CENTERLINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), A DISTANCE OF 750.42 FEET TO AN "X" CUT FOUND, A POINT ON THE WEST LINE OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE CENTERLINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), SAME BEING THE SOUTHWEST CORNER OF A CALLED 5.108 ACRE TRACT, CONVEYED TO UNITED MIGRANT OPPORTUNITY SERVICES/UMOS INC, RECORDED IN DOCUMENT No. 3177090, OFFICIAL PUBLIC RECORDS HIDALGO COUNTY, TEXAS, FOR THE NORTHWEST CORNER OF THE HEREIN DESCRIBED TRACT AND THE **POINT OF BEGINNING**;

THENCE, S71°20'01"E, ACROSS THE SAID FARM TRACT 758, SAME BEING ALONG THE SOUTH LINE OF THE SAID 5.108 ACRE TRACT, PASSING AT A DISTANCE OF 31.90 FEET A 1/2 INCH IRON ROD FOUND, A POINT ON THE EAST RIGHT OF WAY LINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), SAME BEING A POINT ON THE SOUTH LINE OF THE SAID 5.108 ACRE TRACT, CONTINUING FOR A TOTAL DISTANCE OF 670.92 FEET A 1/2 INCH IRON ROD FOUND, THE SOUTHEAST CORNER OF THE SAID 5.108 ACRE TRACT, FOR AN INTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N01°25'29"W, ACROSS THE SAID FARM TRACT 758, SAME BEING ALONG THE EAST LINE OF THE SAID 5.108 ACRE TRACT, A DISTANCE OF 467.47 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, A POINT ON THE SOUTH LINE OF THE SAID ANGELA SUBDIVISION, FOR AN EXTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N88°48'05"E, ACROSS THE SAID FARM TRACT 758, SAME BEING ALONG THE SOUTH LINE OF THE SAID ANGELA SUBDIVISION, A DISTANCE OF 690.88 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, A POINT ON THE EAST LINE OF THE SAID FARM TRACT 758, FOR THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, S01°12'18"E, ALONG THE EAST LINE OF THE SAID FARM TRACT 758, A DISTANCE OF 780.24 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, A POINT ON THE EAST LINE OF THE SAID FARM TRACT 758, SAME

BEING A POINT ON THE EAST LINE OF THE SAID 12.13 ACRE TRACT, FOR THE SOUTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N71°20'01"W, ACROSS THE SAID FARM TRACT 758, A DISTANCE OF 1361.10 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, FOR AN INTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, S01°12'16"E, ACROSS THE SAID FARM TRACT 758, SAME BEING ACROSS THE SAID 12.13 ACRE TRACT, A DISTANCE OF 26.44 FEET A 1/2 INCH IRON ROD WITH CAP STAMPED "SEA" FOUND, A POINT ON THE SOUTH LINE OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE SOUTH LINE OF THE SAID 12.13 ACRE TRACT, FOR AN EXTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N59°03'02"W, ALONG THE SOUTH LINE OF THE SAID FARM TRACT 758, PASSING AT A DISTANCE OF 11.81 FEET A 1/2 INCH IRON ROD WITH CAP STAMPED "R&A" FOUND, A POINT ON EAST RIGHT-OF-WAY LINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), CONTINUING FOR A TOTAL DISTANCE OF A DISTANCE OF 47.25 FEET TO A MAG NAIL SET, FOR THE SOUTHWEST CORNER OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE CENTER LINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), FOR THE SOUTHWEST CORNER OF THE HEREIN DESCRIBED TRACT,

THENCE, N01°12'16"W, ALONG THE WEST LINE OF THE SAID FARM TRACT 758, A DISTANCE OF 79.55 FEET TO **POINT OF BEGINNING**, AND CONTAINING 11.327 ACRES OF LAND, MORE OR LESS.

A SURVEY PLAT OF EVEN DATE HEREBY ACCOMPANIES THESE METES AND BOUNDS DESCRIPTION

MANUEL CARRIZALES DATE:
REGISTERED PROFESSIONAL LAND SURVEYOR NO.6388
FIRM No. 10194417
512-470-1489
fnfcad@gmail.com



BEING 11.327 ACRES OF LAND OUT
OF FARM TRACT 758, THE WEST AND
ADAMS TRACTS, RECORDED IN
VOLUME 2, PAGES 34-37, MAP
RECORDS HIDALGO COUNTY, TEXAS,
THE SAME BEING OUT OF A CALLED 12.13
ACRE TRACT DESCRIBED IN A
GENERAL WARRANTY DEED,
CONVEYED TO SOUTH TEXAS
PROVIDENTIAL LAND DEVELOPMENT
L.L.C. DATE APRIL 28, 2022.
RECORDED IN DOCUMENT No.
33337584, OFFICIAL PUBLIC RECORDS
HIDALGO COUNTY, TEXAS

BEARING BASIS—TEXAS STATE
PLANE COORDINATE SYSTEM,
TEXAS CENTRAL ZONE 4205



● 1/2" IRON ROD FOUND "CRF" "IRF"
 ○ 1/2" IRON ROD SET W/PINK CAP "IRS"
 ○ MAG NAIL FOUND "MNS"
 ○ IRON PIPE FOUND "IPF"
 ✕ X CUT FOUND "XF"
 ▲ CALCULATED POINT "CALC"
 S.E.C. - SOUTHEAST CORNER
 S.W.C. - SOUTHWEST CORNER
 N.E.C. - NORTHEAST CORNER
 S070°00'W 0.0' - RECORD BEARING & DISTANCE

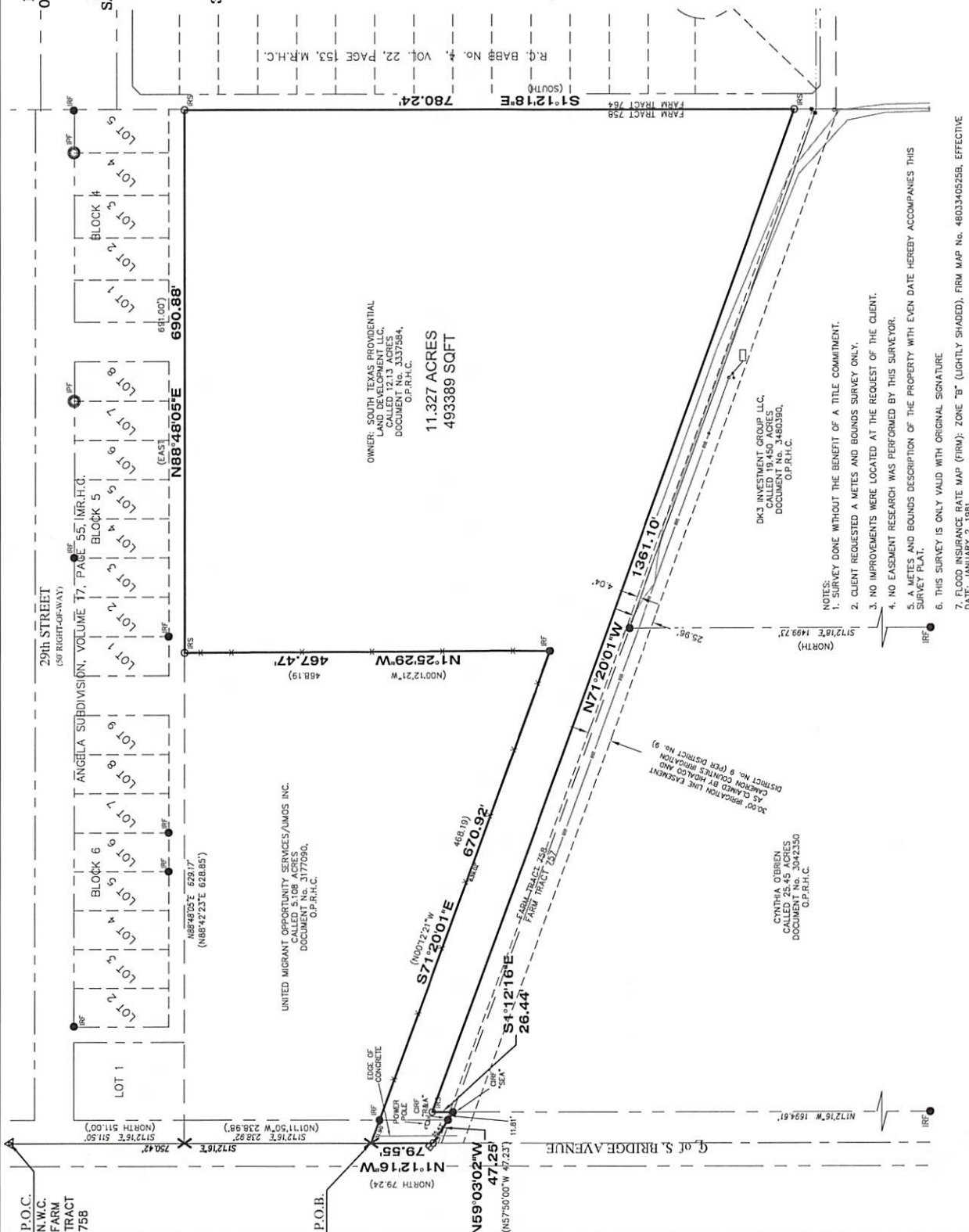


MANUEL CARRIZALES
R.P.L.S. #6388
DATE 12-5-2013



Carrizales
Land
Surveying, LLC

Texas Registered Surveying Firm
TSPLS FIRM No: 10194417
Office: 512-470-1489

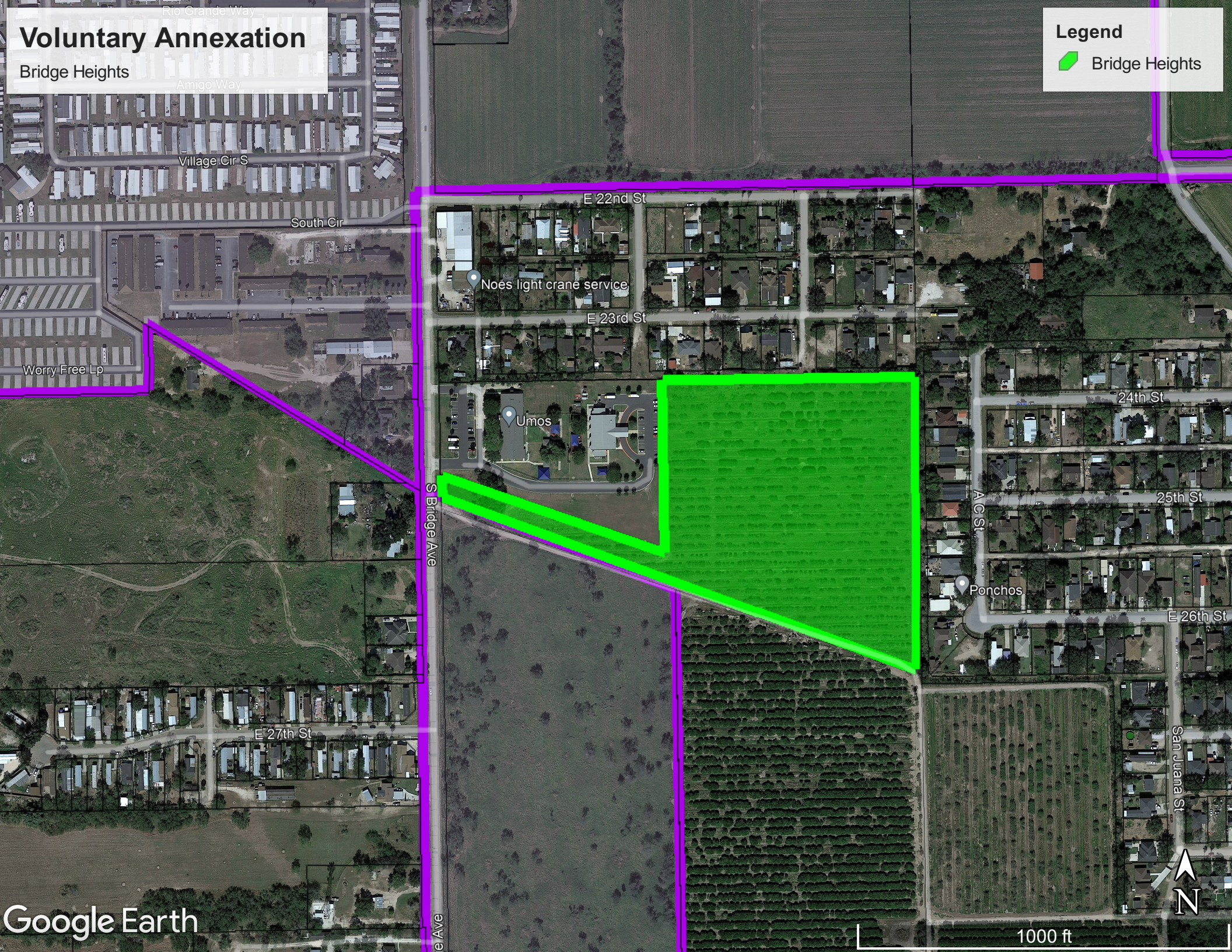


Voluntary Annexation

Bridge Heights

Legend

 Bridge Heights



ORDINANCE NO. 2024-13

AN ORDINANCE ANNEXING ADDITIONAL TERRITORY TO THE CORPORATE LIMITS OF THE CITY OF WESLACO, HIDALGO COUNTY, TEXAS ON VOLUNTARY PETITION OF AREA LAND OWNER SUCH LAND BEING 11.327 ACRES OF LAND, LOCATED IN HIDALGO COUNTY, TEXAS, WHICH IS CONTIGUOUS TO THE CITY LIMITS AND HEREINAFTER DESCRIBED; AS SHOWN IN THE ATTACHED EXHIBIT; MAKING FINDINGS OF FACT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR OPEN MEETINGS AND OTHER RELATED MATTERS.

WHEREAS, the City of Weslaco, Texas (the “City”), is a home rule municipality authorized by State law and the City's Charter to annex territory lying adjacent and contiguous to the City;

WHEREAS, the City Council, in compliance with §43.021, *Tex. Local Gov't Code*, instituted proceedings for the annexation of certain property more particularly described herein (the “subject property”);

WHEREAS, the subject property hereby annexed is adjacent and contiguous to the present City limits;

WHEREAS, the boundaries of the City are contiguous to the subject property on at least two sides;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WESLACO, TEXAS:

SECTION 1. That all of the above premises and findings of fact are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. There is hereby annexed on voluntary petition of area landowner as part of the territory within the corporate boundaries of the City of Weslaco the following tract located in Hidalgo County, Texas, that totals to 11.327 acres and are more specifically described as follows, to-wit:

METES AND BOUNDS DESCRIPTION

BEING 11.327 ACRES OF LAND OUT OF FARM TRACT 758, THE WEST AND ADAMS TRACTS, RECORDED IN VOLUME 2, PAGES 34-37, MAP RECORDS HIDALGO COUNTY, TEXAS, SAME BEING OUT OF A CALLED 12.13 ACRE TRACT DESCRIBED IN A GENERAL WARRANTY DEED, CONVEYED TO SOUTH TEXAS PROVIDENTIAL LAND DEVELOPMENT LLC., DATE APRIL 28, 2022, RECORDED IN DOCUMENT NO. 3337584, OFFICIAL PUBLIC RECORDS HIDALGO COUNTY, TEXAS, SAID 11.327 ACRE TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

COMMENCING AT A CALCULATED POINT, THE NORTHWEST CORNER OF THE SAID FARM TRACT 758, SAME BEING THE NORTHWEST CORNER OF ANGELA SUBDIVISION RECORDED IN VOLUME 17, PAGE 55, MAP RECORDS HIDALGO COUNTY, TEXAS, SAME BEING A POINT ON THE CENTERLINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD);

THENCE, S01°12'16"E, ALONG THE WEST LINE OF THE SAID FARM TRACT 758, SAME BEING ALONG THE CENTERLINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), A DISTANCE OF 750.42 FEET TO AN "X" CUT FOUND, A POINT ON THE WEST LINE OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE CENTERLINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), SAME BEING THE SOUTHWEST CORNER OF A CALLED 5.108 ACRE TRACT, CONVEYED TO UNITED MIGRANT OPPORTUNITY SERVICES/UMOS INC, RECORDED IN DOCUMENT No. 3177090, OFFICIAL PUBLIC RECORDS HIDALGO COUNTY, TEXAS, FOR THE NORTHWEST CORNER OF THE HEREIN DESCRIBED TRACT AND THE POINT OF BEGINNING;

THENCE, S71°20'01"E, ACROSS THE SAID FARM TRACT 758, SAME BEING ALONG THE SOUTH LINE OF THE SAID 5.108 ACRE TRACT, PASSING AT A DISTANCE OF 31.90 FEET A 1/2 INCH IRON ROD FOUND, A POINT ON THE EAST RIGHT OF WAY LINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), SAME BEING A POINT ON THE SOUTH LINE OF THE SAID 5.108 ACRE TRACT, CONTINUING FOR A TOTAL DISTANCE OF 670.92 FEET A 1/2 INCH IRON ROD FOUND, THE SOUTHEAST CORNER OF THE SAID 5.108 ACRE TRACT, FOR AN INTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N01°25'29"W, ACROSS THE SAID FARM TRACT 758, SAME BEING ALONG THE EAST LINE OF THE SAID 5.108 ACRE TRACT, A DISTANCE OF 467.47 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, A POINT ON THE SOUTH LINE OF THE SAID ANGELA SUBDIVISION, FOR AN EXTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N88°48'05"E, ACROSS THE SAID FARM TRACT 758, SAME BEING ALONG THE SOUTH LINE OF THE SAID ANGELA SUBDIVISION, A DISTANCE OF 690.88 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, A POINT ON THE EAST LINE OF THE SAID FARM TRACT 758, FOR THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, S01°12'18"E, ALONG THE EAST LINE OF THE SAID FARM TRACT 758, A DISTANCE OF 780.24 FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, A POINT ON THE EAST LINE OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE EAST LINE OF THE SAID 12.13 ACRE TRACT, FOR THE SOUTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N71°20'01"W, ACROSS THE SAID FARM TRACT 758, A DISTANCE OF 1361.10

FEET A 1/2 INCH IRON ROD WITH PINK CAP STAMPED "C.L.S. RPLS #6388" SET, FOR AN INTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, S01°12'16"E, ACROSS THE SAID FARM TRACT 758, SAME BEING ACROSS THE SAID 12.13 ACRE TRACT, A DISTANCE OF 26.44 FEET A 1/2 INCH IRON ROD WITH CAP STAMPED "SEA" FOUND, A POINT ON THE SOUTH LINE OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE SOUTH LINE OF THE SAID 12.13 ACRE TRACT, FOR AN EXTERIOR CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE, N59°03'02"W, ALONG THE SOUTH LINE OF THE SAID FARM TRACT 758, PASSING AT A DISTANCE OF 11.81 FEET A 1/2 INCH IRON ROD WITH CAP STAMPED "R&A" FOUND, A POINT ON EAST RIGHT-OF-WAY LINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), CONTINUING FOR A TOTAL DISTANCE OF A DISTANCE OF 47.25 FEET TO A MAG NAIL SET, FOR THE SOUTHWEST CORNER OF THE SAID FARM TRACT 758, SAME BEING A POINT ON THE CENTER LINE OF S. BRIDGE AVENUE (MILE 4 1/2 WEST ROAD), FOR THE SOUTHWEST CORNER OF THE HEREIN DESCRIBED TRACT,

THENCE, N01°12'16"W, ALONG THE WEST LINE OF THE SAID FARM TRACT 758, A DISTANCE OF 79.55 FEET TO POINT OF BEGINNING, AND CONTAINING 11.327 ACRES OF LAND, MORE OR LESS.

SECTION 3. That the official map and boundaries of the City, heretofore adopted and amended be and hereby are amended so as to include the Annexed Property as part of the City of Weslaco.

SECTION 4. This ordinance shall be published in one (1) newspaper of general circulation published in Weslaco, once a week for two (2) weeks, after the last reading of the ordinance.

SECTION 5. That this Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the *Tex. Loc. Gov't. Code*.

SECTION 6. That it is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, *Chapter 551, Tex. Gov't. Code*.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 16th day of April, 2024.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this ____ day of _____, 2024.

CITY OF WESLACO

Adrian Gonzalez, MAYOR

ATTEST:

NORMA A. CANTU, CITY SECRETARY

APPROVED AS TO FORM:

Juan E. Gonzalez, CITY ATTORNEY



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-181	
From: REBEKAH DE LA FUENTE			
Subject: Discussion and consideration to adopt Ordinance 2024-14 amending Ordinance 2018-02, to create new zoning Districts, the city of Weslaco zoning ordinance; codified as chapter 150 of the Weslaco code of ordinances, adopting new regulations; and ordaining other matters with respect to the subject matter hereof and authorize the Mayor to execute any related documents. First reading of Ordinance 2024-14. Possible action. (Staffed by Planning & Code Enforcement Department.)			
Background: The city is seeing a growing trend in multi-family designs and currently the R-2 Apartment and Duplex zone is all-inclusive. The proposed ordinance would allow for different zone classifications for the different types of apartment type uses and would also create a Public zone district for establishments with schools, government buildings, public hospitals and other similar type uses. The new proposed zones would be as follows: 1. RT-1 Townhomes/Condominium district 2. R-2 Duplex, Triplex and Fourplex district. 3. R-2-AC Apartment complex district 4. Public Zoning district			
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 and Zoning Commission recommended approval of the ordinance.			
ADELAIDA VEGA REBEKAH DE LA FUENTE Martin Garza		Created/Initiated Approved New	
City Manager Comments:			
Staff Recommendation: Staff recommends approval.			
Attachments, if any: O2024-14- Zoning- Zoning Districts			

Responsibilities upon Approval:

Staff will advise the applicant.

ORDINANCE 2024-14

AN ORDINANCE AMENDING ORDINANCE NUMBER 2018-02, THE CITY OF WESLACO ZONING ORDINANCE; CODIFIED AS CHAPTER 150, 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 2018-02 passed and approved on February 6, 2018, as the “Zoning Ordinance” and Codified as Chapter 150, of the Weslaco Code of Ordinances is hereby amended.

SECTION II.

After second and final reading of this Ordinance the Zoning ordinance will be adopted and codified as Chapter 150 of the Weslaco Code of Ordinances and said Chapter shall read as follows:

CHAPTER 150- ZONING ORDINANCE

Section 150-3. - Districts.

(a) For the purpose of regulating and restricting the height and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, and other vacant spaces, the density of population, and the location and use of buildings, structures, and land for trade, industry, residents, or other purposes, the city is hereby divided into districts, of which there shall be fifteen classes in number, and which shall be known as:

- 1) R-1 One-family dwelling district.
- 2) RT-1 Townhomes/Condominium district
- 3) R-2 Duplex, Triplex and Fourplex district.
- 4) R-2-AC Apartment complex district
- 5) R-3 Rural district.
- 6) R-4 Residential one family / narrow lot district
- 7) M-1 Mobile home subdivision district.
- 8) B-1 Neighborhood business district.
- 9) B-2 Secondary highway business district.
- 10) B-3 Central business district.
- 11) B-4 Neighborhood office district.
- 12) I Industrial district.
- 13) Overlay design district.
- 14) Airport hazard zoning district.
- 15) Public zoning district

Section 150-4.1. – RT-1 Townhomes/Condominium district.

(1) Use regulations. A building or premises shall be used only for the following purposes:

- a. Townhomes and townhouse regimes
- b. Condominiums and condominium regimes

(2) Height regulations. No building shall exceed 2½ stories or 35 feet in height.

(3) Yard regulations.

- a. Front yard. The minimum depth of such front yard shall be ten feet.
- b. Side yards. The minimum depth of such side yard shall be zero, with minimum building separation of ten feet.
- c. Rear yard. The minimum depth of such rear yard shall be zero.

(4) Intensity of use.

- a. Except as hereinafter provided, all dwellings erected, enlarged, relocated, or reconstructed within the RT-1 district shall be located on lots containing the following areas:
 - 1. A lot on which there is erected a townhouse dwelling shall not contain an area of not less than 2,000 square feet.
 - 2. A lot on which there is erected a condominium dwelling shall not contain an area of not less than 2.5 acres.
- b. The minimum width of entire lot a townhouse dwelling shall be 20 feet and that the minimum width of a lot located on a cul-de-sac shall be measured at the chord length not the radius.

(5) Lot coverage. RT-1 district are exempt from this requirement; however, lots must meet drainage and landscaping regulations under the subdivision ordinance.

(6) Parking. Off-street parking shall be provided consistent with the requirements under Chapter 134 Article VI.

(7) Additional use, height and area regulations. Additional use, height, and area regulations shall be as provided in section 150-12.

Section 150-5. - R-2 Duplex, Triplex and Fourplex district.

The following regulations shall apply to the R-2 duplex, triplex and fourplex district:

(1) Use regulations. A building or premises shall be used only for the following purposes:

- a. Any use permitted in the R-1 one-family dwelling district.
- b. Two-family, duplex dwellings, triplex and fourplex.
- d. Boarding, lodging, and rooming houses.
- e. Hospitals (except tubercular, liquor, narcotic, insane, feeble-minded, or animal hospitals)
- f. Private clubs, fraternities, sororities, and lodges, excepting those the chief activity of which is a service customarily carried on as a business.
- g. Institution of a religious, educational or philanthropic nature.
- h. An apartment house with a minimum of four family units may contain a self-service coin operated laundry so long as the use of said laundry is restricted by the apartment

house owner or owners to use by the occupants of said apartment house and is operated as a part of the apartment house and under the supervision of the owner or manager of the apartment house.

(2) Height regulations. No building shall exceed 2½ stories or 35 feet in height.

(3) Yard regulations.

- a. Front yard. There shall be a front yard along the front line of the lot. The minimum depth of such front yard shall be 20 feet. The minimum depth of the front yard shall be 15 feet measured at the chord length not the radius, for that part of the front lot line located on the cul-de-sac; except that the minimum front setback for garages located on lots located on a cul-de-sac shall be 20 feet.
- b. Side yards. There shall be a side yard on each side of a building of not less five feet.
- c. Rear yard. The depth of the rear yard shall not be less than 15 feet. Entrances to a garage or enclosed carport shall be a minimum of 20 feet from streets or alleys.

(4) Intensity of use.

- a. Except as hereinafter provided, all dwellings erected, enlarged, relocated, or reconstructed within the R-2 district shall be located on lots containing the following areas:
 1. A lot on which there is erected a single-family/two-family dwelling shall contain an area of not less than 6,000 square feet.
 2. A lot on which there is erected an apartment house or multiple-family dwelling shall contain an area of not less than 1,800 square feet per dwelling unit.
- b. The minimum width of a lot in the R-2 district shall be 50 feet and that the minimum width of a lot located on a cul-de-sac shall be measured at the chord length not the radius.

(5) Lot coverage. In no case shall more than 65 percent of the total lot area be covered by the combined area of the principal building and all accessory buildings/use or any other impervious surface such as asphalt or concrete.

(6) Parking. Off-street parking shall be provided consistent with the requirements of Chapter 134, Article VI.

(7) Additional use, height and area regulations. Additional use, height, and area regulations shall be as provided in section 150-12.

Section 150-5.1. – R-2-AC Apartment Complex district.

The following regulations shall apply to the R-2-AC apartment complex district:

(1) Use regulations. A building or premises shall be used only for the following purposes:

- a. Any use permitted in the R-2 duplex, triplex and fourplex district.
- b. Apartment houses or multiple-family dwellings.
- c. An apartment house with a minimum of four family units may contain a self-service coin operated laundry so long as the use of said laundry is restricted by the apartment house owner or owners to use by the occupants of said apartment house and is operated

as a part of the apartment house and under the supervision of the owner or manager of the apartment house.

(2) Height regulations. No building shall exceed three stories or 45 feet in height.

(3) Yard regulations.

- a. Front yard. There shall be a front yard along the front line of the lot. The minimum depth of such front yard shall be 20 feet.
- b. Side yards. There shall be a side yard on each side of a building of not less five feet.
- c. Rear yard. The depth of the rear yard shall not be less than 15 feet.

(4) Intensity of use.

a. Except as hereinafter provided, all dwellings erected, enlarged, relocated, or reconstructed within the R-2-AC district shall be located on lots containing the following areas:

1. A lot on which there is erected a five plex development shall contain an area of not less than 9,000 square feet.
2. A lot on which there is erected an apartment complex shall contain an area of not less than 1,800 square feet per dwelling unit.

b. The minimum width of the entire lot for a five plex in the R-2-AC district shall be 75 feet.

(5) Lot coverage. In no case shall more than 65 percent of the total lot area be covered by the combined area of the principal building and all accessory buildings/use or any other impervious surface such as asphalt or concrete.

(6) Parking. Off-street parking shall be provided consistent with the requirements of Chapter 134, Article VI.

(7) Additional use, height and area regulations. Additional use, height, and area regulations shall be as provided in section 150-12.

Section 150-11.3 - Public Zoning district.

The following regulations shall apply to the public zoning district:

(2) Use regulations. A building or premises shall be used only for the following purposes:

- a) Institutional uses such as office buildings or facilities for city, county, state, and federal government for administrative and/or emergency response purposes.
- b) Schools and associated office buildings including sentry structures.
- c) Recreational amenities owned by public entities, including, but not limited to, public parks, football stadiums, gymnasiums, swimming pools, skate parks, pavilions, tennis courts, soccer fields, and similar uses and structures.
- d) An accessory use customarily related to a principle use authorized in this district.
- e) Paved or unpaved institutional parking lots which may include accompanying retention/detention ponds.

(3) Conditional uses regulations:

- a) Telephone, radio, television and/or other communication towers.
- b) Any civic sponsored recreational amusement and/or event such as a circus, carnival, or similar activity that isn't normally associated with the use of the site-specific property.
- c) Prisons, jailhouses, or similar structures used for similar purposes, including halfway houses for juvenile offenders.
- d) Public hospitals and/or health care facilities intended for mental health and mental retardation purposes.

(4) Height regulations. No building shall exceed three stories or 45 feet in height.

(5) Yard regulations.

- a) Front yard. There shall be a front yard along the front line of the lot.
 - i. Corridors identified on the Hidalgo County Thoroughfare Map: The minimum depth of a front yard one foot back from property line for each two feet in building height, not to exceed one-half of the width of the abutting dedicated right-of-way or in line with the majority setback of existing structures along the same block, whichever is greater.
 - ii. All other corridors: the minimum lot depth shall be 20 feet.
- b) Side yards. There shall be a side yard of not less than five feet, except that on a corner lot, the side yard on a street side shall be ten feet.
- c) Rear yard. The rear yard setback shall be ten feet.

(6) Intensity of use. There are no minimum lot area or lot width requirements.

(7) Parking regulations. Off-street parking shall be provided consistent with the requirements of Chapter 134, Article VI.

(8) Additional use, height, and area regulations. Additional use, height, and area regulations and exceptions shall be as provided in section 150-12.

PASSED AND APPROVED on first reading at a regular meeting of the City Commission this 16th day of April 2024.

PASSED AND APPROVED on second reading at a regular meeting of the City Commission this ____ day of _____, 2024.

CITY OF WESLACO

Adrian Gonzalez, **MAYOR**

ATTEST:

Norma A. Cantu, **CITY SECRETARY**

APPROVED AS TO FORM:

Juan E. Gonzalez, **CITY ATTORNEY**



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-341	
From:			
Subject: Discussion and consideration to accept a contractual rate increase of 17.7% from Liquid Environmental for grease trap services provided effective May 1, 2024 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:			
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):			
Rosalinda Cavazos Rosalinda Cavazos Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation:			
Attachments, if any: 031924 LE MEMO, City of Weslaco Texas Rate Adjustment 2-6-2024, City of Weslaco Grease Trap Service Price Comparision 3-4-2024, City of Weslaco Price Increase Calculation 1-2024			
Responsibilities upon Approval:			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

Date: April 11, 2024

To: Mayor & City Commission

CC: Martin Garza, City Manager

From: Rosie Cavazos, Finance Director

Re: Liquid Environmental Price Increase

.....

Liquid Environmental has submitted a request to increase the grease trap services prices for our customers. Our current contracted price would allow an increase up to 51.20%, but they are proposing a 17.7% increase effective May 1, 2024. The last increase was in 2014.

Current pricing is \$0.31c per gallon with a 17.7% increase it would set the price at \$0.365c per gallon. This means that for every 1,000 gallons serviced, the price will increase by \$55.00. It will also increase the minimum charge from \$185 to \$217.75. All other special fees will also increase by 17.7%.

Staff is recommending approval of the 17.7% increase.

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February 6, 2024

Mr. Homer Rhodes
City of Weslaco
255 Kansas Avenue
Weslaco, Texas 78596
Via Email @ hrrhodes@weslacotx.gov

Dear Mr. Rhodes

We would like to thank City of Weslaco for being a loyal customer over the years. Your satisfaction is very important to us, and we hope we have been successful in providing you with great value and excellent customer service.

In accordance with our agreement Section K – Fees For Collection Services 2. – 4. Attached please find the calculation reflecting adjustments in the Employment Cost Index (ECI), the Producer Price Index (PPI) for waste collection, code 5621 and the Producer Price Index for number 2 diesel fuel please find the updated rate sheet. The calculation is based upon the reference date period of December 2020 as compared to December 2023. The updated rate sheet is attached effective April 1, 2024.

Mr. Rhodes– we appreciate your business and our continued partnership with the City of Weslaco. Please feel free to contact me if you have any questions.

Regards,

Peter Crane
Executive Vice President – Customer Solutions

cc.

City of Weslaco Grease Trap Service Price Comparison

			Current Pricing - (April 1, 2021)				Pricing April 1, 2024
<u>Grease trap Waste (including City Franchise Fee)</u>							
Per Gallon (including transportation and disposal)			\$0.31				\$0.365
Minimum Fee			\$185.00				\$217.75
<u>Special Fee (in addition to the above: including Franchise fee)</u>							
Emergency Service (services with Less than five business days' notice or outside of Standard Collection Hours)			\$350.00				\$411.95
Unserviceable Visit Fee			\$95.00				\$111.82
Additional Man Required			\$75.00				\$88.28
Indoor Trap			\$175.00				\$205.98
Barrel Vacuum Required			\$75.00				\$88.28
Line Cleaning (at the time of a collection Service; for lines between generator Source and grease trap)			\$125.00				\$147.13

	Dec-20	Dec-23	Change	% Change	Contracted %	Contracted Increase
Employment Cost Index	2.4	4.3	1.9	79%	40%	31.6%
Producer Price Index - 5621	151	185	34	23%	40%	9.2%
Producer Price Index - Number 2 Diesel	281.1	426.63	145.53	52%	20%	10.40%
Total						51.2%



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-94	
From: David Arce			
Subject: Discussion and consideration to approve a negotiated contract with Raba Kistner for the City of Weslaco Alton Landfill Post-Closure Care Monitoring (RFQ No. 2023-24-15) and authorize the Mayor to execute any related documents. Possible action. (Staffed by Public Works Department.)			
Background: After Raba was interviewed, they sent the same proposal we had the last several years.			
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):			
NORMA CANTU David Arce Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Approval			
Attachments, if any: Memo 2024 RFQ Landfill Agreement, City of Weslaco LF 4 Year Post Closure Care Proposal - 4-8-24 (1)			
Responsibilities upon Approval: Execute, retain and notify the department.			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

Date: April 16, 2024

To: City Commission

From: David Arce, Public Works Director

Subject: LANDFILL POST CLOSURE CARE MONITORING

Cc: Martin Garza, City Manager
Rosie Cavazos, Finance Director

After interviews with the 3 firms at our last commission meeting, Raba Kistner selected and submitted a proposal with the same terms the previous agreement. The term is a 4-year deal for a total of \$190,500, and they will continue to submit reports as required by TCEQ for the city to be in compliance.

Staff Recommends Approval.

Proposal No. PSF24-101-00
April 8, 2024



Mr. David Arce
Public Works Director
Public Works Department
1912 Joe Stephens Avenue
Weslaco, Texas 78596

12821 W. Golden Lane
San Antonio, TX 78249

PO Box 690287
San Antonio, TX 78269

P 210.699.9090
F 210.699.6426
TBPE Firm F-3257

**RE: Proposal to Conduct 4-Year Landfill Post-Closure Care Monitoring
Closed City of Weslaco Landfill
Alton, Hidalgo County, Texas
Municipal Solid Waste Permit No. 258
RFQ No. 2023-24-15**

WWW.RKCI.COM

Dear Mr. Arce:

Pursuant to the verbal notification that we received from the City on April 2, 2024 indicating that that **Raba Kistner, Inc. (RKI)** was selected as the best qualified and most advantageous response to the referenced Request for Qualifications (RFQ), we are pleased to submit this proposal for environmental consulting services to the City of Weslaco (CLIENT) for the above-referenced landfill property, which is hereinafter referred to as the SITE. The broad objectives of this proposal include the performance of continued landfill post-closure monitoring and leachate recovery as necessary to assure ongoing regulatory compliance as part of a 4-year program to be conducted essentially from April 2024 through October 2027.

RKI greatly appreciates the opportunity to continue providing landfill monitoring and leachate recovery services as necessary to assure ongoing regulatory compliance with all applicable Texas Commission on Environmental Quality (TCEQ) post-closure requirements. Given our long and productive working relationship with the City of Weslaco and thorough familiarity with all conditions at the closed landfill facility, we are confident that we will continue to move the landfill closure process forward over the upcoming contract period, with minimal demands on the precious time of City of Weslaco Public Works staff. This proposal provides a description of the scope of services, costs, and terms and conditions for the referenced project.

BACKGROUND

RKI has provided a wide range of environmental and engineering consulting services to the City of Weslaco associated with the Closed City of Weslaco Landfill since January 2004. Most notably, these services have included the following:

- Preparation and submittal of a permit modification to the Texas Commission on Environmental Quality (TCEQ) in 2004 to reduce the number of groundwater monitor wells and landfill gas monitoring probes to be regularly monitored, resulting in a significant cost savings for the City of Weslaco given the required 30-year post-closure care monitoring period.
- Engineering design and project oversight for the installation of the final cover system for the approximate 9-acre City of Weslaco Landfill in November 2005. The final cover system design and implementation received final approval from TCEQ in April 2006. Subsequently, **RKI** installed 8 groundwater monitor wells and 7 landfill gas monitoring probes, which (in addition to three pre-existing groundwater monitor wells) are currently part of the permanent groundwater and landfill gas monitoring system for the facility.

- Performance of all required post-closure care activities including groundwater and landfill gas (background and detection) monitoring, leachate recovery, and TCEQ reporting since January 2006.
- Preparation and submittal of a permit modification in March 2006 to update the facility's Groundwater Sampling and Analysis Plan (GWSAP) as necessary to comply with revisions to the municipal solid waste (MSW) rules mandated by TCEQ.
- Preparation and submittal of a permit modification in May 2011 to update the facility's Landfill Gas Management Plan as necessary to address elevated landfill gas (methane) measurements detected in perimeter gas monitoring probes (GMPs) during the 2008 through 2010 monitoring program. As part of this effort, **RKI** obtained TCEQ approval to expand the perimeter monitoring system by the installation of 5 new GMPs along the facility boundaries and conduct an accelerated methane monitoring program to include weekly sampling events at GMPs, groundwater monitoring wells, gas vents, and breathing zone stations established at the SITE. The accelerated program was initiated in April 2011 and completed in June 2011. **RKI** obtained TCEQ concurrence on October 10, 2011 that a methane remediation program is not necessary for the facility as reported methane concentrations in newly-installed perimeter GMPs are at acceptable levels.
- **RKI** prepared a formal response on August 10, 2011 to TCEQ comments and directives pertaining to the ongoing groundwater (Detection) monitoring program. TCEQ issued correspondence dated June 21, 2011 that includes directives for additional groundwater (Assessment) monitoring at the landfill facility. TCEQ was concerned with low-level concentrations of volatile organic compounds (VOCs) that have been periodically detected in groundwater samples over the last several years of (background and detection) monitoring. As discussed with the City of Weslaco, significant methane production at the landfill may contribute to low-level VOC concentrations reported historically at site monitoring wells. As directed by the TCEQ, MW-16 and two adjacent shallow monitoring wells were placed in assessment monitoring for an expanded list of potential environmental contaminants (i.e., Appendix II) as directed by TCEQ and specified in the landfill facility's approved GWSAP. The intent of assessment monitoring is to further evaluate the likelihood that contaminants are migrating from the landfill to shallow groundwater.
- **RKI** successfully implemented an Assessment Groundwater Monitoring Program in conjunction with detection monitoring since 2012 to confirm the absence of conditions that would prolong the 30-year post-closure care/monitoring period. Based on interpretation of data and regular communication with TCEQ, it was recommended that the suite of sampling for the comprehensive list of Appendix II constituents be significantly reduced, which has resulted in cost savings for the City of Weslaco over the past few years of the monitoring program (i.e., 2020 through 2023). **RKI** petitioned successfully that assessment monitoring be limited to MW-16 (one well) for future assessment monitoring events.
- **RKI** prepared periodic updates for statistically-derived background concentrations of Appendix I metals as required by the approved facility GWSAP. Background concentrations were first updated in 2012. In October 2020, efforts were initiated to update the descriptive statistical parameters utilized to calculate Shewhart Control Limits (SCLs), which are in turn used to evaluate semiannual detection monitoring Appendix I metals detections and identify apparent Statistically Significant Increases (SSIs) on an intra-well basis. Following from the submittal of three Background Update Reports (BURs) in addition to subsequent Response to Comments submittals, the TCEQ MSW Permits Section approved

the updated SCLs for applicable Appendix I metals that are monitored and sampled semiannually at the closed landfill facility in August 2023.

The required post-closure care period for the City of Weslaco landfill is 30 years from site closure per TCEQ rules. This time period can be extended by TCEQ as necessary to ensure protection of human health and the environment (i.e. detection of VOCs in the upper groundwater-bearing unit currently poses a concern to TCEQ). Assuming that the detection of VOCs in the upper groundwater-bearing unit can be demonstrated not to pose a concern for facility in conjunction with the next phases of post-closure care monitoring, it is anticipated that the facility will complete remaining requirements pertaining to the 30-year post-closure monitoring period following completion of 2036 monitoring efforts.

SCOPE OF WORK

The purpose of this proposal is to outline the scope of services and costs for field work and laboratory testing to conduct groundwater, landfill gas, and leachate monitoring at the facility for the next four-year monitoring period (i.e., 8 groundwater and 16 landfill gas and leachate monitoring events, respectively) to be conducted essentially from March/April 2024 through October 2027. The scope of services for the City of Weslaco Landfill project will be implemented and conducted with the main goal of maintaining regulatory compliance with all landfill post-closure monitoring requirements. Specific activities that will be conducted by **RKI** as part of this proposal are described in the following paragraphs.

It is anticipated that this project will consist of four separate tasks as described below.

Task 1 – Semi-Annual Groundwater Sampling (Detection & Assessment Monitoring)

A total of eight semi-annual groundwater sampling events for the ongoing Detection Monitoring Program will be conducted in accordance with the procedures established in the current GWSAP prepared by **RKI**, dated September 25, 2006. Groundwater samples will be collected from the 11 existing groundwater monitor wells installed at the landfill. Five of the monitoring wells are completed in the uppermost groundwater bearing unit (GBU), which has exhibited declining water levels over the last 7-8 years owing to persistent drought conditions throughout the Rio Grande Valley (RGV). The semi-annual detection events typically occur in April and October of each calendar year. To reduce overall project costs, the separately-required annual Assessment Monitoring field work will be done in conjunction with the April (or first) detection monitoring events conducted during each year of the monitoring program.

In conjunction with previous semi-annual groundwater sampling events conducted in October 2010 and October 2015, VOC compounds (i.e., cis-1,2-dichloroethylene and benzene) were detected at low concentrations in select monitoring wells set within the uppermost GBU, which necessitated the performance of Assessment Monitoring with additional (Appendix II) testing requirements over the course of the past 4-year contract, pursuant to requirements set forth in *30 Texas Administrative Code Section §330.407(b)* and Section 3 of the facility GWSAP. On the basis of most recent groundwater sampling data generated that will be formally reported to TCEQ as part of the 2023 Annual Detection Groundwater Monitoring Report, this cost proposal assumes that the following Assessment Monitoring activities will be continued as part of the upcoming 2024-2027 program:

- MW-16 was placed into Assessment Monitoring status following the detection of cis-1,2-dichloroethylene during the October 2010 sampling event. On the basis of subsequent testing data

for the full suite of Appendix II constituents, TCEQ has agreed to reduce the monitoring requirements to the standard Appendix I constituents only, in accordance with *30 TAC §330.409(b)*, since no new Appendix II constituents were detected. As MW-16 has been reported dry since April 2012, the well has not demonstrated two consecutive semi-annual monitoring events with constituent concentrations below background values (i.e., no detectable cis-1,2-dichloroethylene). Therefore, the Assessment Monitoring status will remain in effect for MW-16 moving into the new 2024 monitoring year.

- Owing to a detection of benzene at MW-10 during the October 2015 sampling event, this well was placed into an Assessment Monitoring status and shallow wells MW-18 and MW-8, representing up-gradient and down-gradient wells, respectively, were also tested for Appendix II constituents. As of this reporting, these wells have been reverted back to detection monitoring status. Therefore, no additional monitoring wells are recommended for addition to assessment status at this time.

The following subsections provide a description of specific project activities that will be conducted as part of the 2024-2027 Detection and Assessment Groundwater Monitoring Program.

Well Inspection, Gauging, and Landfill Gas Evaluation

Prior to the commencement of monitor well gauging or purging activities, the condition of all monitoring wells will be visually inspected. The well casing and concrete pads will be checked for the presence of cracks or fissures that could compromise the integrity of the surface completion. Each well will be additionally inspected for damage due to vandalism, animals or insects, and/or heavy equipment operations. Descriptions of apparent well damage or conditions conducive to the transmission of surface runoff along monitor well installations will be noted in field records. The location of each monitor well will be initially verified using a current SITE map to verify that appropriate monitor wells are identified for sampling.

The presence of landfill gases within the well casing at respective monitor well locations, in addition to perimeter GMPs, will be evaluated utilizing a properly calibrated landfill gas monitor. Measurements will consist of the concentration of methane, hydrogen sulfide, carbon dioxide and oxygen. Well casings will be screened during each monitoring event to verify that the concentration of methane gas does not exceed the lower explosive limit (LEL) for methane. In the event that methane is detected at concentrations that exceed the LEL, steps will be immediately taken to ensure the protection of human health and safety. A record of field methane measurements will be recorded in field records and made available to CLIENT as necessary in conjunction with any facility inspections that may be conducted by TCEQ.

Prior to purging the on-site monitor wells, depth-to-water and total well depth measurements will be gauged at each well location from a permanent, clearly marked reference point located at the well top of casing (TOC). All measurements will be recorded to the nearest hundredth of a foot utilizing an electronic water-level indicator (e-line). To reduce the potential for contaminants to be introduced into site monitor wells as the result of gauging activities, the e-line probe and measurement tape will be decontaminated before and after each use.

Water collected from purging activities and decontamination fluids will be temporarily containerized in 55-gallon drums and transferred to the on-site leachate evaporation pond for disposal.

Well Sampling and Chemical Analysis

RKI personnel will follow field procedures pertaining to well purging; timing and order of sampling; sample collection, preservation, and shipment; field measurements; sample containers; sample preservation and holding times; sample storage and transport; and chain of custody documentation in strict accordance with the GWSAP. Field measurements of pH, temperature, specific conductance and total dissolved solids will be collected at each of the eleven on-site monitor wells during purging and sampling. During purging, groundwater measurements will be collected for each volume of groundwater removed until the groundwater parameters have stabilized (within 10% of the previously recorded values).

In accordance with GWSAP requirements and current TCEQ directives, groundwater samples collected from the eleven onsite wells in conjunction with Assessment and Detection Monitoring Programs will be analyzed for TCEQ-specified metals, inorganic water quality parameters, and VOCs, which collectively comprise the standard Appendix I constituents list. Additionally, quality assurance and quality control (QA/QC) samples will be collected and analyzed for each groundwater sampling event consisting of the following: one trip blank per cooler, one equipment blank, two field blanks and two field duplicates. The equipment blank and field duplicates will be analyzed for metals and VOCs and the trip and field blanks will be analyzed for VOCs only.

It is anticipated that throughout the duration of the proposed 4-year monitoring program, chemical analyses of groundwater samples will be performed by Eurofins Environmental Testing (*formerly TestAmerica*), a nationally-accredited analytical laboratory with a comprehensive testing laboratory located in Denver, Colorado. Eurofins is very familiar with specific testing requirements for the City of Weslaco facility given the fact that they have performed all analytical testing for this project on behalf of **RKI** since January 2006. Eurofins is one of few laboratories that can meet TCEQ-defined Protective Concentration Levels (PCLs) or detection limits for various constituents defined with respect to the currently-defined Detection (Appendix I constituents) and Assessment (Appendix II constituents) Monitoring Programs. The costs presented herein assume the analytical testing for this project will be completed within a standard turnaround time of 10 to 14 business days.

Task 2 – Annual Groundwater Monitoring Reporting

As stated in the GWSAP, annual groundwater Assessment Monitoring and Detection Monitoring reports will be submitted to TCEQ on an annual basis no later than 60 to 90 days after the last sampling event in a calendar year, each of which will discuss the sampling event data and monitoring results generated since the previous submittal. The monitoring event submittals will consist of a narrative description of site conditions and analytical results, appropriate graphical illustrations and tables, and the completed 4-page *Groundwater Sampling Report (TCEQ-0312)* form for each groundwater sample submitted for analytical testing. The submittal package will also contain the signed laboratory report of chemical analysis, appropriate laboratory QA/QC data, and copies of associated chain-of-custody documentation. In addition, the completed TCEQ Laboratory Review Checklist will be generated and submitted to TCEQ with both the annual detection monitoring and assessment monitoring reports.

RKI will coordinate delivery of all reports with TCEQ pending approval by City of Weslaco. Both the City and TCEQ will receive a hard copy and digital copy of each report. As further discussed with respect to **Task 4** herein, **RKI** will also work on behalf of City to address and/or resolve regulatory comments pertaining to this annual reporting.

Task 3 – Quarterly Landfill Gas Monitoring

A total of 16 quarterly landfill gas monitoring events will be performed by **RKI** as part of the upcoming 4-year monitoring effort. Landfill gas monitoring will be conducted using a calibrated landfill gas meter. Concentrations of landfill gas (i.e., methane and hydrogen sulfide), carbon dioxide and oxygen measured at each location will be documented in the field notes. In order to reduce overall project costs, it is proposed that 8 of the 16 quarterly landfill gas monitoring events be conducted concurrently with the 8 semi-annual groundwater monitoring events.

Additionally, in conjunction with each quarterly landfill gas monitoring event, the fluid levels within each of the two on-site leachate collection sumps will be observed. Fluid encountered within the leachate sumps will be removed and transported to the on-site leachate evaporation pond for disposal. Fluid levels and quantities removed will be documented in the Annual Groundwater Detection Monitoring Report, discussed herein with respect to **Task 2**.

Task 4 – GWSAP Updates and Additional Post-Closure Care Consulting

Throughout the duration of the 4-year contract period, **RKI** will provide additional consulting services to the City of Weslaco to address other issues that develop as part of the ongoing post-closure monitoring process. Based on our past experience and project work at the subject facility, additional services that may be required throughout the duration of the next 4-year monitoring period include but are not limited to the following:

- Address regulatory directives and comments to annual monitoring reports pertaining to the detection of VOCs in groundwater, background concentrations of naturally-occurring metals constituents in groundwater, and/or elevated landfill gas concentrations at perimeter GMPs;
- Attend regulatory and City of Weslaco meetings as necessary to discuss potential regulatory compliance issues and/or changes to established landfill monitoring activities that may be directed by TCEQ based on monitoring results Municipal Solid Waste (MSW) rule revisions;
- Prepare updates to the facility's GWSAP and/or Landfill Gas Management Plan, and coordinate/implement modifications to the leachate recovery, landfill gas monitoring, and/or groundwater monitoring and reporting procedures; and
- Provide guidance to the City of Weslaco regarding the annual maintenance of the landfill final cover system, post-closure monitoring system components, facility fencing, and leachate evaporation pond.

Based on review of collective groundwater testing data developed through the completion of the previous 2019 annual program, it was necessary to update background water quality data during the 2020-2023 monitoring period in accordance with §330.407(a)(1) requirements. It is anticipated that the updated background monitoring data for metals and inorganic water quality parameters used to facilitate intrawell comparisons and statistical analysis of water chemistry data per the Combined Shewhart-Cusum Analysis method will reduce the likelihood that Statistically Significant Increases (SSIs) are erroneously indicated (i.e., reduce occurrence of false positives) during the upcoming monitoring events. **RKI** will continue to evaluate preparation of any necessary updates to the background dataset in conjunction with semi-annual monitoring events conducted over the 2024-2027 monitoring program.

ESTIMATED COST

In accordance with our past contract history, it is proposed that project services be provided on a Time and Materials (T&M) basis not-to-exceed the estimated task budget totals without additional authorization from the City of Weslaco. In the event that additional services are requested and/or necessary to complete project activities, **RKI** will provide a cost estimate under separate cover and solicit authorization from the City of Weslaco before proceeding with additional work. The estimated costs for conducting the activities described herein for each of the landfill monitoring tasks are as follows:

Task 1 – Semi-Annual Groundwater Sampling	\$101,500
Task 2 – Annual Groundwater Monitoring Reporting	\$ 38,500
Task 3 – Quarterly Landfill Gas Monitoring	\$ 40,600
Task 4 – GWSAP Updates and Additional Post-Closure Care Consulting	\$ <u>9,900</u>
TOTAL	\$190,500

Given our thorough familiarity with landfill conditions and issues and excellent past working history with the City of Weslaco, **RKI** will provide referenced services at the rates indicated above, which essentially match the previous 2020-2023 program costs, despite annual increases in our internal operating (labor) costs and direct project expenses (i.e., laboratory testing costs).

LIMITATIONS

The costs presented above assume that a Significant Statistical Increase (SSI) indicative of groundwater contamination from the landfill, which will require additional testing/sampling and reporting, will not be detected during the analysis of the groundwater sampling data. Should an SSI be confirmed pursuant to procedures outlined in the GWSAP and additional assessment monitoring required by TCEQ (i.e., in excess of that proposed herein), **RKI** will provide separate cost proposal(s) for appropriate services for City of Weslaco consideration and obtain approval prior to proceeding.

The costs presented in this proposal do not include the installation of additional landfill gas vents or groundwater monitor wells, which may be required throughout the detection monitoring period, either to replace damaged wells/probes or as required due to potential changes to facility conditions. Should the installation of additional landfill gas vents or groundwater monitor wells be required, **RKI** will provide separate cost proposal(s) for appropriate services for City of Weslaco consideration and approval prior to proceeding.

ACCEPTANCE

We appreciate the opportunity of submitting this proposal and look forward to working with you in the development of this project. This proposal and the attachments listed below constitute the contract between us. Please sign below as your acceptance of this contract and to authorize **RKI** to proceed with this project.

<u>Attachment</u>	<u>Description</u>
I	Standard Terms and Conditions
II	Schedule of Fees for Professional Services

Our invoices are due and payable upon receipt at P.O. Box 971037, Dallas, Texas 75397-1037. All parties hereby agree that this contract upon acceptance will be performable in Bexar County, Texas.

RKI considers the data and information contained in this proposal to be proprietary. This statement of qualifications and any information contained herein shall not be disclosed and shall not be duplicated or used in whole or in part for any purpose other than to evaluate this proposal.

Very truly yours,

RABA KISTNER ENVIRONMENTAL, INC.


Richard V. Klar, P.G.
Vice President

RVK/srw

Attachments:

- I – Standard Terms and Conditions
- II – Schedule of Fees for Professional Services

Accepted By _____
(Signature)

Adrian Gonzalez

(Typed or Printed Name)

Mayor

(Title)

Date _____

Copies Submitted: Above (1 Electronic PDF Copy)



STANDARD TERMS AND CONDITIONS

1. **DEFINITIONS.**

1.1 **RK.** Raba Kistner, Inc., and / or one of its subsidiaries (Project Control of Texas, Inc. or PC Sports, Inc.) that is being engaged to provide the services to CLIENT in connection with the delivery of the proposal to which these Standard Terms and Conditions relate.

1.2 **CLIENT.** Person, entity or organization for which RK is rendering services regarding the Project.

1.3 **PROJECT.** The activity, venture, plan, building, site or investigation for which CLIENT has engaged RK to provide professional services.

1.4 **CONTRACTOR.** Person, entity or organization providing construction services, including labor and material for the Project.

1.5 **SERVICES.** The professional services to be performed by RK as set forth in the proposal or Agreement to which the Standard Terms and Conditions are attached.

1.6 **AGREEMENT.** RK's proposal accepted by CLIENT and these Standard Terms and Conditions which are incorporated into and made a part of the Agreement.

2. **SERVICES.** RK is being engaged by the CLIENT to render professional services ("Services") involving only RK's advice, judgment and opinion. RK may subcontract all or a portion of the Services performed hereunder. RK shall apply professional judgment in determining the extent to which RK complies with any given standard identified in RK's instruments of professional services. CLIENT expressly acknowledges that RK makes no warranties or guarantees, expressed or implied, regarding the Services.

3. **INFORMATION PROVIDED BY CLIENT.** CLIENT may provide or direct RK to utilize or rely upon certain information ("CLIENT Information") in the performance of RK's services. RK shall be entitled to rely upon such CLIENT Information. RK will not conduct an independent evaluation of the accuracy or completeness of such CLIENT Information and shall not be responsible for any errors or omissions in such information. RK's report, as well as any recommendations, findings, and conclusions made by RK, are dependent on information received from CLIENT. Changes or modifications to the information provided by CLIENT can affect RK's evaluation, recommendations, findings and conclusions, and CLIENT agrees—as a material term of this Agreement—to notify RK immediately, in writing, if CLIENT becomes aware of any such changes or modifications, including changes to the size, scope, location, or other material characteristics of CLIENT's project. The CLIENT shall be responsible for providing

the location of all underground utilities and other structures in the vicinity of RK borings or excavations. RK will not accept responsibility and will not be liable for affecting or damaging any underground utility, underground storage tank, or other subsurface condition not previously identified and located, or improperly located, by the CLIENT, a utility, or a utility locating agency.

4. **SITE ACCESS AND SITE SAFETY.** CLIENT shall provide right-of-entry to the buildings and sites which are the subjects of RK's services. CLIENT represents that it possesses authority for such right-of-entry and that the building/site operator(s) possess the necessary permits and licenses for current activities at the site. RK shall be responsible for supervision and site safety measures of its own employees and subconsultants, but shall not be responsible for the supervision or health and safety precautions of any other parties, including CLIENT, CLIENT's contractors, subcontractors, or other parties present at the site.

5. **SUBSURFACE EXPLORATIONS.** Subsurface conditions throughout the site may vary from those depicted on logs of discrete borings, test pits, or other exploratory services. CLIENT understands RK's layout of boring and test locations is approximate and that RK may deviate a reasonable distance from those locations. RK will take reasonable precautions to reduce damage to the site when performing services; however, CLIENT accepts that invasive services such as drilling, or sampling may damage or alter the site. Site restoration is not provided unless specifically included in the scope of services.

6. **CHANGED CONDITIONS.** If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to RK are uncovered or revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, RK may require renegotiation of appropriate portions of this Agreement. RK shall notify the CLIENT of the changed conditions necessitating renegotiation, and RK and the CLIENT shall promptly and in good faith attempt to renegotiate the terms of the agreement affected by the changed conditions. If changes cannot be agreed to with respect to the changed conditions, the parties shall utilize the Dispute Resolution/Litigation procedures in this Agreement.

7. **TESTING AND OBSERVATIONS.** CLIENT understands that testing and observation are discrete sampling procedures, and that such procedures indicate conditions only at the depths, locations, and times the procedures were performed. RK will provide test results and opinions based on tests and field observations only for the work tested. CLIENT understands that testing and observation are not continuous or exhaustive and are conducted to reduce – not eliminate – project risk. CLIENT agrees to the level or amount of testing performed and the associated risk. CLIENT is responsible (even if CLIENT delegates such responsibility to Contractor) for notifying and scheduling RK to perform these services. RK shall not be responsible for the quality and completeness of contractor's work or Contractor's adherence to the project plans, specifications and other related documents. RK's performance of testing and observation services shall not relieve Contractor in any way from responsibility for defects discovered in Contractor's work or create a

warranty or guarantee on the part of RK. CLIENT acknowledges that RK will not supervise or direct the work performed by Contractor or its subcontractors and is not responsible for their means and methods.

8. **ESTIMATE OF FEES FOR SERVICES.** If included as part of RK's proposal, RK will, to the best of its ability, perform the scope of services within the proposed fee estimate provided by RK. RK's proposal fees are based upon an estimate of the services required to meet the specifications for the project and following generally accepted engineering practices. The CLIENT recognizes that unforeseen circumstances along with changes in scope and project/contractor's schedules can influence the successful completion of the scope of services within the estimated proposed fees. Because Contractor has sole control over the project and determines the means and methods used to build/construct the project, RK's service fees are estimates and not lump sum or guaranteed maximum fees. The CLIENT is fully responsible for payment for all services provided, including retests of areas or samples that failed to meet Project specifications. The Estimate of Fees is valid for a period of 60 days after RK's proposal is submitted to CLIENT. If RK's proposal is not accepted by CLIENT within 60 days after it is submitted to CLIENT, RK may modify the Estimate of Fees.
9. **REPORTS.** RK may provide CLIENT with written reports in connection with the Services performed. Such reports will present such findings and conclusions as RK may reasonably make with the information gathered while performing its services and provided by CLIENT. The reports may be copied for inclusion in other documents related to the project provided they are reproduced in their entirety. Reports and other instruments of service are prepared for, and made available for, the sole use of the CLIENT, and the contents thereof may not be used or relied upon by others without the express written authorization of RK. Any unauthorized use or distribution of RK's reports shall be at the CLIENT's sole risk and without liability to RK.
10. **TOXIC AND HAZARDOUS MATERIALS.** CLIENT shall provide RK with all information within CLIENT's possession or knowledge related to the potential or presence of toxic or hazardous materials or pollutants at the Project site. CLIENT agrees that RK neither created nor contributed to the creation or existence of any toxic or hazardous materials or pollutants. In no event shall RK be required to sign a hazardous waste manifest or take ownership of any toxic or hazardous materials or pollutants. If unanticipated toxic or hazardous materials or pollutants are encountered while RK is performing its services, RK reserves the right to stop field operations and notify CLIENT and CLIENT assumes responsibility to notify appropriate regulatory agencies. RK and CLIENT must mutually agree to remobilize.
11. **NO THIRD-PARTY BENEFICIARIES.** The services and any report(s) prepared under this Agreement are for the sole benefit and sole use of CLIENT and are not for the use of any other party or person. Only CLIENT may rely upon the services and any report or work product. Nothing in this Agreement, or any subsequent amendments or modifications, or in any report issued under this Agreement, shall create a contractual relationship with

or a cause of action in the favor of any third party against either RK or CLIENT. If CLIENT provides a copy of any report prepared by RK to others, it shall advise the recipient that the information contained in the report is provided for information only and is not to be relied upon by third parties.

12. **LEED PROJECTS.** Unless specifically addressed elsewhere in this agreement, RK has no responsibility or liability, including duty to defend or duty to indemnify, any party (including but not limited to CLIENT, owner, owner's agents, architects, engineers, contractors, construction managers, subcontractors) for the LEED certification process including: developing, producing, or retaining any documentation relating to the calculation of LEED points; and attainment of LEED certification points or LEED ratings.
13. **STANDARD OF CARE.** RK shall perform its professional services in accordance with the standard of care and diligence normally practiced by professional firms in performing services of a similar nature, in the same locality, under similar circumstances. CLIENT expressly acknowledges that RK makes no other warranties or guarantees, expressed or implied, regarding its professional services or its work product.
14. **RISK ALLOCATION.** RK will be responsible only for its own work, and that of its sub-consultants, and not for defects in the work designed or built by others.
15. **LIMITATION OF LIABILITY.** CLIENT AND RK HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING RK'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE RISKS SO, TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF RK (AND ITS RELATED ENTITIES, EMPLOYEES, OWNERS, AGENTS, AND REPRESENTATIVES) TO CLIENT (AND THIRD PARTIES GRANTED RELIANCE ON RK'S WORK PRODUCT, OR OTHERWISE SEEKING RECOVERY UNDER THIS AGREEMENT) IS LIMITED TO THE GREATER OF \$100,000 OR THE FEE PAID RK UNDER THIS AGREEMENT, FOR ANY AND ALL INJURIES, DAMAGES, CLAIMS, LOSSES, OR EXPENSES (INCLUDING ATTORNEY AND EXPERT FEES) ARISING OUT OF RK'S SERVICES OR THIS AGREEMENT REGARDLESS OF CAUSE(S) OR THE THEORY OF LIABILITY.
16. **CONSEQUENTIAL DAMAGES.** Neither CLIENT nor RK will be liable to the other for any special, consequential, indirect, incidental or penal losses or damages of any kind, nor will CLIENT or RK be liable to the other for losses, damages, or claims, regardless of how defined, related to: lost profits; unavailability of property or facilities; shutdowns or service interruptions; loss of use, revenue, opportunity, or inventory; use charges, carrying costs, cost of substitute facilities, goods, or services; cost of capital, or claims of any other party and/or its customers.
17. **SUSPENSION OF SERVICES.** If CLIENT fails to make payments when due or otherwise is in breach of this Agreement, RK may suspend performance of services upon seven (7) calendar days' notice to CLIENT. RK shall have no liability whatsoever to CLIENT for any costs or damages as a result of such suspension. Upon payment in full by CLIENT, RK may resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for RK to resume performance. Payment of invoices shall not be subject to any discounts or set-offs by CLIENT unless agreed to in writing by RK. Payment to RK for services rendered and expenses incurred will be due and payable regardless of any subsequent suspension or termination of this Agreement by either party. CLIENT shall not make any changes to RK's banking and deposit information or payment instructions unless CLIENT

communicates the requested changes to RK orally and in writing and obtains written confirmation from an RK officer that the requested changes are legitimate and authorized by RK. If CLIENT makes a payment to a third party instead of to RK based on an unauthorized request to CLIENT for a change to RK's banking and deposit information or payment instructions and without obtaining written confirmation of the change from RK, CLIENT will remain liable to RK for payment of the amount of the unauthorized payment.

18. **WAIVER OF SUBROGATION.** To the extent damages are covered by property insurance, or any other available insurance coverage, CLIENT and RK waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages. CLIENT agrees that CLIENT shall procure or cause to be procured builder's risk insurance or other property insurance for its project. RK and CLIENT waive all rights against each other and any of their consultants, contractors, subcontractors, sub-subcontractors, agents, and employees, for damages caused by fire, flood, or other causes of loss to the extent covered by CLIENT's or CLIENT's Contractor's builder's risk insurance, or other available insurance coverage. The policies shall provide waivers of subrogation by endorsement or otherwise. CLIENT shall require of its contractors, consultants, agents and employees similar waivers in favor of RK and its subconsultants. A waiver of subrogation shall be effective as to a person or entity even though that person or entity would otherwise have a duty of indemnification, contractual or otherwise, did not pay the insurance premium directly or indirectly, and whether or not the person or entity had an insurable interest in the property damaged.

19. **OWNERSHIP OF DOCUMENTS.** RK's reports, drawings, plans, specifications, and other documents and deliverables are instruments of professional service ("Instruments of Service") developed by RK in contemplation of a wide array of project-specific variables, including how the documents will be used and by whom. RK shall be the author, owner and custodian of the Instruments of Service, and shall retain all common law, statutory, and other reserved rights, including copyright. By execution of this Agreement, RK grants to CLIENT a limited, nonexclusive license to use the Instruments of Service for purposes of constructing, using, and maintaining the project for which the services are performed, provided CLIENT substantially performs its obligations, including prompt payment of all sums when due, under this agreement.

Upon completion of the services, and payment in full of all monies due RK, CLIENT may retain copies of all such documents. **THE INSTRUMENTS OF SERVICE ARE NOT INTENDED NOR REPRESENTED TO BE SUITABLE FOR REUSE ON EXTENSIONS, MODIFICATIONS, OR ADAPTATIONS OF THE PROJECT, OR ANY OTHER PROJECT. ANY REUSE OF SUCH DOCUMENTS, WITHOUT WRITTEN VERIFICATION OR ADAPTATION BY RK FOR THE SPECIFIC PURPOSE INTENDED, WILL BE AT CLIENT'S SOLE RISK WITHOUT LIABILITY OR LEGAL EXPOSURE TO RK. CLIENT AGREES, TO THE FULLEST EXTENT PERMITTED BY LAW, TO INDEMNIFY, DEFEND, AND HOLD HARMLESS RK, ITS OFFICERS, DIRECTORS, EMPLOYEES, AND CONSULTANTS AGAINST ALL CLAIMS,**

DAMAGES, LOSSES, AND EXPENSES (INCLUDING REASONABLE ATTORNEYS' FEES, DEFENSE COSTS, AND COURT COSTS) ARISING FROM, OR ALLEGEDLY ARISING FROM, OR IN ANY WAY CONNECTED WITH, THE UNAUTHORIZED REUSE OR MODIFICATION OF THE DOCUMENTS BY CLIENT OR ANY PERSON OR ENTITY THAT ACQUIRES OR OBTAINS THE DOCUMENTS FROM OR THROUGH CLIENT WITHOUT THE WRITTEN AUTHORIZATION OF RK REGARDLESS OF WHETHER SUCH CLAIMS, DEMANDS, OR ACTIONS ARE FOUNDED IN WHOLE OR IN PART UPON ALLEGED NEGLIGENCE OF RK, ITS OFFICERS, DIRECTORS, EMPLOYEES, OR CONSULTANTS.

Parties other than CLIENT and RK may apply to use an instrument, using a form prepared by RK for that purpose. Others' use of an instrument shall be permitted only when CLIENT and RK both so agree; either shall have the right to forbid use by others. In addition, RK shall make its permission contingent upon the satisfaction of certain conditions when, in RK's professional judgment, such a contingency is necessary.

20. **DISPUTE RESOLUTION/LITIGATION.** All claims, disputes, and other controversies between RK and CLIENT arising out of, or in any way related to, the services provided by RK shall be submitted to mediation, before and as a condition precedent to, other remedies provided by law. Any litigation related to the Agreement or RK's performance of its professional services shall be commenced in a court in Bexar County, Texas. CLIENT consents to personal jurisdiction in the State of Texas and agrees that venue of any litigation shall be in Bexar County, the county where RK's principal place of business is located. CLIENT waives any objection to personal jurisdiction in Texas or to venue in Bexar County. The prevailing party in such litigation will be entitled to recover all court costs, attorneys' fees, and other legally recoverable claim-related expenses. As a condition precedent to mediation and / or litigation related to any claim arising out of the services provided under this Agreement, CLIENT shall obtain a written affidavit from a registered, independent, and reputable professional engineer describing any error, omission or other act by RK that allegedly failed to comply with the professional standard of care applicable to RK's performance of services and provide such affidavit to RK. The affidavit shall comply with the requirements of Texas Civil Practice & Remedies Code Chapter 150.
21. **TERMINATION OF CONTRACT.** CLIENT and RK may terminate RK's services at any time upon ten (10) calendar days' written notice. In the event of termination, CLIENT agrees to fully compensate RK for services performed including reimbursable expenses through the termination date, as well as reasonable demobilization expenses. RK will terminate its services without waiving any claims against or incurring any liability to CLIENT.
22. **STATUTE OF LIMITATIONS.** Any applicable statute of limitations will commence to run and any cause of action shall be deemed to have accrued not later than the earlier of the following: (1) the date of the report issued by RK giving rise to the cause of action; (2) the date on which RK issues its last report under this Agreement; or (3) if RK is retained to perform construction observation, the date of substantial completion of the project.
23. **FORCE MAJEURE.** Neither party shall be liable in damages or have the right to terminate this Agreement for any delay or default in performing hereunder if such delay or default is caused by conditions beyond its control ("Force Majeure") including, but not limited to Acts of God, Government restrictions (including the denial or cancellation of any export or other necessary license), wars, insurrections and/or any other cause beyond the reasonable control of the party whose performance is affected. Force Majeure may not be claimed as a cause for delay in payment of money due and payable hereunder.

24. **NO ASSIGNMENT.** Neither RK nor CLIENT shall assign or transfer its interest in this Agreement without the express written consent of the other.
25. **SEVERABILITY.** Each provision of this Agreement is intended to be severable. If any terms or provisions of this agreement shall be held to be invalid, illegal, or unenforceable for any reason whatsoever, the validity, legality, and enforceability of the remaining provisions hereof shall remain in full force and effect and shall not in any way be affected or impaired thereby. Moreover, to the maximum extent allowed by law, the Parties hereto stipulate that any offending provisions will be modified or altered, as necessary, so as to give such provisions the maximum permissible effect and application intended.
26. **ENTIRE AGREEMENT.** This Agreement, and all of its attachments, constitutes the entire, integrated Agreement between the Parties to it, and this Agreement supersedes all other Agreements, oral or written between the Parties, concerning the subject set forth in this Agreement. This Agreement may not be amended except in writing, with that amendment being signed by both Parties.



SCHEDULE OF FEES FOR PROFESSIONAL SERVICES

<u>PERSONNEL:</u>	Principal.....	\$135 to \$250/hour
	Professional.....	\$70 to \$200/hour
	Auto Cad Operator.....	\$65 to \$110/hour
	Technical/Clerical/Administrative	\$40 to \$80/hour

The specific hourly rate within each classification listed above depends on the experience, special training, and qualifications of the personnel needed for the project. For projects requiring work at any hazardous waste site, there will be a \$10 per hour surcharge added to the normal billing rate for all personnel. Consultants to Raba Kistner (RK) will be charged according to their professional classification.

EXPENSES: Use of company automobiles will be charged at \$1.00 per mile. Automobiles and light trucks assigned to field sites will be charged at \$70.00 per day, plus \$1.00 per mile over 50 miles per day. Copies will be charged at \$0.25 per page.

Other project specific charges for use of RK equipment or for RK testing will be in accordance with established fee schedules. All other project specific, third-party costs will be charged at cost plus 15 percent.

Invoices will be submitted monthly for work in progress in our standard format. They are due and payable upon receipt and become past due 30 days after the billing date. Past due invoices may be subject to late charges at the rate of 1-1/2 percent per month (18 percent per annum). In the event that the State of Texas legislates a sales tax on Professional Services, the amount of the tax will be PAYMENT added to the appropriate service rate charged. Our invoices are due and payable upon receipt at P.O. Box 971037, Dallas, Texas 75397-1037.

Preparation of non-standard invoice will be charged on a time and materials basis in accordance with the rates in this fee schedule.

CONDITIONS: Services will be performed in accordance with our Standard Terms and Conditions.

The proposal to which this schedule is an attachment is valid for 90 days from the date of the proposal.



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-414	
From:			
Subject: Discussion and consideration to approve the Interlocal Agreement between City of Weslaco, Hidalgo County and City of Donna for road reconstruction and improvement project to a portion of Midway Road from Business 83 to Expressway 83 and authorize the Mayor to execute any related documents. Possible action. (Staffed by City Manager.)			
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):			
NORMA CANTU Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation:			
Attachments, if any: Midway Rd (Expwy 83 to Bus 83) Cost Estimate w labor&resources, S Midway Rd (Business 83 to Expressway 83) Project_Map, ILA - Pct.. 1 Midway Rd. Project (Donna-Weslaco Hidalgo Co. signed Donna			
Responsibilities upon Approval:			

Cost Estimate-Material
Hidalgo County Precinct No. 1
Midway Rd (Expressway 83 to Business 83)
City of Weslaco / City of Donna
Overlay Construction (3,300 Total LF)
Estimator: Luis Diaz
Date: 03/7/2024



Cost Estimate for a 20' Edge to Edge Roadway Improvements					
Item	Est. Qty	Unit	Item Description	Unit Price in Figures	Total Extension in Figures
Materials					
1	760	Tons	2" HMAc (Type "D")	\$76.30	\$57,988.00
2	800	Gal	SS1 Oil	\$2.37	\$1,896.00
				Sub Total:	\$59,884.00
Resources & Labor					
3	8	hrs	Barber Greene BG260D Paver	\$246.91	\$1,975.28
5	40	hrs	2018 Chevrolet Silverado 1500 4x2	\$11.75	\$470.00
6	16	hrs	J Deere 770G Motorgrader	\$100.61	\$1,609.76
7	8	hrs	Dynapac CP142 Pneumatic Roller	\$52.15	\$417.20
8	2	hrs	Peterbilt 348 Oil Distributor	\$44.18	\$88.36
9	16	hrs	J Deere 310K Backhoe	\$43.91	\$702.56
10	8	hrs	Peterbilt 335 Dump Truck	\$78.58	\$628.64
12	40	hrs	Equipment Operator II	\$27.26	\$1,090.40
13	40	hrs	Maintenance IV	\$27.44	\$1,097.60
14	40	hrs	Maintenance III	\$23.43	\$937.20
15	40	hrs	Truck Driver III	\$24.94	\$997.60
16	40	hrs	Equipment Operator II	\$24.63	\$985.20
				Sub Total:	\$10,999.80
Pavement & Markings					
17	6790	LF	4" White Thermoplastic	\$0.42	\$2,851.80
18	2140	LF	4" Yellow Thermoplastic	\$0.42	\$898.80
19	75	LF	24" White Thermoplastic Stripe	\$8.80	\$660.00
20	230	ea	4" Reflectors	\$3.80	\$874.00
21	2	ea	Thermoplastic Arrows	\$120.00	\$240.00
22	1	ea	Railroad	\$95.00	\$95.00
				Sub Total:	\$5,619.60
Cement / City of Donna					
23	180	SQYDS	4000 PSI Concrete	\$125.00	\$22,500.00
24			Rebar, Compound, Chair & Bar Ties		\$14,500.00
25			Labor / Equipment		\$16,000.00
				Sub Total:	\$53,000.00
				Total:	\$129,503.40

City Administration - Weslaco	Date: _____
City Administration - Donna	Date: _____
Director of Administrative Operations	Date: _____
Project Manager	Date: _____



S Midway Rd. (Business 83 to Expressway 83) Weslaco



This road is located between Weslaco, TX & Donna, TX

Road limits are from Business 83 to Expressway 83

Total Linear Feet **Asphalt**: 3,050 LF / 0.58 Miles (Cost split between Donna 50% / Weslaco 50%) 100% work performed by County.

Total Linear Feet **Concrete**: 250 LF / 100% work performed by Donna (Cost split between Donna 50% / Weslaco 50%)

Cost offset may apply to work performed by Donna.

STATE OF TEXAS

§

§

COUNTY OF HIDALGO

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**INTERLOCAL COOPERATION AGREEMENT
BETWEEN THE COUNTY OF HIDALGO, TEXAS, AND THE CITY OF
DONNA, TEXAS AND THE CITY OF WESLACO, TEXAS**

THIS Agreement is made on and entered into effective as of the _____ day of _____, 2024, by and between **COUNTY OF HIDALGO, TEXAS**, by and through its Precinct 1, hereinafter referred to as (“County”), and the **CITY OF DONNA** hereinafter referred to as (“DONNA”) and the **CITY OF WESLACO** hereinafter referred to as (“WESLACO”), (collectively referred to as “CITIES”), and all three entities are collectively referred to as “Parties” pursuant to the provisions of the Texas Interlocal Cooperation Act (“Act”), Chapter 791, et seq., Texas Government Code, as follows:

WITNESSETH:

WHEREAS, DONNA is a municipality defined as a “Local Government” under the ACT, and a political subdivision organized under the laws of the State of Texas, within the boundary of Hidalgo County;

WHEREAS, WESLACO is a municipality defined as a “Local Government” under the ACT, and a political subdivision organized under the laws of the State of Texas, within the boundary of Hidalgo County; and

WHEREAS, the COUNTY is defined as a “Local Government” under the ACT, a political subdivision organized under the laws of the State of Texas; and

WHEREAS, the COUNTY and the CITIES, each pursuant to its statutory and constitutional authority, are responsible for maintenance and improvements to certain public roadways within their boundaries;

WHEREAS, the COUNTY and the CITIES desire to jointly undertake a road reconstruction and improvement project to a portion of Midway Road from Expressway 83 extending South approximately 3,300 total linear feet to (the “Road” or “Project”), (See **Exhibit A – Midway Rd. Improvements Project map attached hereto for all purposes**); the road forms an integral part of the COUNTY and DONNA and WESLACO road system and such improvements to the Road is in the public interest of the Parties.

WHEREAS, Midway Road runs North and South and is divided in half lengthwise with the East side of the road belonging to WESLACO and the West side of the road belonging to DONNA. (See **Exhibit A**).

WHEREAS, Parties have agreed to the Cost Estimate for the Project attached in **Exhibit B**, wherein DONNA and WESLACO shall be responsible for paying COUNTY for labor and materials needed for the Project in the percentages provided therein. (See **Exhibit B – Midway Rd. Project Cost Estimate attached hereto for all purposes**).

WHEREAS, the COUNTY and the CITIES are authorized to enter into this Agreement pursuant to the Act, which authorizes local governments to contract with each other and with agencies of the state, to perform governmental functions and services under the terms of the Act; and pursuant to the Section 251.012 of the Texas Transportation Code which authorizes counties to improve roadways within the limits of a City with the City's consent.

WHEREAS, COUNTY and the CITIES have determined the Project will serve a public purpose and provide a mutual benefit to each other.

NOW, THEREFORE, the COUNTY and the CITIES, in consideration of the mutual covenants expressed hereinafter, agree as follows:

1. The parties agree to cooperate in making the necessary reconstruction and improvements to the road in the Midway Rd. Project as described on **Exhibit A**.
2. COUNTY agrees to provide all labor and machinery and materials necessary to perform the improvements to the first 3,050 linear feet of the Project extending south from Expressway 83 as indicated on Exhibit A.
3. COUNTY will, to the extent reasonably possible, follow the COUNTY'S standard specifications in improvements unless otherwise agreed in writing by the parties.
4. Upon execution of this Agreement, and before work commences, DONNA and WESLACO each agree to pay COUNTY a lump sum amount equal to ***all of the cost of materials and all other related appurtenances*** indicated in **Exhibit B** in the percentages indicated in **Exhibit A**.
5. In the event that the costs of the project exceed those indicated in **Exhibit B** then the COUNTY shall provide a cost estimate of the additional labor, materials or other related appurtenances needed to complete the Project for approval by the CITIES. Upon approval and before work on the Project continues, DONNA and WESLACO shall each be responsible for providing all additional funds needed for materials or other related appurtenances needed to complete the Project in the same percentages as provided in **Exhibit A**.

6. Thirty (30) days after completion of the Project, DONNA and WESLACO each agree to pay a lump sum amount equal to ***all of the cost of labor applicable to each city (See Exhibit B – Estimate)***, including any increase in labor cost as provided in number 5 above in the percentages as provided in **Exhibit A**.
7. DONNA agrees to perform all concrete work on the 250 foot section at the southernmost area of the Project (See **Exhibit A**) in accordance with the costs specified in **Exhibit B**. WESLACO shall owe DONNA half of the cost of work performed by DONNA on the concrete section. The amount DONNA owes COUNTY for work performed by COUNTY shall be offset by the amount WESLACO owes for concrete work performed by DONNA.
8. DONNA agrees to coordinate with COUNTY to provide COUNTY accurate amounts prior to COUNTY invoicing for materials purchased in accordance with number 4, for labor charged in accordance with number 6 and any changes in estimated prices throughout the term of DONNA's work.
9. COUNTY and CITIES will coordinate work schedules in order to provide for minimal disruption to the public and to the operational fiscal affairs of the parties and will complete both the Project no later than **365 days** from the execution of this Agreement.
10. **Prior Agreements.** This Agreement replaces and supersedes any and all prior agreements between COUNTY and the CITIES with respect to the Road and/or Project except for any Interlocal Agreement dated prior to this Agreement to the extent work is being performed thereunder at the time of executing this Agreement. Once ongoing work under any such previous Interlocal Agreement(s) is completed and payment is remitted such previous Interlocal Agreement shall terminate at such time.
11. **Authorization.** DONNA and WESLACO have authorized COUNTY to perform the work herein described pursuant to Tex. Trans. Code §251.012.
12. **Term.** The effective date of this agreement shall be the date first written above. The term of the Agreement shall be for the time period referenced above.
13. **Termination.** Any Party may terminate this Agreement with or without cause upon thirty (30) days written notice to each other.
14. **Liability Insurance.** Each entity will carry sufficient liability insurance at the statutorily required limits, pursuant to the Texas Tort Claims Act.
15. **Indemnification.**

- A. **By the CITY OF DONNA:** To the extent permitted under the Constitution and laws of the State of Texas, DONNA agrees to indemnify and hold harmless and defend WESLACO & COUNTY, its agents, employees and officers from and against any claim, loss, damage, liability and expense, including reasonable attorney's fees, incurred or suffered by it, by reason of any and all claims, demands or causes of action asserted or that may be asserted, against WESLACO or COUNTY, for the intentional or negligent acts or omissions by DONNA, whether seeking compensatory or punitive damages, and involving, arising out of, or in any manner related to this agreement.
- B. **By the CITY OF WESLACO:** To the extent permitted under the Constitution and laws of the State of Texas, the WESLACO agrees to indemnify and hold harmless and defend DONNA and COUNTY, its agents, employees and officers from and against any claim, loss, damage, liability and expense, including reasonable attorney's fees, incurred or suffered by it, by reason of any and all claims, demands or causes of action asserted or that may be asserted, against DONNA or COUNTY, for the intentional or negligent acts or omissions by WESLACO, whether seeking compensatory or punitive damages, and involving, arising out of, or in any manner related to this agreement.
- C. **By the COUNTY:** To the extent permitted under the Constitution and laws of the State of Texas, the COUNTY agrees to indemnify and hold harmless and defend DONNA and WESLACO, its agents, employees and officers from and against any claim, loss, damage, liability and expense, including reasonable attorney's fees, incurred or suffered by it, by reason of any and all claims, demands or causes of action asserted or that may be asserted, against DONNA or WESLACO, for the intentional or negligent acts or omissions by the COUNTY, whether seeking compensatory or punitive damages, and involving, arising out of, or in any manner related to this agreement.
16. **Immunities.** It is expressly understood and agreed that, in the execution of this agreement, neither the CITIES nor COUNTY waive, nor shall be deemed hereby to waive, any immunity or defense that would otherwise be available to it against claims arising in the exercising of governmental powers and functions.
17. **Conflict with Applicable Law.** Nothing in this Agreement shall be construed so as to require the commission of any act contrary to law, and whenever there is any conflict between any provision of this Agreement and any present or future law, ordinance or administrative, executive or judicial regulation, order or decree, or amendment thereof, contrary to which the parties have no legal right to contract, the later shall prevail, but in such event the affected provision or provision of this Agreement shall be modified only to

the extent to bring them within the legal requirements and only during the times such conflict exists.

18. **No Waiver.** No waiver by any party hereto of any breach of any provisions of the Agreement shall be deemed to be a waiver of any preceding or succeeding breach of the same or any other provision hereof.
19. **Entire Agreement.** This Agreement contains the entire contract between the parties hereto, and each party acknowledges that neither has made (either directly or through any agent or representative) any representation or agreement in connection with this Agreement not specifically set forth herein. This Agreement may be modified or amended only by agreement in writing executed by COUNTY and the CITIES and not otherwise.
20. **Texas Law to Apply.** This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligation of the parties created hereunder are performable in Hidalgo County, Texas. The parties hereby consent to personal jurisdiction in Hidalgo County, Texas.
21. **Notice.** Except as may be otherwise specifically provided in this Agreement, all notices, demands, requests or communication required or permitted hereunder shall be in writing and shall either be (i) personally delivered against a written receipt, or (ii) sent by registered or certified mail, return receipt requested, postage prepaid and addressed to the parties at the addresses set forth below, or at such other addresses as may have been theretofore specified by written notice delivered in accordance herewith:

If to City of Donna	City of Donna, Texas Attention: Mayor Address: <u>307 S. 12th Street</u> <u>Donna, TX 78537</u>
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With copy to:	City of Donna, Texas Attention: City Manager Address: <u>307 S. 12th Street</u> <u>Donna, TX 78537</u>
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If to City of Weslaco	City of Weslaco, Texas Attention: Mayor Address: _____ _____
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With copy to:	City of Weslaco, Texas
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Attention: City Manager
Address: _____

If to County of Hidalgo: County of Hidalgo
Attention: County Judge
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

With copy to: Hidalgo County Precinct 1
Attention: Commissioner, Precinct 1
1902 Joe Stephens Avenue
Weslaco, Texas 78596

Each notice, demand, request or communication, which shall be delivered or mailed in the manner described above, shall be deemed sufficiently given for all purposes at such time as it is personally delivered to the addressee or, if mailed, at such time as it is deposited in the United States mail.

22. **Additional Documents.** The parties hereto covenant and agree that they will execute such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out the terms of this Agreement.
23. **Successors.** This Agreement shall be binding upon and to the benefit of the parties hereto and their respective successors and assigns where permitted by this Agreement.
24. **Assignments.** This Assignment shall not be assignable.
25. **Headings.** The headings and captions contained in this Agreement are solely for convenience reference and shall not be deemed to affect the meaning or interpretation of any provision of any paragraph hereof.
26. **Gender and Number.** All pronouns used in this Agreement shall include the other gender, whether used in the masculine, feminine or neuter gender, and singular shall include the plural whenever and so often as may be appropriate.
27. **Non-Discrimination.** The Agreement and all related activities shall be conducted in a manner that does not discriminate against any person on a basis prohibited by applicable law or County and City policy, including without limitation race, color, national origin, religion, sex, age, veteran status, disability or any other category protected under law.

28. **Governmental Purpose.** Each party hereto is entering into this Agreement for the purpose of providing for governmental services or functions and will pay for such services out of current revenues available to the paying party as herein provided.
29. **Commitment of Current Revenues Only.** In the event that, during any term hereof, the governing body of any party does not appropriate sufficient funds to meet the obligations of such party under this Agreement, then any party may terminate this Agreement upon (90) days' written notice to the other party. Each of the parties hereto agrees, however, to use its best efforts to secure funds necessary for the continued performance of this Agreement. The parties intend this provision to be a continuing right to terminate this Agreement at the expiration of each budget period of each party hereto pursuant to the provisions of Tex. Loc. Govt. Code Ann. §271.903
30. **Governing Provisions.** Parties shall comply with all applicable laws and regulations. A non-exclusive list of regulations commonly applicable to Federal and State grants and equipment can be found in the new 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements.
31. **Legal Construction/Severability.** In case any one or more of the provisions contained in this Agreement will for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability will not affect any other provision thereof, and this Agreement will be construed as if such invalid, illegal or unenforceable provision had never been contained herein.
32. **Authority to Execute.** The execution and performance of this Agreement by the Parties has been duly authorized by all necessary laws, resolutions or corporate action, and this Agreement constitutes the valid and enforceable obligations of the Parties in accordance with its terms.

[SIGNATURE PAGE TO FOLLOW]

WITNESS THE HANDS OF THE PARTIES effective as of the day and year first written above.

APPROVED BY COMMISSIONERS' COURT ON _____.
Agenda Item No. _____ Executive Office: _____

CITY OF WESLACO:

COUNTY OF HIDALGO:

Adrian Gonzalez, Mayor

Hon. Richard F. Cortez, County Judge

ATTEST:

ATTEST:

Norma A Cantu, City Secretary

Arturo Guajardo, Jr., County Clerk

APPROVED AS TO FORM FOR WESLACO

APPROVED AS TO FORM

Office of the Criminal District Attorney,
Toribio "Terry" Palacios

_____, City Attorney

_____, Asst. Dist. Attorney

CITY OF DONNA:

David Moreno, Mayor

ATTEST:

Norma Yanez, City Secretary

APPROVED AS TO FORM FOR DONNA

Robert Salinas, City Attorney

Exhibit A

Midway Rd. Improvements Project Map

Exhibit B

Midway Rd. Project Cost Estimate



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-383	
From:			
Subject: Discussion and consideration to accept and file the City of Weslaco's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending September 30, 2023 as presented by Carr, Riggs & Ingram, LLC and authorize the Mayor to execute any related documents. Possible action. (Staffed by Finance Department.)			
Background: The city is required to conduct an annual audit from an independent auditing firm as required by Local Government Code Sec. 103.001.			
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):			
Rosalinda Cavazos Rosalinda Cavazos Martin Garza		Created	
City Manager Comments: Approve to accept and file as recommended by the Finance Director.			
Staff Recommendation: Staff recommends acceptance and filing of ACFR.			
Attachments, if any: 041624 ACFR Memo, Final ACFR - City of Weslaco, Required Communications			
Responsibilities upon Approval: Filing			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

Date: April 11, 2024

To: Mayor & City Commission

CC: Martin Garza, City Manager

From: Rosie Cavazos, Finance Director

Re: ACFR for period ending September 30, 2023

.....

Carr Riggs & Ingram LLC, our external auditors have completed our audit for fiscal year ending September 30, 2023. They will be presenting a summary of the financials and would be available for any questions.

Staff is recommending approval and filing of these reports.

.

CITY OF WESLACO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2023

Issued by:

Martin Garza, City Manager

Rosalinda Cavazos, CPA, Finance Director

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City of Weslaco, Texas
City Officials

Mayor	Adrian Gonzalez
Mayor Pro-tem	Adrian Farias
Commissioners	Letty Lopez Josh Pedraza Greg Kerr Israel Gonzalez Jr. Jose “JP” Rodriguez
City Manager	Martin Garza
Aviation Director/Assistant City Manager	Andrew Munoz
Finance Director	Rosalinda Cavazos
City Secretary	Norma A. Cantu
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 Badillo
Planning and Code Enforcement Director	Rebekah De La Fuente
Human Resources Director	Luz Galindo
Information Technology	Ricardo Mendoza
Parks and Recreation Director	Omar Rodriguez
Public Facilities Director	David Arce
Library Director	Arnold Becho

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City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

April 10, 2024

The Honorable Mayor Adrian Gonzalez,
City Commission and
Citizens of the City of Weslaco

The Annual Comprehensive Financial Report (the "Annual Report") of the City of Weslaco, Texas (the City) for the fiscal year ended September 30, 2023, 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, 2023. 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 42,907. 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 98 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 107.

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 2020, the rate increased to 10.9 percent. This increase was attributed to the COVID-19 Pandemic. The largest employer is the Weslaco Independent School District with 2,817 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 39.5% of total General Fund Revenues. The goal is always to maintain at least 25%. The unrestricted fund balance at September 30, 2023, exceeded the goal, and some excess funds were transferred to the Capital Improvement Project Fund, as planned. This fund, now going into its sixth year, allows the City to self-fund improvements such as sidewalks, traffic signals, park improvements, and street paving to avoid and/or decrease dependence on debt financing for such infrastructure.

The City Commission in the past six 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 \$0.6867 per \$100.00 valuation for the 2023 tax year. 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.

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,



Martin Garza
City Manager



Rosalinda Cavazos, CPA
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Weslaco
Texas**

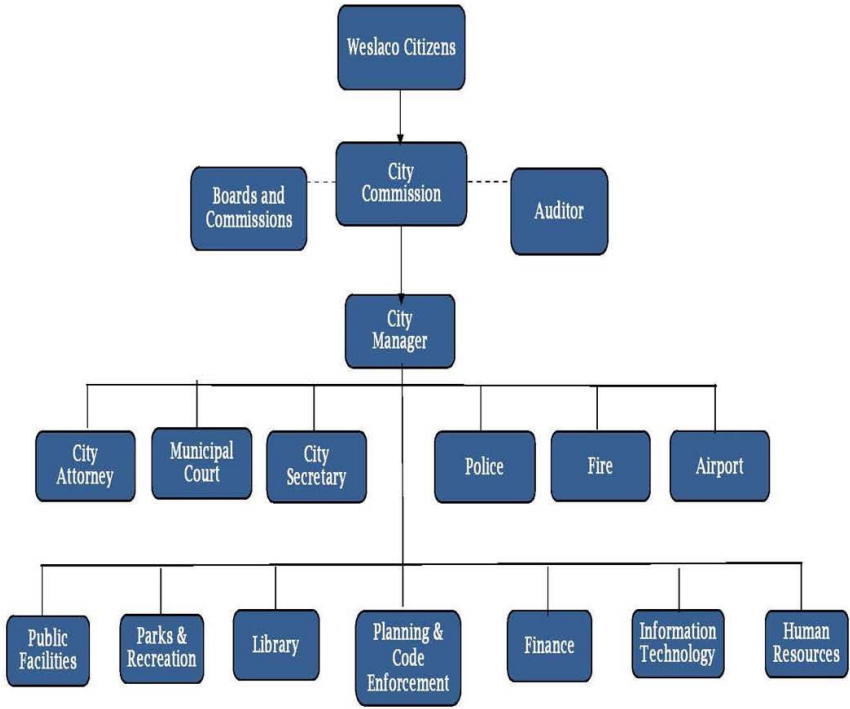
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

**City of Weslaco
Organizational Chart**





REPORT



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Weslaco, Texas, as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the City of Weslaco, Texas' basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 as of September 30, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Weslaco Economic Development Corporation, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Weslaco, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 2 to the financial statements, in 2023, the City adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Weslaco, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Weslaco, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Weslaco, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

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statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Weslaco, Texas' basic financial statements. The other supplementary information, supplemental statements and schedules, bonded debt requirements, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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, based on our audit, the other supplementary information, supplemental statements and schedules, bonded debt requirement, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2024, 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 City of Weslaco, Texas' internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
April 10, 2024

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City of Weslaco, Texas

Management's Discussion and Analysis

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, 2023. 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 \$10,060,617 as a result of this year's operations. Net position from governmental activities increased by \$5,664,455, while net position from business-type activities increased \$4,396,162. This reflects a 10.5% increase to ending total net position.

- **Governmental Activities – Revenues and Expenses Compared to Last Year** – Total revenues increased \$2,906,441 from last year, with the majority increases in collection of taxes, investment earnings, and capital grants and contributions. Investment earnings showed a strong increase of \$2.1M or 655%, sales and franchise taxes increased by \$1,057,462, and property tax revenues increased by \$1,378,331. Expenses increased \$4,013,014 from last year.
- **Business-Type Activities – Revenues and Expenses Compared to Last Year** – Overall total revenues saw an increase of \$1,488,899 from last year. Charges for all services increased by \$1,895,870, while grants decreased by \$457,786. Expenses increased by \$2,433,354 in water and wastewater services due to operations, personnel charges, contractual services, and depreciation, \$39,424 in solid waste expenses due to operations, and \$253,192 in airport services due to operations.

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 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.

City of Weslaco, Texas

Management's Discussion and Analysis

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 sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures, and changes in fund balances for the General Fund, 2023 Construction Fund, 2021B Construction Fund, Special Projects Fund, and Debt Service Fund which are the only reported major funds. Data from other eleven 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. 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.

City of Weslaco, Texas

Management's Discussion and Analysis

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 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 2023, 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 \$106,234,537 at the close of the most recent fiscal year.

On September 30, 2023, the City had an outstanding bonds balance of \$87,386,000. The City has unspent bond proceeds on its recently issued 2018, 2019, 2021A, 2021B, and 2023 bonds to be used for its drainage projects and purchase of equipment as well as the recent issues that will be used for the new Public Safety building and construction and rehabilitation of Library. At the end of the current fiscal year, the City of Weslaco reported a negative balance of unrestricted net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The negative unrestricted net position is mainly due to the City's recognition of pension and OPEB liabilities in accordance with GASB Statements No. 68 and 75.

City of Weslaco, Texas Management's Discussion and Analysis

Table 1, below illustrates a comparative summary of the City's statement of net position at September 30, 2023 and 2022.

Table 1 City of Weslaco, Texas- Net Position Primary Government						
	Governmental Activities		Business-type Activities		Total	Total
	2023	2022	2023	2022	2023	2022
Current assets	\$ 67,699,556	\$ 58,874,139	\$ 5,734,948	\$ 4,443,502	\$ 73,434,504	\$ 63,317,641
Capital and right-to-use assets, net	75,747,975	69,712,635	102,195,423	103,464,027	177,943,398	173,176,662
Total assets	143,447,531	128,586,774	107,930,371	107,907,529	251,377,902	236,494,303
Deferred outflows of resources- deferred charge	582,684	651,918	1,581,662	1,789,486	2,164,346	2,441,404
Deferred outflows of resources- pensions	4,364,047	2,778,882	368,549	93,108	4,732,596	2,871,990
Deferred outflows of resources- OPEB	478,270	560,504	13,447	17,598	491,717	578,102
Total deferred outflows of resources	5,425,001	3,991,304	1,963,658	1,900,192	7,388,659	5,891,496
Total assets and deferred outflows of resources	\$ 148,872,532	\$ 132,578,078	\$ 109,894,029	\$ 109,807,721	\$ 258,766,561	\$ 242,385,799
Current liabilities	\$ 15,696,657	\$ 17,425,951	\$ 2,213,786	\$ 1,781,201	\$ 17,910,443	\$ 19,207,152
Non-current liabilities						
Due within one year	3,972,055	3,543,349	4,989,958	4,541,698	8,962,013	8,085,047
Due in more than one year	59,742,518	50,362,805	44,335,323	49,860,641	104,077,841	100,223,446
Municipal net pension liability	10,740,202	3,794,031	1,221,778	617,762	11,961,980	4,411,793
Firemen's net pension liability	4,742,152	6,175,754	-	-	4,742,152	6,175,754
OPEB liability- TMRS Supplemental death	714,424	1,021,137	63,777	90,448	778,201	1,111,585
OPEB liability- reitree health care	1,933,289	1,816,003	-	-	1,933,289	1,816,003
Total liabilities	97,541,297	84,139,030	52,824,622	56,891,750	150,365,919	141,030,780
Deferred inflows of resources- leases	447,599	545,344	269,523	287,163	717,122	832,507
Deferred inflows of resources- pensions	430,115	3,365,080	25,299	274,051	455,414	3,639,131
Deferred inflows of resources- OPEB	965,241	704,799	28,328	4,662	993,569	709,461
Total deferred inflows of resources	1,842,955	4,615,223	323,150	565,876	2,166,105	5,181,099
Net position						
Net investment in capital assets	49,090,564	44,125,792	57,547,527	53,432,408	106,638,091	97,558,200
Restricted	2,901,080	2,117,842	1,213,268	1,003,975	4,114,348	3,121,817
Unrestricted (deficit)	(2,503,364)	(2,419,809)	(2,014,538)	(2,086,288)	(4,517,902)	(4,506,097)
Total net position	49,488,280	43,823,825	56,746,257	52,350,095	106,234,537	\$ 96,173,920
Total liabilities, deferred inflows of resources and net position	\$ 148,872,532	\$ 132,578,078	\$ 109,894,029	\$ 109,807,721	\$ 258,766,561	\$ 242,385,799

Governmental Activities

The property tax levy increased by \$1,926,748 (13.6%) from the prior year due mostly to increases in valuation and new improvements added to the rolls. The tax rate remained the same at \$0.6967 per \$100 for the 2022 tax year levy. A concerted effort on the part of the City Commission will continue 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 \$19,528,853 for the year, which is an increase of \$1,409,949 or 7.8% over the last fiscal year. 25% of the total amount collected goes to the Weslaco Economic Development Corporation. The remainder stays in the General Fund where it makes up about 41.6% of General Fund revenues in support of governmental functions, such as public safety, library services and recreation.

City of Weslaco, Texas Management's Discussion and Analysis

Operating grants for governmental activities amounted to \$4,664,946 in the General Fund and Special Projects Fund, mostly due to federal funding received from COVID-19 Coronavirus State and Local Fiscal Recover Funds. 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				Total 2023	Total 2022
	Governmental Activities		Business-type Activities			
	2023	2022	2023	2022		
Program Revenues:						
Charges for services	\$ 4,025,184	\$ 4,645,824	\$ 22,788,099	\$ 20,892,229	\$ 26,813,283	\$ 25,538,053
Operating grants and contributions	2,427,910	5,253,381	-	-	2,427,910	5,253,381
Capital grants and contributions	2,367,036	601,057	1,326,945	1,784,731	3,693,981	2,385,788
General Revenues:						
Property taxes	16,423,205	15,044,874	-	-	16,423,205	15,044,874
Non-property taxes	17,172,984	16,058,956	-	-	17,172,984	16,058,956
Unrestricted investment earnings	2,407,808	318,939	58,380	7,565	2,466,188	326,504
Gain on sale of capital assets	-	166,811	-	-	-	166,811
Other income	394,214	222,058	-	-	394,214	222,058
Total revenue	45,218,341	42,311,900	24,173,424	22,684,525	69,391,765	64,996,425
Expenses						
General government	8,067,839	7,788,269	-	-	8,067,839	7,788,269
Public safety	20,591,805	18,530,439	-	-	20,591,805	18,530,439
Emergency medical services	282,982	355,962	-	-	282,982	355,962
Public works	5,313,459	4,337,188	-	-	5,313,459	4,337,188
Culture and recreation	2,951,145	2,624,099	-	-	2,951,145	2,624,099
Interest on long term debt	1,442,309	1,000,568	-	-	1,442,309	1,000,568
Water and sewer services	-	-	14,040,070	11,606,716	14,040,070	11,606,716
Solid waste services	-	-	4,575,600	4,536,176	4,575,600	4,536,176
Airport	-	-	2,065,939	1,812,747	2,065,939	1,812,747
Total expenses	38,649,539	34,636,525	20,681,609	17,955,639	59,331,148	52,592,164
Increase in net position before Transfers	6,568,802	7,675,375	3,491,815	4,728,886	10,060,617	12,404,261
Transfers	(904,347)	(41,480)	904,347	41,480	-	-
Change in net position	5,664,455	7,633,895	4,396,162	4,770,366	10,060,617	12,404,261
Net position- beginning	43,823,825	36,189,930	52,350,095	47,579,729	96,173,920	83,769,659
Net postion- ending	\$ 49,488,280	\$ 43,823,825	\$ 56,746,257	\$ 52,350,095	\$ 106,234,537	\$ 96,173,920

Business-Type Activities

Business-type activities continue to account for about 53.4% of the City of Weslaco's net position. Water and sewer rates remained the same as prior years. Solid waste collection fees remained the same this year.

City of Weslaco, Texas

Management's Discussion and Analysis

The net position of the Water and Wastewater Fund increased by \$4,318,929 from current year operations, which increased from the prior year change in net position of \$4,286,215. This was the result of an increase in transfers from other funds, including \$2,144,908 from special projects fund for water and sewer capital projects, \$1,000,000 from other governmental funds, and \$6,151,727 from other funds within the water and wastewater fund. Operating revenues increased by \$1,622,474 and operating expenses increased by \$2,522,504. Transfers to other funds increased by \$1,422,059 to make the current payments on long-term debt.

The net position of the Solid Waste Fund increased \$601,914 despite continued transfers to the capital improvement fund. Operating revenues increased by \$253,578 and operating expenses decreased by \$45,326. Transfers to other funds (to the Capital Improvements Program Fund) increased by \$275,000.

The net position of the Airport Fund showed a negative effect of \$524,681, due mostly to a decrease in capital grants and increase in other services expenses. The Airport Fund revenues increased by \$19,818, which is mainly due to increase in fuel sales and hangar rentals. Expenditures increase by \$254,805. Improvements continue 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 of the end of the current fiscal year, the City of Weslaco's governmental funds reported combined ending fund balances of \$49,691,942. Approximately 28% of this total amount, or \$13,905,285 constitutes unassigned fund balance, which is available for spending at the government's discretion. This represents 30% 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 \$13,905,285, which increased by \$2,154,695 from the prior unassigned fund balance of \$11,750,590, which was due to increase in revenues from prior 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 41.5% of the total General Fund expenditures, while total fund balance represents 41.9 % of the 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 change in fund balances for General Fund is \$2,201,792, which was mainly attributed to increase in revenues of \$1,669,556 related to increase in sales and property taxes and investment income from prior year. In addition, there was an increase in other financing sources of \$389,173 for proceeds from issuance of debt and net transfer out of (\$159,165).

City of Weslaco, Texas Management's Discussion and Analysis

The changes in fund balances for 2023 C.O. Construction Fund of \$11,802,262 and 2021B C.O. Construction Fund of \$141,405 is due to bond proceeds and increases in investment income.

The City Commission maintained the tax rate at \$0.6967 per \$100 assessed valuation for the 2022 tax year levy year. Sales tax revenues increased by 7.8% from prior year.

The debt service and 2019 Series debt service have a total combined fund balance of \$1,188,434, all of which is restricted for the repayment of debt service. The scheduled tax supported debt service payments for fiscal year 2023 was \$4,179,042, including interest paid of \$1,434,042.

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 (deficit) of the Water and Wastewater Fund at the end of the year amounted to (\$1,637,689), which was an increase of \$503,278 from last year. Operating revenues increased by \$1,622,474 and operating expenses increased by \$2,522,504. The result was operating income decreased by \$900,030 compared to last year.

The unrestricted net position of the Solid Waste Fund amounted to \$1,841,504 at the end of the year, an increase of \$593,130 from the prior year. Operating revenue increased by \$253,578 from last year, while operating expenses decreased by \$45,326. It should be noted that there was an increase in net position of \$601,914 despite a transfers of \$1,125,000 to other funds.

The unrestricted net position (deficit) for the Airport Fund amounted to \$(2,218,353). The airport will continue making improvements, yet operations are back to normal. The Airport completed the construction of additional hangers to accommodate demands.

General Fund Budgetary Highlights

The original budgeted revenue of \$32,135,939 represented a 5.2% increase over the previous year's budgeted amount. The 2023 budget was amended to recognize additional projected revenue for a final revenue budget of \$34,384,226. Taxes represent about 78.7% of total General Fund budgeted revenue.

The original adopted General Fund expenditures were \$30,289,948. 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 \$3,511,347, to \$33,801,295 of expenditures. The increase was attributed to overtime in several departments due to an increase in community events, additional investment in streets, parks, and animal control efforts, and the additional one-time expenditure of moving cost to our new Public Safety Building.

City of Weslaco, Texas Management's Discussion and Analysis

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital and Right-to-Use Assets

The City of Weslaco's investment in capital assets for its governmental and business type activities as of September 30, 2023, amounts to \$177,943,398 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, roads and highways, construction in progress, and right-to-use lease assets. The City of Weslaco's investment in capital and right-to-use assets for the current fiscal year increased by 2.8%.

Table 3
City of Weslaco- Capital Assets
Primary Government

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land,	\$ 6,270,499	\$ 6,270,499	\$ 4,622,884	\$ 4,622,884	\$ 10,893,383	\$ 10,893,383
Infrastructure	7,629,307	7,629,307	-	-	7,629,307	7,629,307
Water rights	-	-	269,431	-	269,431	-
Buildings	20,411,626	20,411,626	1,679,646	1,679,646	22,091,272	22,091,272
Equipment	28,228,190	26,207,527	24,762,185	23,379,313	52,990,375	49,586,840
Improvements	56,918,053	52,565,950	137,170,542	132,268,616	194,088,595	184,834,566
Right-to-use subscription assets	277,373	-	-	-	277,373	-
Right-to-use lease assets	50,991	50,991	6,602	6,602	57,593	57,593
Construction in progress	18,594,168	14,948,691	703,382	2,695,916	19,297,550	17,644,607
Totals at historical cost	138,380,207	128,084,591	169,214,672	164,652,977	307,594,879	292,737,568
Accumulated depreciation and amortization	(62,632,232)	(58,371,956)	(67,019,249)	(61,188,950)	(129,651,481)	(119,560,906)
Total capital assets, net	\$ 75,747,975	\$ 69,712,635	\$ 102,195,423	\$ 103,464,027	\$ 177,943,398	\$ 173,176,662

Additional information on the City of Weslaco's capital assets can be found in Note 6 starting on page 59 of this report.

Long-Term Debt

At year end of the current fiscal year, the City of Weslaco had total bonded debt outstanding of \$87,386,000. 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 7 on page 61 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The employment rate for the City of Weslaco remained constant at 93% when compared to prior year. The City has continued to see the labor market recover from the COVID-19 pandemic and has seen consistent growth in our commercial businesses. The employment rate compares to the state's average employment rate of 95.8%.

City of Weslaco, Texas Management's Discussion and Analysis

The property tax rate decreased by \$0.01 for the 2023 tax year, or fiscal year ending September 30, 2024. Sales tax is conservatively projected to increase by 1%. The 2023-2024 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.

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FINANCIAL STATEMENTS



City of Weslaco, Texas

Statement of Net Position

September 30, 2023

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets				
Cash and cash equivalents	\$ 2,072,016	\$ 136,759	\$ 2,208,775	\$ 3,778,372
Cash and cash equivalents- restricted	6,652,468	35,185	6,687,653	-
Investments	50,224,296	-	50,224,296	5,235,190
Investments, restricted	-	3,726,213	3,726,213	-
Receivables, net	5,625,373	3,611,027	9,236,400	34,840
Leases receivables	449,969	270,503	720,472	962,267
Due from primary government	-	-	-	414,723
Land Escrow	-	-	-	250,000
Internal balances	2,529,618	(2,529,618)	-	-
Notes receivables	-	-	-	2,444,031
Grant Receivable	-	-	-	1,500,000
Assets held for sale	-	-	-	18,268,268
Other prepaid items	1,032	-	1,032	-
Inventories	144,784	484,879	629,663	-
Capital assets				
Non-depreciable	32,493,974	5,595,697	38,089,671	-
Depreciable, net	43,058,887	96,598,405	139,657,292	4,680,117
Right-to-use subscription assets, net	184,915	-	184,915	-
Right-to-use leased assets, net	10,199	1,321	11,520	-
Total assets	143,447,531	107,930,371	251,377,902	37,567,808
Deferred Outflows of Resources				
Deferred charge on refunding	582,684	1,581,662	2,164,346	-
Deferred outflows related to pensions	4,364,047	368,549	4,732,596	-
Deferred outflows related to OPEB	478,270	13,447	491,717	-
Total Deferred Outflows of Resources	5,425,001	1,963,658	7,388,659	-
Total Assets and Deferred Outflows of Resources	\$ 148,872,532	\$ 109,894,029	\$ 258,766,561	\$ 37,567,808
Liabilities				
Accounts payable	\$ 2,856,934	\$ 1,695,979	\$ 4,552,913	\$ 1,201,481
Due to component unit	414,723	-	414,723	-
Accrued expenses	3,656,201	517,807	4,174,008	15,531
Unearned revenue	8,768,799	-	8,768,799	-
Non-current liabilities:				
Due within one year	3,972,055	4,989,958	8,962,013	309,874
Due in more than one year				
Other liabilities due in more than one year	59,742,518	44,335,323	104,077,841	12,644,320
Municipal net pension liability	10,740,202	1,221,778	11,961,980	-
Firemen's net pension liability	4,742,152	-	4,742,152	-
OPEB liability- TMRs SDB	714,424	63,777	778,201	-
OPEB liability- retiree health care	1,933,289	-	1,933,289	-
Total Liabilities	97,541,297	52,824,622	150,365,919	14,171,206
Deferred Inflows of Resources				
Deferred inflows related to leases	447,599	269,523	717,122	962,267
Deferred inflows related to pensions	430,115	25,299	455,414	-
Deferred inflows related to OPEB	965,241	28,328	993,569	-
Total Deferred Inflows of Resources	1,842,955	323,150	2,166,105	962,267
Net Position				
Net investment in capital assets	49,090,564	57,547,527	106,638,091	4,212,961
Restricted for:				
Debt service	1,188,434	1,213,268	2,401,702	-
Tourism	1,022,916	-	1,022,916	-
Library activities	14,364	-	14,364	-
Building depreciation fund	445,769	-	445,769	-
Capital projects	229,597	-	229,597	-
Project development	-	-	-	18,268,268
Unrestricted	(2,503,364)	(2,014,538)	(4,517,902)	(46,894)
Total Net Position	49,488,280	56,746,257	106,234,537	22,434,335
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 148,872,532	\$ 109,894,029	\$ 258,766,561	\$ 37,567,808

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, 2023

			Program Revenues	
Functions/programs	Expenses	Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 8,067,839	\$ 1,657,685	\$ -	\$ -
Public safety	20,591,805	850,289	2,427,910	30,000
Emergency medical services	282,982	1,493,955	-	-
Public works	5,313,459	-	-	2,337,036
Culture and recreation	2,951,145	23,255	-	-
Interest on long-term debt	1,442,309	-	-	-
Total governmental activities	38,649,539	4,025,184	2,427,910	2,367,036
Business-type activities:				
Water and Wastewater services	14,040,070	15,518,943	-	1,003,401
Solid waste services	4,575,600	6,302,514	-	-
Airport	2,065,939	966,642	-	323,544
Total business-type activities	20,681,609	22,788,099	-	1,326,945
Total primary government	\$ 59,331,148	\$ 26,813,283	\$ 2,427,910	\$ 3,693,981
Component Unit:				
General government and administration	\$ 243,682	\$ -	\$ -	\$ -
Property management	813,735	229,099	1,500,000	-
Promotion and development	282,210	-	35,969	-
Development services	3,086,144	-	-	-
Interest on long-term debt	77,293	-	-	-
Total componen unit	\$ 4,503,064	\$ 229,099	\$ 1,535,969	\$ -

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

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			Component Unit
Governmental Activities	Business-type Activities	Total	
\$ (6,410,154)	\$ -	\$ (6,410,154)	\$ -
(17,283,606)	-	(17,283,606)	-
1,210,973	-	1,210,973	-
(2,976,423)	-	(2,976,423)	-
(2,927,890)	-	(2,927,890)	-
(1,442,309)	-	(1,442,309)	-
(29,829,409)	-	(29,829,409)	-
-	2,482,274	2,482,274	-
-	1,726,914	1,726,914	-
-	(775,753)	(775,753)	-
-	3,433,435	3,433,435	-
(29,829,409)	3,433,435	(26,395,974)	-
\$ -	\$ -	\$ -	\$ (243,682)
-	-	-	915,364
-	-	-	(246,241)
-	-	-	(3,086,144)
-	-	-	(77,293)
			(2,737,996)
16,423,205	-	16,423,205	-
14,646,639	-	14,646,639	4,889,047
538,170	-	538,170	-
1,988,175	-	1,988,175	-
2,407,808	58,380	2,466,188	237,805
-	-	-	1,103,219
394,214	-	394,214	564,243
(904,347)	904,347	-	-
35,493,864	962,727	36,456,591	6,794,314
5,664,455	4,396,162	10,060,617	4,056,318
43,823,825	52,350,095	96,173,920	18,378,017
\$ 49,488,280	\$ 56,746,257	\$ 106,234,537	\$ 22,434,335

City of Weslaco, Texas
Governmental Funds
Balance Sheet

September 30, 2023

	General Fund	2023 C.O. Construction Fund	2021B C.O. Construction Fund	Special Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 561,402	\$ 237,728	\$ 186,708	\$ 114,385	\$ 13,988	\$ 957,805	\$ 2,072,016
Cash and cash equivalents- restricted	592,703	-	-	-	-	6,059,765	6,652,468
Investments	12,704,985	12,617,895	9,909,901	5,397,330	742,429	8,851,756	50,224,296
Receivables (net of allowance for uncollectibles):							
Ad valorem taxes	541,180	-	-	-	238,724	13,754	793,658
Sales taxes	1,631,556	-	-	-	-	-	1,631,556
Ambulance fees	1,817,212	-	-	-	-	-	1,817,212
Leases	-	-	-	-	-	449,969	449,969
Other	1,045,503	-	-	-	-	337,444	1,382,947
Due from other funds	3,692,910	-	-	-	69,412	1,038,274	4,800,596
Prepaid items	1,032	-	-	-	-	-	1,032
Inventories	144,784	-	-	-	-	-	144,784
Total Assets	\$ 22,733,267	\$ 12,855,623	\$ 10,096,609	\$ 5,511,715	\$ 1,064,553	\$ 17,708,767	\$ 69,970,534
Liabilities							
Accounts payable	\$ 1,957,181	\$ 25,527	\$ 28,034	\$ 280,311	\$ -	\$ 980,604	\$ 3,271,657
Accrued salaries and payroll taxes	922,682.00	-	-	-	-	-	922,682
Other liabilities	1,921,907	-	-	-	-	-	1,921,907
Due to other funds	78,052	1,027,834	-	-	-	914,823	2,020,709
Payable from restricted assets	592,703	-	-	-	-	-	592,703
Unearned revenue	1,055,284	-	-	5,001,807	-	2,711,708	8,768,799
Total Liabilities	6,527,809	1,053,361	28,034	5,282,118	-	4,607,135	17,498,457
Deferred Inflows of Resources							
Leases	-	-	-	-	-	447,599	447,599
Unavailable revenue- ad valorem taxes	337,685	-	-	-	173,414	4,765	515,864
Unavailable revenue- EMS fees	1,816,672	-	-	-	-	-	1,816,672
Total Deferred Inflows of Resources	2,154,357	-	-	-	173,414	452,364	2,780,135
Fund Balances							
Nonspendable	145,816	-	-	-	-	-	145,816
Restricted	-	11,802,262	10,068,575	229,597	891,139	11,590,437	34,582,010
Assigned	-	-	-	-	-	1,058,831	1,058,831
Unassigned	13,905,285	-	-	-	-	-	13,905,285
Total Fund Balances	14,051,101	11,802,262	10,068,575	229,597	891,139	12,649,268	49,691,942
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,733,267	\$ 12,855,623	\$ 10,096,609	\$ 5,511,715	\$ 1,064,553	\$ 17,708,767	\$ 69,970,534

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, 2023

	Governmental Activities
Total fund balance-governmental funds	\$ 49,691,942
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.	2,332,536
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 \$138,051,843 net of accumulated depreciation totaling \$(62,498,982).	75,552,861
Right-to-use leased assets of \$50,991, net of accumulated amortization of \$40,792 are not financial resources, and therefore are not reported as assets in governmental funds	10,199
Right-to-use subscription assets of \$277,373, net of accumulated amortization of \$92,458 are not financial resources, and therefore are not reported as assets in governmental funds	184,915
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.	(218,909)
Deferred outflows of resources related to amounts deferred on refundings of long-term debt are not reported in the governmental funds.	582,684
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.	(250,269)
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet.	(63,714,573)
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 (\$10,740,202), a deferred resource outflow in the amount of \$3,916,477, and a deferred resource inflow in the amount of (\$45,487). This resulted in a (decrease) in net position.	(6,869,212)
Included in the noncurrent (liabilities) is the recognition of the City Firemen's net pension (liability) required by GASB No. 68 in the amount of (\$4,742,152), a deferred resource outflow in the amount of \$447,570 and a deferred resource inflow in the amount of (\$384,628). This resulted in a (decrease) in net position.	(4,679,210)
Included in the noncurrent (liabilities) is the recognition of the City's total OPEB liability required by GASB No. 75 in the amount of (\$2,647,713), a deferred resource outflow in the amount of \$478,270, and a deferred resource inflow in the amount of (\$965,241). This resulted in a (decrease) in net position.	(3,134,684)
Net position of governmental activities	\$ 49,488,280

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

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

For the Fiscal Year Ended September 30, 2023

	General Fund	2023 C.O. Construction Fund	2021B C.O Construction Fund	Special Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Property taxes	\$ 11,084,732	\$ -	\$ -	\$ -	\$ 4,766,185	\$ 705,396	\$ 16,556,313
Nonproperty taxes	16,634,814	-	-	-	-	538,170	17,172,984
Fees and charges	2,626,681	-	-	-	-	8,973	2,635,654
Fines and forfeitures	531,870	-	-	-	-	-	531,870
Licenses and permits	973,026	-	-	-	-	-	973,026
Intergovernmental	2,427,910	-	-	2,237,036	-	130,000	4,794,946
Investment income	650,912	328,622	262,897	229,597	55,659	880,121	2,407,808
Lease revenue	-	-	-	-	-	97,745	97,745
Interest revenue	-	-	-	-	-	20,246	20,246
Miscellaneous	275,191	-	-	-	-	1,032	276,223
Total Revenues	35,205,136	328,622	262,897	2,466,633	4,821,844	2,381,683	45,466,815
Expenditures							
General government	6,974,337	-	-	76,969	-	364,406	7,415,712
Public safety	19,807,340	1,053,361	-	15,159	-	4,076,398	24,952,258
Public works	4,260,936	-	-	-	-	953,897	5,214,833
Culture and recreation	1,887,393	-	121,367	-	-	2,329,320	4,338,080
Economic development	288,667	-	-	-	-	-	288,667
Debt service:							
Principal	268,328	-	-	-	2,535,000	470,972	3,274,300
Interest and fees	23,724	148,674	125	-	1,088,093	383,388	1,644,004
Total Expenditures	33,510,725	1,202,035	121,492	92,128	3,623,093	8,578,381	47,127,854
Excess (deficiency) of revenues over expenditures	1,694,411	(873,413)	141,405	2,374,505	1,198,751	(6,196,698)	(1,661,039)
Other financing sources (uses):							
Proceeds from bond issuance	-	11,810,000	-	-	-	-	11,810,000
Proceeds from bond premium	-	865,675	-	-	-	-	865,675
Issuance of debt	666,546	-	-	-	-	249,908	916,454
Transfers in	1,870,086	-	-	-	-	2,399,726	4,269,812
Transfers out	(2,029,251)	-	-	(2,144,908)	(1,000,000)	-	(5,174,159)
Total other financing sources (uses)	507,381	12,675,675	-	(2,144,908)	(1,000,000)	2,649,634	12,687,782
Net change in fund balances	2,201,792	11,802,262	141,405	229,597	198,751	(3,547,064)	11,026,743
Fund balances at beginning of year	11,849,309	-	9,927,170	-	692,388	16,196,332	38,665,199
Fund balances at end of year	\$ 14,051,101	\$ 11,802,262	\$ 10,068,575	\$ 229,597	\$ 891,139	\$ 12,649,268	\$ 49,691,942

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, 2023

	Governmental Activities
Net change in fund balances-total governmental funds	\$ 11,026,743
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 and amortization (\$4,260,276) exceeded capital outlay \$10,295,616 in the current period.	6,035,340
The change in compensated absences and accrued interest on long-term debt of \$90,122 and \$125,813 are reported as a increase to expenditures in the statement of activities but not in the governmental funds.	(215,935)
Issuances of debt and bond proceeds are recorded as other financing sources in the governmental funds while they are recorded as long term debt in the statement of net position.	(13,592,129)
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.	437,418
Some revenues, such as property taxes, EMS fees, and grants will not be collected for several months after the City's fiscal year end, therefor, they are not considered "available" revenues in the governmental funds.	(248,474)
Repayment of bond, lease, financing arrangements, 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.	3,367,180
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 12/31/2022 caused the change in ending net position to increase in the amount of \$754,782. 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 (\$706,907). The City's reported TMRS net pension expense had to be recorded. The net pension expense (decreased) the change in net position by (\$965,832). The result of these changes is to decrease the change in net position.	(917,957)
Firemen pension contributions reported in the funds were less than the calculated pension expense on the statement of activities and therefore decrease net position.	(74,482)
GASB Statement No. 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 12/31/2022 caused the change in the ending net position to increase in the amount of \$33,587. 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 (\$21,980). The City's reported TMRS OPEB expense had to be recorded. The net OPEB expense (decreased) the change in net position by (\$24,793). 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 (\$140,063). The result of these changes is to (decrease) the change in net position.	(153,249)
Change in net position of governmental activities	\$ 5,664,455

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

City of Weslaco, Texas
Proprietary Funds
Statement of Net Position

September 30, 2023

	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	\$ 135,209	\$ 144	\$ 1,406	\$ 136,759	\$ -
Cash and cash equivalents- restricted	33,610	1,575	-	35,185	-
Investments- restricted	3,711,946	-	14,267	3,726,213	-
Receivables, net of allowances for uncollectibles	2,539,659	887,770	183,598	3,611,027	-
Leases	-	-	16,472	16,472	-
Due from other funds	-	2,000,000	-	2,000,000	-
Inventories	419,812	-	65,067	484,879	-
Total current assets	6,840,236	2,889,489	280,810	10,010,535	-
Non-current assets					
Leases receivable	-	-	254,031	254,031	-
Land	665,175	421,247	3,536,462	4,622,884	-
Buildings	362,324	668,781	648,541	1,679,646	-
Equipment	15,622,058	8,091,909	1,048,218	24,762,185	4,997,658
Improvements	-	-	-	-	70,864
Infrastructure	121,217,604	246,706	15,706,232	137,170,542	-
Water rights	269,431	-	-	269,431	-
Right-to-use lease asset	3,718	-	2,884	6,602	-
Construction-in-progress	657,582	45,800	-	703,382	-
Total non-current assets	138,797,892	9,474,443	21,196,368	169,468,703	5,068,522
Accumulated depreciation and amortization	(55,829,165)	(4,084,871)	(7,105,213)	(67,019,249)	(5,068,522)
Total non-current assets, net	82,968,727	5,389,572	14,091,155	102,449,454	-
Total assets	89,808,963	8,279,061	14,371,965	112,459,989	-
Deferred outflows of resources					
Deferred outflows related to pensions	291,563	8,773	68,213	368,549	-
Deferred outflows related to OPEB	10,072	532	2,843	13,447	-
Deferred charge on refunding	1,581,662	-	-	1,581,662	-
Total deferred outflows of resources	1,883,297	9,305	71,056	1,963,658	-
Total assets and deferred outflows of resources	\$ 91,692,260	\$ 8,288,366	\$ 14,443,021	\$ 114,423,647	\$ -

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, 2023

	Business-Type Activities				Governmental Activities
	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Totals	Internal Service Fund
Liabilities					
Current Liabilities:					
Accounts payable	\$ 1,410,495	\$ 197,360	\$ 88,124	\$ 1,695,979	\$ -
Accrued salaries and other liabilities	175,751	117,342	42,812	335,905	-
Due to other funds	2,000,000	355,141	2,174,477	4,529,618	250,269
Current portion of long term debt	4,117,575	814,520	57,863	4,989,958	-
Accrued interest on bonds	181,902	-	-	181,902	-
Total current liabilities	7,885,723	1,484,363	2,363,276	11,733,362	250,269
Noncurrent liabilities:					
Compensated absences	55,741	80,653	31,770	168,164	-
Customer deposits	1,561,556	-	4,594	1,566,150	-
Revenue bonds payable, net of unamortized premiums	33,022,519	-	-	33,022,519	-
Financing arrangement	4,208,890	3,865,164	-	8,074,054	-
Note payable	-	-	1,235,750	1,235,750	-
Landfill closure	-	268,686	-	268,686	-
Net pension liability	1,011,399	23,422	186,957	1,221,778	-
OPEB liability	48,202	2,450	13,125	63,777	-
Total noncurrent liabilities	39,908,307	4,240,375	1,472,196	45,620,878	-
Total liabilities	47,794,030	5,724,738	3,835,472	57,354,240	250,269
Deferred inflows of resources					
Deferred inflows related to leases	-	-	269,523	269,523	-
Deferred inflows related to pensions	19,595	2,658	3,046	25,299	-
Deferred inflows related to OPEB	21,837	767	5,724	28,328	-
Total deferred inflows of resources	41,432	3,425	278,293	323,150	-
Net Position					
Net investment in capital assets	44,281,219	718,699	12,547,609	57,547,527	-
Restricted for:					
Revenue bond retirement	1,213,268	-	-	1,213,268	-
Unrestricted (deficit)	(1,637,689)	1,841,504	(2,218,353)	(2,014,538)	(250,269)
Total net position (deficit)	43,856,798	2,560,203	10,329,256	56,746,257	(250,269)
Total liabilities, deferred inflows of resources, and net position	\$ 91,692,260	\$ 8,288,366	\$ 14,443,021	\$ 114,423,647	\$ -

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

For the Fiscal Year Ended September 30, 2023

	Business Type Activities				Governmental Activities
	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	Total	Internal Service Fund
Operating Revenues:					
Water services	\$ 8,353,818	\$ -	\$ -	\$ 8,353,818	\$ -
Sewer services	5,981,261	-	-	5,981,261	-
Charges for services	-	6,278,478	948,249	7,226,727	-
Leases	-	-	17,640	17,640	-
Miscellaneous	1,183,864	24,036	753	1,208,653	-
Total operating revenues	15,518,943	6,302,514	966,642	22,788,099	-
Operating Expenses:					
Personal services	893,207	1,373,236	411,110	2,677,553	-
Other services and charges	2,746,524	1,761,351	326,251	4,834,126	-
Supplies	456,897	424,385	764,218	1,645,500	-
Contractual services	4,302,050	-	-	4,302,050	-
Depreciation and amortization	4,395,824	909,702	524,773	5,830,299	-
Total operating expenses	12,794,502	4,468,674	2,026,352	19,289,528	-
Operating income (loss)	2,724,441	1,833,840	(1,059,710)	3,498,571	-
Non-operating revenues (expenses)					
Investment income	57,308	-	1,072	58,380	-
Interest expense	(1,245,568)	(106,926)	(39,587)	(1,392,081)	-
Total non-operating (expenses)	(1,188,260)	(106,926)	(38,515)	(1,333,701)	-
Income (loss) before transfers and capital contributions	1,536,181	1,726,914	(1,098,225)	2,164,870	-
Transfers in (out) and capital contributions					
Capital Improvement fees	801,620	-	-	801,620	-
Capital grants	201,781	-	323,544	525,325	-
Transfers in	9,296,635	-	250,000	9,546,635	-
Transfers out	(7,517,288)	(1,125,000)	-	(8,642,288)	-
Total transfers and capital contributions	2,782,748	(1,125,000)	573,544	2,231,292	-
Change in net position	4,318,929	601,914	(524,681)	4,396,162	-
Net position (deficit) - beginning	39,537,869	1,958,289	10,853,937	52,350,095	(250,269)
Net position (deficit) - ending	\$ 43,856,798	\$ 2,560,203	\$ 10,329,256	\$ 56,746,257	\$ (250,269)

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

City of Weslaco, Texas
Proprietary Funds
Statement of Cash Flows

For the Fiscal Year Ended September 30, 2023

	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	\$ 15,138,999	\$ 6,234,557	\$ 950,854	\$ 22,324,410	\$ -
Payments to suppliers	(7,127,854)	(2,132,995)	(1,263,336)	(10,524,185)	-
Payments to employees	(661,171)	(1,311,862)	(379,013)	(2,352,046)	-
Internal activity-payments from/to other funds	-	(595,997)	179,008	(416,989)	-
Net cash provided by (used in) operating activities	7,349,974	2,193,703	(512,487)	9,031,190	-
Cash flows from noncapital financing activities					
Transfers from other funds	9,296,635	-	250,000	9,546,635	-
Transfers to other funds	(7,517,288)	(1,125,000)	-	(8,642,288)	-
Net cash provided by (used in) noncapital financing activities	1,779,347	(1,125,000)	250,000	904,347	-
Cash flows from capital and related financing activities					
Purchase of capital assets	(4,166,649)	(128,643)	(48,182)	(4,343,474)	-
Interest paid on debt	(1,851,616)	(106,926)	(39,587)	(1,998,129)	-
Principal paid on debt	(3,680,809)	(786,413)	(54,832)	(4,522,054)	-
Landfill closure costs	-	(45,002)	-	(45,002)	-
Capital grants	-	-	301,565	301,565	-
Capital improvement fees	801,620	-	-	801,620	-
Net cash provided by (used in) capital and related financing activities	(8,897,454)	(1,066,984)	158,964	(9,805,474)	-
Cash flow from investing activities:					
Interest on cash and investments	57,308	-	-	57,308	-
Purchase of investments	(1,524,494)	-	(14,267)	(1,538,761)	-
Net cash (used in) investing activities	(1,467,186)	-	(14,267)	(1,481,453)	-
Net increase/(decrease) in cash and cash equivalents	(1,235,319)	1,719	(117,790)	(1,351,390)	-
Cash and cash equivalents, beginning of year	1,404,138	-	119,196	1,523,334	-
Cash and cash equivalents, end of year	\$ 168,819	\$ 1,719	\$ 1,406	\$ 171,944	\$ -
Reconciliation of operating income (loss) to net cash provided by used in operating activities					
Operating income (loss)	\$ 2,724,441	\$ 1,833,840	\$ (1,059,710)	\$ 3,498,571	\$ -
Adjustments to reconcile income (loss) from operations to net cash from operating activities:					
Other nonoperating income	-	-	1,072	1,072	-
Depreciation and amortization	4,395,824	909,702	524,773	5,830,299	-
(Increase) decrease in accounts receivables	(457,833)	(67,957)	780	(525,010)	-
(Increase) decrease in inventories	(156,989)	-	452	(156,537)	-
(Increase) decrease in deferred outflows	(2,426)	(6,782)	(54,258)	(63,466)	-
Decrease (increase) in accounts payable	534,606	59,523	(173,319)	420,810	-
Decrease (increase) in accrued salaries and other liabilities	(7,519)	21,696	15,436	29,613	-
Decrease (increase) in due to other funds	-	(595,997)	179,008	(416,989)	-
Decrease (increase) in customer deposits	77,889	-	-	77,889	-
Decrease (increase) in compensated absences	(31,020)	30,871	468	319	-
Decrease (increase) in net pension liability	468,113	15,101	120,802	604,016	-
Decrease (increase) in OPEB liability	(20,670)	(667)	(5,334)	(26,671)	-
Decrease (increase) in deferred inflows	(174,442)	(5,627)	(62,657)	(242,726)	-
Total adjustments	4,625,533	359,863	547,223	5,532,619	-
Net cash provided (used) by operations	\$ 7,349,974	\$ 2,193,703	\$ (512,487)	\$ 9,031,190	\$ -
<i>Supplemental disclosure of noncash activities</i>					
Contributed capital assets from Urban County	\$ 201,781	\$ -	\$ -	\$ 201,781	\$ -

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, 2023

	Pension Trust fund	Private-purpose Trust fund
	Firemen's Relief and Retirement Fund	Marion Booth Endowment Fund
Assets		
Cash	\$ 6,589	\$ 3,950
Investments, at fair value:		
Certificates of deposit	-	536,283
Equities	12,655,972	-
Mutual funds	71,541	-
Corporate bonds	2,734,526	-
Money market mutual funds	259,775	-
Municipal bonds	1,435,804	-
Total Assets	\$ 17,164,207	\$ 540,233
Liabilities		
Accounts payable	\$ -	\$ -
Total Liabilities	-	-
Net Position		
Net position restricted for pensions and other purposes	17,164,207	540,233
Total Net Position	17,164,207	540,233
Total Liabilities and Net Position	\$ 17,164,207	\$ 540,233

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, 2023

	Pension Trust fund	Private-purpose Trust fund
	Firemen's Relief and Retirement Fund	Marion Booth Endowment Fund
Additions		
Contributions		
Employer contributions	\$ 679,584	\$ -
Plan member contributions	679,584	-
Total contributions	1,359,168	-
Investment income		
Net appreciation in fair value of investments	2,047,969	-
Interest and dividends	400,376	15,898
Total investment income	2,448,345	15,898
Less investment expense	(80,201)	-
Net investment income	2,368,144	15,898
Total additions	3,727,312	15,898
Deductions		
Benefits paid	804,059	-
Refunds of contributions	257,402	-
Administrative expenses	66,840	-
Total deductions	1,128,301	-
Net change in fiduciary net position	2,599,011	15,898
Net position, beginning of year	14,565,196	524,335
Net position, end of year	\$ 17,164,207	\$ 540,233

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

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NOTES TO FINANCIAL STATEMENTS



City of Weslaco, Texas

Notes to Financial Statements

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 EDC has separate corporate powers that distinguish it as being a legally separate entity from the City. The City has the ability to impose its will, and has a financial benefit and financial accountability over the EDC. The EDC is governed by seven members who are appointed by and serve at the pleasure of the Mayor. 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.

City of Weslaco, Texas

Notes to Financial Statements

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 90 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

City of Weslaco, Texas

Notes to Financial Statements

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 Economic 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.

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 *2023 C.O. Construction fund* is used to account for bond proceeds used to fund for acquisition and construction of capital activities related to City projects.

The *2021B C.O. Construction fund* is used to account for bond proceeds used to fund for acquisition and construction of capital activities related to City projects.

The *Special Projects fund* is used to account proceeds from the Coronavirus State and Local Fiscal Recovery Fund grant under the American Rescue Plan and related activity.

City of Weslaco, Texas
Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The *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 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.

City of Weslaco, Texas

Notes to Financial Statements

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, Storm Water Improvement Fund, 2019 Bond Series Fund 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 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 City's Special Projects fund, which is reported as a major special revenue fund, did not have a legally adopted budget.

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 or are canceled pursuant to state regulations.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

Excess of expenditures over appropriations

At September 30, 2023, expenditures exceeded appropriations in four departments in the General Fund. These amounts were attributed to underestimation of actual expenditures and unforeseen cost in overtime, supplies, and IT equipment and software. The departments and the excess expenditures over appropriations are as follows:

Information Technology	\$ 317,439
Debt Service- principal	\$ 19,788

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 150: *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.

City of Weslaco, Texas
Notes to Financial Statements

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.

Lease Receivables – The City's lease receivables are measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

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.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, leased assets, right-to-use assets, 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 assets 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 charge 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 assets 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 three (3) items that qualify for reporting as deferred inflows of resources.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The *deferred inflows related to leases* are associated with amounts owed to the City, as lessor, by entities leasing the City's capital assets.

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, 2008 shall be refunded in full one hundred and twenty (120) hours upon separation of employment, from accumulated vacation leave. 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.

Leases

Lease contracts that provide the City with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 and inflows 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 Net Position and Fund Balance

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 (\$250,269).

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.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 – fund balance of the General Fund that is not constrained for any particular purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount.

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.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, April 10, 2024 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued and Implemented Accounting Pronouncements

In 2023, the City implemented GASB Statement No., 96, *Subscription-Based Information Technology Arrangements*, which provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Additional information about the changes to the financial statements related to the implementation of this Statement can be found in Note 2.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

City of Weslaco, Texas

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement was adopted in the current year, resulting in no material effect.

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

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

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

NOTE 2: CHANGE IN ACCOUNTING PRINCIPLE

The City implemented GASB No. 96, *Subscription-Based Information Technology Arrangements*, as of October 1, 2022. Due to implementation of GASB 96, the District calculated and recognized right-to-use subscription assets of \$277,373 and subscription liabilities of \$277,373. There were no impacts to the beginning net position related to the implementation of GASB 96.

City of Weslaco, Texas
Notes to Financial Statements

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, 2023. At year-end, the respective bank balance totaled \$2,620,720. 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 \$13,270,572. 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, 2023 are as follows:

	Investment Maturities (in years)		Greater than 1 year
	Value	1 or less	
Primary Government			
TexPool	\$ 53,950,509	\$ 53,950,509	\$ -

A reconciliation of cash and investments follows:

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Cash and cash equivalents	\$ 2,072,016	\$ 136,759	2,208,775	\$ 3,778,372
Restricted cash	6,652,468	35,185	6,687,653	-
Total cash and cash equivalents	8,724,484	171,944	8,896,428	3,778,372
Investments:				
TexPool	50,224,296	-	50,224,296	-
TexPool - Restricted	-	3,726,213	3,726,213	-
Certificates of deposit	-	-	-	5,235,190
Total investments	50,224,296	3,726,213	53,950,509	5,235,190
Total cash and investments	\$ 58,948,780	\$ 3,898,157	\$ 62,846,937	\$ 9,013,562

See Note 7 for components of cash and investment restrictions.

City of Weslaco, Texas

Notes to Financial Statements

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

The table on previous page does not include investments in fiduciary funds related to the firemen's pension and investments in private purpose trust fund.

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, 2023, 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 150: *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.

City of Weslaco, Texas
Notes to Financial Statements

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, 2023. The composition of these investments is as follows:

	Fair Value	Level 1	Level 2
Equities	\$ 12,655,972	\$ 12,655,972	\$ -
Mutual funds	71,541	71,541	-
Fixed income:			
Money market mutual funds	259,775	259,775	-
Municipal bonds	1,435,804	-	1,435,804
Corporate bonds	2,734,526	2,553,481	181,045
Total fixed income	4,430,105	15,540,769	1,616,849
 Total investments	 \$ 17,157,618		

Level 1 inputs are quoted prices in active markets for identical assets	\$ 15,540,769
Level 2 inputs are significant other observable inputs	1,616,849
Total investments	\$ 17,157,618

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2023.

Equities, Mutual Funds, and Money Market Mutual Funds: The fair value of these investments are based on quoted market prices in active markets and are included in the Level 1 of the fair value hierarchy. We believe the market is an actively traded market given the high level of daily trading volume for these investments.

Fixed income – Municipal Bonds: These bonds are classified in Level 2 of the fair value hierarchy, while underlying securities have observable Level 2 significant other pricing units, are not publicly quoted and are based on market-corroborated data.

Fixed income – Corporate Bonds: These bonds are classified either in Level 1 or Level 2 of the fair value hierarchy depending on if the investments are based on quoted market prices in active markets or based on underlying securities that have observable Level 2 significant other pricing units that are not publicly quoted and are based on market-corroborated data.

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.

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

Firemen's Relief and Retirement Fund Investments - Continued

Level 2 (L2): Inputs to the valuation methodology included:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quotes prices that are observed for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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. The asset fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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.

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.

City of Weslaco, Texas

Notes to Financial Statements

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

Firemen's Relief and Retirement Fund Investments - Continued

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.

NOTE 4: RECEIVABLES

Receivables at September 30, 2023, consist of the following:

	Primary Government								
	Governmental				Business-type				Total Primary Government
	General Fund	Debt Service Fund	Other	Total	Water and Wastewater	Solid Waste	Airport Fund	Total	
			Governmental Funds						
Ad valorem taxes	\$ 1,113,443	\$ 430,184	\$ 24,357	\$ 1,567,984	\$ -	\$ -	\$ -	\$ -	\$ 1,567,984
Sales taxes	1,631,556	-	-	1,631,556	-	-	-	-	1,631,556
Customer charges	-	-	-	-	4,400,217	1,674,657	7,101	6,081,975	6,081,975
Hotel/Motel taxes	-	-	232,200	232,200	-	-	-	-	232,200
Ambulance fees	10,982,846	-	-	10,982,846	-	-	-	-	10,982,846
Leases	-	-	449,969	449,969	-	-	270,503	270,503	720,472
Grant	-	-	-	-	-	-	-	-	-
Other	1,128,055	-	129,841	1,257,896	-	-	176,497	176,497	1,434,393
Gross receivables	14,855,900	430,184	836,367	16,122,451	4,400,217	1,674,657	454,101	6,528,975	22,651,426
Less allowance for uncollectibles	(9,820,449)	(191,460)	(35,200)	(10,047,109)	(1,860,558)	(786,887)	-	(2,647,445)	(12,694,554)
Net total receivables	\$ 5,035,451	\$ 238,724	\$ 801,167	\$ 6,075,342	\$ 2,539,659	\$ 887,770	\$ 454,101	\$ 3,881,530	\$ 9,956,872

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.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 4: RECEIVABLE (Continued)

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, 2023:

Loan to CIL Hangars, LLC	\$ 115,434
Loan to Valley Striping	67,952
Promissory note from LRGVDC (Building Sale)	971,130
Promissory note from City of Weslaco	1,289,515
Total notes receivable	\$ 2,444,031

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, 2023.

NOTE 5: LEASES RECEIVABLE

Leases – Lessor

The City accounts for leases in accordance with GASB Statement No. 87, *Leases*. For governmental activities, the City has the below two non-cancelable agreements, which expire between the years 2025 and 2028. For business-type activities, the City has thirteen non-cancelable agreements related to the use of airport hangars. Lease receivable balance for business type activities at September 30, 2023 is \$270,503.

On July 2021, the City entered into a lease agreement with Mid Valley Regional Communications Corporation. Under the lease, the vendor pays \$500 per month for four years in exchange for office space in the Public Works Facilities building. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 4%. Lease receivable balance at September 30, 2023 is \$10,124.

On July 2022, the City entered into a sub-lease agreement with Weslaco EDC. Under the lease, the EDC pays the City \$8,651 per month for six years in exchange for use of a portion of City Hall's premises. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discounted rate of 4%. Lease receivable balance at September 30, 2023 is \$439,845.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 5: LEASES RECEIVABLE (Continued)

In the fiscal year 2023, the City recognized \$97,745 of lease revenue and \$20,246 of interest revenue under the lease for governmental activities and \$17,640 of lease revenue and \$1,072 of interest revenue under the lease for business-type activities.

The following is a schedule by years of minimum future revenues from non-cancelable agreements as of September 30, 2023 for governmental activities:

<i>For the years ending September 30,</i>	Principal	Interest	Total Future Minimum Lease Payments
2024	\$ 93,205	\$ 16,607	\$ 109,812
2025	95,486	12,826	108,312
2026	94,736	9,076	103,812
2027	98,612	5,200	103,812
2028	67,930	1,279	69,209
Total	\$ 449,969	\$ 44,988	\$ 494,957

The following is a schedule by years of minimum future revenues from non-cancelable agreements as of September 30, 2023 for business-type activities:

Business-Type Activities			
<i>For the years ending September 30,</i>	Principal	Interest	Total Future Minimum Lease Payments
2024	\$ 16,472	\$ 921	\$ 17,393
2025	14,708	845	15,553
2026	14,757	796	15,553
2027	14,806	747	15,553
2028	13,980	697	14,677
2029-2033	66,983	2,804	69,787
2034-2038	53,385	1,734	55,119
2039-2043	23,205	1,077	24,282
2044-2048	16,844	756	17,600
2049-2053	17,126	474	17,600
2054-2058	16,053	187	16,240
2059-2063	2,184	7	2,191
Total	\$ 270,503	\$ 11,045	\$ 281,548

City of Weslaco, Texas
Notes to Financial Statements

NOTE 6: CAPITAL ASSETS

Capital and right-to-use asset activity for the year ended September 30, 2023 is as follows:

	Beginning Balance	Additions	Transfers	Retirements	Ending Balance
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 6,270,499	\$ -	\$ -	\$ -	\$ 6,270,499
380 Agreements Infrastructure	7,629,307	-	-	-	7,629,307
Construction-in-progress	14,948,691	7,253,970	(3,608,493)	-	18,594,168
Total capital assets, not being depreciated	28,848,497	7,253,970	(3,608,493)	-	32,493,974
Capital assets being depreciated					
Buildings	20,411,626	-	-	-	20,411,626
Equipment	26,207,527	2,020,663	-	-	28,228,190
Improvements	52,565,950	743,610	3,608,493	-	56,918,053
Total capital assets, being depreciated	99,185,103	2,764,273	3,608,493	-	105,557,869
Less accumulated depreciation for:					
Buildings	9,786,051	510,291	-	-	10,296,342
Equipment	17,108,199	1,998,551	-	-	19,106,750
Improvements	31,457,310	1,638,580	-	-	33,095,890
Total accumulated depreciation	58,351,560	4,147,422	-	-	62,498,982
Total capital assets being depreciated, net	40,833,543	(1,383,149)	3,608,493	-	43,058,887
Right-to-use lease assets, being amortized					
Equipment	50,991	-	-	-	50,991
Right-to-use lease assets, being amortized	50,991	-	-	-	50,991
Less accumulated amortization for					
Equipment	20,396	20,396	-	-	40,792
Total accumulated amortization	20,396	20,396	-	-	40,792
Right-to-use lease assets being amortized, net	30,595	(20,396)	-	-	10,199
Right-to-use subscription assets, being amortized					
Subscription-based information technology	-	277,373	-	-	277,373
Total	-	277,373	-	-	277,373
Less accumulated amortization for					
Subscription-based information technology	-	92,458	-	-	92,458
Right-to-use subscription assets being amortized, net	-	184,915	-	-	184,915
Governmental activities capital and right-to-use lease and subscription assets, net	\$ 69,712,635	\$ 6,035,340	\$ -	\$ -	\$ 75,747,975

Depreciation and amortization expense was allocated to the governmental functions in the statement of activities as follows:

Governmental activities	
General government	\$ 645,914
Public safety	1,134,637
Emergency medical services	391,234
Public works	1,638,276
Culture and recreation	450,215
Total depreciation and amortization expense - governmental activities	\$ 4,260,276

City of Weslaco, Texas
Notes to Financial Statements

NOTE 6: CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Transfers/ Reclassification	Retirements	Ending Balance
Business-type Activities:					
Capital assets not being depreciated					
Land	\$ 4,622,884	\$ -	\$ -	\$ -	\$ 4,622,884
Water rights	-	269,431	-	-	269,431
Construction in progress	2,695,916	1,408,456	(3,400,990)	-	703,382
Total capital assets not being depreciated	7,318,800	1,677,887	(3,400,990)	-	5,595,697
Capital assets being depreciated					
Buildings	1,679,646	-	-	-	1,679,646
Equipment	23,379,313	1,382,872	-	-	24,762,185
Intangible asset	-	-	-	-	-
Improvements	132,268,616	1,500,936	3,400,990	-	137,170,542
Total capital assets being depreciated	157,327,575	2,883,808	3,400,990	-	163,612,373
Less accumulated depreciation for:					
Building	1,431,471	20,354	-	-	1,451,825
Equipment	9,698,458	1,698,144	-	-	11,396,602
Improvements	50,056,380	4,109,161	-	-	54,165,541
Total accumulated depreciation	61,186,309	5,827,659	-	-	67,013,968
Total capital assets being depreciated, net	96,141,266	(2,943,851)	3,400,990	-	96,598,405
Right-to-use lease assets, being amortized					
Equipment	6,602	-	-	-	6,602
Total	6,602	-	-	-	6,602
Less accumulated amortization for					
Equipment	2,641	2,640	-	-	5,281
Total accumulated amortization	2,641	2,640	-	-	5,281
Right-to-use lease assets being amortized, net	3,961	(2,640)	-	-	1,321
Business-type activities capital and right-to-use assets, net	\$ 103,464,027	\$ (1,268,604)	\$ -	\$ -	\$ 102,195,423

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

Business-type activities:	
Water and wastewater	\$ 4,395,824
Solid waste	909,702
Airport	524,773
Total depreciation expense- Business-type activities	\$ 5,830,299

City of Weslaco, Texas
Notes to Financial Statements

NOTE 6: CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Transfers/ Reclassification	Retirements	Ending Balance
Component Unit:					
Capital assets being depreciated					
Buildings	\$ 4,991,305	\$ -	\$ -	\$ -	\$ 4,991,305
Machinery and equipment	228,773	8,963	-	-	237,736
Right-to-use lease asset	556,452	-	-	-	556,452
Total capital assets being depreciated	5,776,530	8,963	-	-	5,785,493
Less accumulated depreciation	867,502	237,874	-	-	1,105,376
Total capital assets being depreciated, net	4,909,028	(228,911)	-	-	4,680,117
Component Unit capital assets, net	\$ 4,909,028	\$ (228,911)	\$ -	\$ -	\$ 4,680,117

Depreciation expense of \$237,874 was charged to general government functions.

NOTE 7: LONG-TERM DEBT

Business-Type Activities Bonded Debt

Business-type activities bonded debt as of September 30, 2023 is as follows:

\$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%.	\$8,500,000
\$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%.	16,535,000
\$9,685,000 Limited Tax Refunding Bonds, Series 2020, dated November 12, 2020, due in annual installments varying from \$75,000 to \$1,370,000 through February 15, 2034, bearing interest rates of 0.635%-2.262%.	9,355,000
Total Business-Type Activities Bonded Debt	\$34,390,000

Business-Type Activities Financing Arrangement

Business-type activities financing arrangement debt as of September 30, 2023 is as follows:

\$434,278 Kansas State Bank financing agreement dated January 18, 2019. The terms of the financing agreement include annual payments of \$58,552 beginning March 2019. The financing agreement was used to fund purchase of equipment.	\$ 200,572
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City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

\$7,446,877 Frost Municipal financing agreement dated December 1, 2017. The terms of the financing agreement include annual payments of \$606,289 beginning January 2019. The financing agreement was used to fund building lighting, HVAC upgrades, and replacing traffic light signals. A portion of this financing agreement and annual payments are recorded in the City's Governmental Activities.	4,619,210
\$570,485 Government Capital Corporation financing agreement dated June 16, 2020. The terms of the financing agreement include 5 annual payments of \$122,848 beginning July 2, 2021. The financing agreement was used to fund the purchase of a vehicle, tractor, and grapple truck.	236,729
\$594,398 Government Capital Corporation financing agreement dated August 26, 2021. The terms of the financing agreement include 5 annual payments of \$125,288 beginning August 1, 2022. The financing agreement was used to fund the purchase garbage bins.	362,898
\$201,540 Government Capital Corporation financing agreement dated June 21, 2022. The terms of the financing agreement include 5 annual payments of \$45,465 beginning July 1, 2023. The financing agreement was used to fund the purchase of grapple truck.	164,444
\$1,135,876 Frost Municipal financing agreement dated October 29, 2021. The terms of the financing agreement include 5 annual payments of \$238,689 beginning October 1, 2022. The financing agreement was used to fund the purchase garbage commercial containers.	916,167
\$3,292,878 Government Capital Corporation financing agreement dated September 21, 2021. The terms of the financing agreement include 10 annual payments of \$364,478 beginning October 8, 2022. The financing agreement was used to fund the purchase of garbage container handler and garbage trucks.	2,990,635
Total Business-Type Activities Financing Arrangement Debt	\$ 9,490,655

Business-type Activities Note Payable

Business-type activities Note Payable from direct borrowing as of September 30, 2023 is as follows:

A note dated November 20, 2019 and payable to the Economic Development Corporation of Weslaco for \$1,450,810. Interest on the note is payable on June 20 and December 20 of each year commencing on June 20, 2020 and annual principal payments of \$53,765 beginning December 20, 2020, continuing annually thereafter until December 20, 2024. The interest rate is a fixed 3.00%. The note is secured by a vendor's lien and superior title. \$ 1,289,515

Governmental Activities Bonded Debt

Governmental activities bonded debt as of September 30, 2023 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%. \$ 3,230,000

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

\$11,810,000 Certificate of Obligation, Series 2023, dated February 15, 2023 due in annual installments varying from \$355,000 to \$1,370,000 through February 15, 2043, bearing interest at 4.00% - 5.00%.	11,810,000
\$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%.	1,975,000
\$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%.	8,030,000
\$10,890,000 Tax and Revenue Certificate of Obligation, Series 2021, dated April 15, 2021, due in annual installments varying from \$85,000 to \$780,000 through February 15, 2041, bearing interest rates of 3.00%-5.00%.	10,805,000
\$3,331,000 Tax and Revenue Certificate of Obligation, Series 2021A, dated August 12, 2021, due in annual installments varying from \$110,000 to \$116,000 through February 15, 2051, with no interest.	3,111,000
\$8,795,000 Tax and Revenue Certificate of Obligation, Series 2021B, dated August 15, 2021, due in annual installments varying from \$285,000 to \$600,000 through February 15, 2043, bearing interest rates of 3.00%-5.00%.	8,795,000
\$5,385,000 Limited Tax Refunding Bonds, Series 2020, dated November 12, 2020, due in annual installments varying from \$145,000 to \$565,000 through February 15, 2033, bearing interest rates of 0.635%-2.212%.	5,240,000
Total Governmental Activities Bonded Debt	\$52,996,000

Governmental Activities Financing Arrangement

Governmental activities financing arrangement debt as of September 30, 2022 is as follows:

\$525,000 Frost Municipal financing agreement dated January 28, 2016. The terms of the financing agreement include annual payments of \$60,288 beginning October 2016. The financing agreement was used to purchase a fire truck.	\$170,641
\$670,000 Frost Municipal financing agreement dated December 12, 2016. The terms of the financing agreement include annual payments of \$76,883 beginning September 2017. The financing agreement was used to purchase a fire truck.	218,676
\$7,446,877 Frost Municipal financing agreement dated December 1, 2017. The terms of the financing agreement include annual payments of \$606,289 beginning January 2019. The financing agreement was used to fund building lighting, HVAC upgrades, and replacing traffic light signals. A portion of this financing agreement and annual payments are recorded in the City's Water and Wastewater fund.	660,727

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

\$225,000 City National Capital Finance agreement dated December 8, 2017. The terms of the financing agreement include annual payments of \$25,602 beginning December 2018. The financing agreement was used to purchase public safety equipment.	119,218
\$249,908 Kansas State Bank financing agreement dated February 24, 2023. The terms of the financing agreement include annual payments of \$57,276 beginning February 2024. The financing agreement was used to purchase two remounted ambulances.	249,910
\$168,079 Stryker Flex Financing agreement dated December 14, 2021. The terms of the financing agreement include annual payments of \$33,616 beginning November 2022. The financing agreement was used to purchase public safety equipment.	134,463
\$221,093 Deere Credit Finance agreement dated August 29, 2023. The terms of the financing agreement include annual payments of \$60,116 beginning September 2023. The financing agreement was used to purchase a mower tractor.	160,977
\$74,562 City National Capital Finance agreement dated January 18, 2019. The terms of the financing agreement include annual payments of \$16,374 beginning January 2020. The financing agreement was used to purchase vehicles.	15,524
\$878,233 Government Capital Corporation financing agreement dated August 3, 2021. The terms of the financing agreement include annual payments of \$99,940 beginning August 2022. The financing agreement was used to purchase a fire ladder truck.	717,003
Total Governmental Activities Financing Arrangement Debt	\$2,447,139

Leases-Lessee

The City has entered into an agreement to lease certain equipment. The lease agreement qualify as other than short-term leases under GASB 87 *Leases* and therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

Lease liabilities at September 30, 2023 are as follows:

Agreement with Kansas State Bank for copy machines for different departments of the City; monthly payments are \$2,020; lease liability measured using a discount rate of 4% due in 2024.	\$10,608
Total	\$10,608

Subscription-Based Information Technology Arrangements

The City has two software arrangements that require recognition under GASB 96, *Subscription-Based Information Technology Arrangements* (SBITAs). The City now recognizes a subscription liability and an intangible right-to-use subscription asset for the Microsoft software used throughout the departments and government software used for ordinances and resolutions at the City.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

Subscription liabilities at September 30, 2023 are as follows:

Agreement with SHI Government Solutions for use of Microsoft software for different departments of the City; annual payments are \$83,521; lease liability measured using a discount rate of 5% due in 2025.	\$166,004
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Agreement with CiviPlus for ordinance/resolution software for the City; annual payments are \$9,708; lease liability measured using a discount rate of 5% due in 2025.	\$19,295
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Total	\$185,299
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Component Unit Debt

Component Unit notes payable as of September 30, 2023 is as follows:

A Master line of credit with Texas Regional Bank for up to \$12,000,000 for the development of Mid Valley International Industrial Park including monthly interest payment at 2.95% for 5 years.	\$11,408,409
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\$1,626,170 note payable dated May 4, 2021. The terms of the note include 20 principal and interest payments of \$54,473, beginning January 15, 2022. The note payable was for the purchase of land.	\$1,078,629
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Total	\$12,487,038
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City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

Transactions for the year ended September 30, 2023 are summarized as follows:

	Balance October 1	Additions	Deletions	Balance September 30	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 8,240,000	\$ -	\$ 210,000	\$ 8,030,000	\$ 350,000
Certificates of Obligation	35,691,000	11,810,000	2,535,000	44,966,000	2,690,000
Financing arrangement	2,317,570	639,081	509,512	2,447,139	447,122
Bond Premium	3,897,832	865,675	506,652	4,256,855	-
Compensated Absences	3,728,550	664,541	574,419	3,818,672	381,867
Lease liabilities	31,202	-	20,594	10,608	10,608
Subscription liabilities	-	277,373	92,074	185,299	92,457
Municipal net pension liability	3,794,031	6,946,171	-	10,740,202	-
Firemen's net pension liability	6,175,754	-	1,433,602	4,742,152	-
OPEB liability- SDB	1,021,137	-	306,713	714,424	-
OPEB liability- Retiree health care	1,816,003	117,286	-	1,933,289	-
Total Governmental Activities	66,713,079	21,320,127	6,188,566	81,844,640	3,972,054
Business-Type Activities:					
Notes Payable	1,343,280	-	53,765	1,289,515	53,765
Total notes from direct borrowings	1,343,280	-	53,765	1,289,515	53,765
Certificate of Obligation and Refunding Bonds	37,620,000	-	3,230,000	34,390,000	3,500,000
Bond Premium	2,720,729	-	588,210	2,132,519	-
Financing arrangement	10,726,415	-	1,235,760	9,490,655	1,416,601
Compensated Absences	185,927	42,592	42,137	186,382	18,218
Lease liabilities	4,040	-	2,666	1,374	1,374
Customer deposits	1,488,260	77,890	-	1,566,150	-
Landfil Closure	313,688	11,293	56,295	268,686	-
Municipal net pension liability	617,762	604,016	-	1,221,778	-
OPEB liability- SDB	90,448	-	26,671	63,777	-
Total Business-Type Activities	55,110,549	735,791	5,235,504	50,610,836	4,989,958
Total Primary Government	\$ 121,823,628	\$ 22,055,918	\$ 11,424,070	\$ 132,455,476	\$ 8,962,012
Component Unit:					
Revenue Bonds	\$ 305,000	\$ -	\$ 305,000	\$ -	\$ -
Note Payable	1,570,428	11,858,409	941,799	12,487,038	161,869
Lease liabilities	556,452	-	89,296	467,156	91,982
Total Component Unit	\$ 2,431,880	\$ 11,858,409	\$ 1,336,095	\$ 12,954,194	\$ 253,851

Compensated absences, lease liabilities, other postemployment benefits, subscription liabilities and the net pension liabilities will be liquidated in future periods primarily by the General Fund for governmental activities. Business-type activities compensated absences, lease, and subscription liabilities and outstanding notes and revenue bonds will be liquated by the respective enterprise fund.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: 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. No General Obligation bonds were issued for the fiscal year ended September 30, 2023. The City issued Series 2023 Certificates of Obligation for the fiscal year ended September 30, 2023.

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, 2023.

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, 2023.

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.

Bonds Authorized and Unissued - At September 30, 2023, the City had no General Obligations Bonds and Revenue Bonds which were authorized and unissued.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

The following table summarizes the restricted cash and investments as of September 30, 2023:

	Governmental Activities	Business-Type Activities	Primary Government
Restricted cash:			
Cash restricted for construction	\$ -	\$ 21,435	\$ 21,435
Cash restricted from PEG fee collection	592,703	-	592,703
Cash restricted for bond retirement	-	13,750	13,750
Cash in escrow	6,059,765	-	6,059,765
Total restricted cash	\$ 6,652,468	\$ 35,185	\$ 6,687,653
Restricted investments:			
Restricted for construction	\$ -	\$ 2,526,694	\$ 2,526,694
Restricted for bond retirement	-	1,199,519	1,199,519
Total restricted investments	\$ -	\$ 3,726,213	\$ 3,726,213

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
2024	\$ 350,000	\$ 331,950	\$ 681,950
2025	370,000	313,950	683,950
2026	390,000	294,950	684,950
2027	410,000	274,950	684,950
2028	430,000	253,950	683,950
2029-2033	2,430,000	980,600	3,410,600
2034-2038	2,980,000	441,600	3,421,600
2039	670,000	13,400	683,400
Total	\$ 8,030,000	\$ 2,905,350	\$ 10,935,350

Certificates of Obligations and Refunding Bonds

Governmental Activities				Business-Type Activities		
Year Ending September 30,	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2024	\$ 2,690,000	\$ 1,722,706	\$ 4,412,706	\$ 3,500,000	\$ 1,354,237	\$ 4,854,237
2025	3,060,000	1,332,331	4,392,331	3,650,000	1,194,238	4,844,238
2026	2,415,000	1,085,250	3,500,250	3,830,000	1,012,039	4,842,039
2027	2,515,000	1,209,332	3,724,332	4,010,000	832,500	4,842,500
2028	2,060,000	1,502,763	3,562,763	3,085,000	703,551	3,788,551
2029-2033	11,485,000	4,224,756	15,709,756	14,945,000	1,658,179	16,603,179
2034-2038	10,535,000	2,546,125	13,081,125	1,370,000	30,990	1,400,990
2039-2043	9,295,000	697,475	9,992,475	-	-	-
2044-2048	565,000	565,000	1,130,000	-	-	-
2049-2053	346,000	-	346,000	-	-	-
Total	\$ 44,966,000	\$ 14,885,738	\$ 59,851,738	\$ 34,390,000	\$ 6,785,733	\$ 41,175,733

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

Notes Payable

Business-Type Activities			
Year Ending September 30,	Principal	Interest	Total Requirements
2024	\$ 53,765	\$ 37,879	\$ 91,644
2025	53,765	18,536	72,301
2026	1,181,985	-	1,181,985
Total	\$ 1,289,515	\$ 56,415	\$ 1,345,930

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

Component Unit			
Notes Payable			
Year Ending September 30,	Principal	Interest	Total
2024	\$ 161,869	\$ 56,023	\$ 217,892
2025	170,957	46,935	217,892
2026	180,554	37,338	217,892
2027	198,163	59,729	257,892
2028	11,614,869	59,729	11,674,598
2029	160,626	26,565	187,191
Total	\$ 12,487,038	\$ 286,319	\$ 12,773,357

Financing Arrangement

The following is a schedule of the future minimum payments under financing arrangement as of September 30, 2023:

Governmental Activities					
Year Ending September 30,	City National Capital Finance Agreement	Frost Municipal Agreement	Frost Municipal Agreement	Frost Municipal Agreement	Kansas State Bank Agreement
2024	\$ 16,374	\$ 60,288	\$ 76,883	\$ 76,935	\$ 57,276
2025	-	60,288	76,883	76,935	57,276
2026	-	60,288	76,883	76,935	57,276
2027	-	-	-	76,935	57,276
2028	-	-	-	76,935	57,276
2029-2033	-	-	-	384,675	-
Total minimum payments	16,374	180,864	230,649	769,350	286,380
Less the amount representing Interest	(850)	(10,223)	(11,973)	(108,623)	(36,470)
Present value of net minimum payments	\$ 15,524	\$ 170,641	\$ 218,676	\$ 660,727	\$ 249,910

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

Year Ending September 30,	Governmental Activities					Total Requirements
	City National Capital Finance Agreement	Deere Credit Financing	Stryker Flex Financing Agreement	Government Capital Corporation		
2024	\$ 25,602	\$ 60,116	\$ 33,616	\$ 99,940	\$	507,030
2025	25,602	60,116	33,616	99,940		490,656
2026	25,602	60,116	33,616	99,940		490,656
2027	25,602	-	33,615	99,940		293,368
2028	25,602	-	-	99,940		259,753
2029-2033		-	-	299,820		684,495
Total minimum payments	128,010	180,348	134,463	799,520		2,725,958
Less the amount representing Interest	(8,792)	(19,371)	-	(82,517)		(278,819)
Present value of net minimum payments	\$ 119,218	\$ 160,977	\$ 134,463	\$ 717,003	\$	2,447,139

Year Ending September 30,	Business-Type Activities			
	City National Capital Finance Agreement	Kansas State Bank Agreement	Government Capital Corporation	Frost Municipal Agreement
2024	\$ 529,354	\$ 209,639	\$ 122,848	\$ 125,288
2025	529,354	-	122,848	125,288
2026	529,354	-	-	125,288
2027	529,354	-	-	-
2028	529,354	-	-	-
2029-2033	2,646,770	-	-	-
Total minimum payments	5,293,540	209,639	245,696	375,864
Less the amount representing Interest	(674,330)	(9,067)	(8,967)	(12,966)
Present value of net minimum payments	\$ 4,619,210	\$ 200,572	\$ 236,729	\$ 362,898

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

Year Ending September 30,	Business-Type Activities			Total Requirements
	Government Capital Corporation	Frost	Government Capital Corporation	
2024	\$ 45,465	\$ 238,689	\$ 364,478	\$ 1,635,761
2025	45,465	238,689	364,478	1,426,122
2026	45,465	238,689	364,478	1,303,274
2027	45,465	238,689	364,478	1,177,986
2028	-	-	364,478	893,832
2029-2033	-	-	1,457,912	4,104,682
Total minimum payments	181,860	954,756	3,280,302	10,541,657
Less the amount representing Interest	(17,416)	(38,589)	(289,667)	(1,051,002)
Present value of net minimum payments	\$ 164,444	\$ 916,167	\$ 2,990,635	\$ 9,490,655

The following is a schedule of the future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2023 were as follows:

Leases

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 10,608	\$ 124	\$ 10,732
Total	\$ 10,608	\$ 124	\$ 10,732

Year Ending September 30,	Business-Type Activities		
	Principal	Interest	Total
2024	\$ 1,374	\$ 16	\$ 1,390
Total	\$ 1,374	\$ 16	\$ 1,390

Subscription-Based Information Technology Arrangements

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 92,457	\$ 772	\$ 93,229
2025	92,842	387	93,229
Total	\$ 185,299	\$ 1,159	\$ 186,458

City of Weslaco, Texas
Notes to Financial Statements

NOTE 7: LONG-TERM DEBT (Continued)

Component Unit

In September 2018, the Weslaco Economic Development Corporation entered into a long-term sub-lease agreement with the Board of Regents of the University of Texas Systems for the use of the University of Texas, Rio Grande Valley. The UTRGV Center for Innovation and Commercialization (CIC) offices are to be used by new business developers in providing the necessary resources and support systems to the Community. The UTRGV center also provides offices for the PHD business program. The leased property is a building with approximately 21,754 square feet. The term of the lease is 120 months with options to extend another 120 months in 60 month intervals for \$17,780 per month.

The Weslaco Economic Development Corporation has been committed to receive the following:

Year Ending September 30,	Component Unit		
	Principal	Interest	Total
2024	\$ 187,996	\$ 25,371	\$ 213,367
2025	193,684	19,683	213,367
2026	199,545	13,822	213,367
2027	205,583	7,784	213,367
2028	175,459	2,346	177,805
Total	\$ 962,267	\$ 69,006	\$ 1,031,273

The Weslaco Economic Development Corporation also has an agreement with the City of Weslaco, Texas to reimburse the City of Weslaco, Texas for \$8,651 on a monthly basis for the term of its lease with the University of Texas Systems.

The Weslaco Economic Development Corporation has been committed to disburse the following:

Year Ending September 30,	Component Unit		
	Principal	Interest	Total
2024	\$ 91,982	\$ 11,830	\$ 103,812
2025	94,749	9,063	103,812
2026	97,600	6,212	103,812
2027	100,538	3,274	103,812
2028	82,287	4,223	86,510
Total	\$ 467,156	\$ 34,602	\$ 501,758

NOTE 8: 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, 2023 was levied using a rate of \$.6967 per one hundred dollars of assessed valuation based on 100 percent of estimated market value.

City of Weslaco, Texas

Notes to Financial Statements

NOTE 8: PROPERTY TAX (Continued)

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.

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. 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, 2022, were 97.6% 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.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 9: INTERFUND RECEIVABLES AND PAYABLES

Inter-fund balances at September 30, 2023 consisted of the following individual fund receivables and payables:

Receivable Fund	Payable Fund							
	General Fund	Water and Wastewater Fund	Solid Waste Fund	Airport Fund	2023 Bond Construction Fund	Other Governmental Funds	Internal Service Fund	Total
General Fund	\$ 5,495	\$ -	\$ 355,141	\$ 2,174,477	\$ -	\$ 907,528	\$ 250,269	\$ 3,692,910
Debt Service Fund	69,412	-	-	-	-	-	-	69,412
Other Governmental Funds	3,145	-	-	-	1,027,834	7,295	-	1,038,274
Solid Waste Fund	-	2,000,000	-	-	-	-	-	2,000,000
	<u>\$ 78,052</u>	<u>\$ 2,000,000</u>	<u>\$ 355,141</u>	<u>\$ 2,174,477</u>	<u>\$ 1,027,834</u>	<u>\$ 914,823</u>	<u>\$ 250,269</u>	<u>\$ 6,800,596</u>

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 over future years.

NOTE 10: TRANSFERS

Transfers at September 30, 2023 consisted of the following:

Transfer Out Funds	Transfer in Funds						Total
	General Fund	2023 C.O. Construction Fund	Other Governmental Funds	Water and Wastewater Fund	Airport Fund		
General Fund	\$ 379,525	\$ -	\$ 1,399,726	\$ -	\$ 250,000		\$ 2,029,251
Debt Service Fund	-	-	-	1,000,000	-		1,000,000
Special Projects Fund	-	-	-	2,144,908	-		2,144,908
Water and Wastewater Fund	1,365,561	-	-	6,151,727	-		7,517,288
Solid Waste Fund	125,000	-	1,000,000	-	-		1,125,000
	<u>\$ 1,870,086</u>	<u>\$ -</u>	<u>\$ 2,399,726</u>	<u>\$ 9,296,635</u>	<u>\$ 250,000</u>		<u>\$ 13,816,447</u>

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 solid waste into the capital improvement fund for the payment of certain capital improvements. There were transfers from water and wastewater and solid waste funds to the general fund in accordance with City policy to fund future projects.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS

A. Texas Municipal Retirement System (TMRS)

Plan Description

The City of Weslaco participates as one of 919 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) 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 Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total Member contributions and interest.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	191
Inactive employees entitled to but not yet receiving benefits	182
Active employees	<u>278</u>
	<u>651</u>

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the Member's total compensation, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City 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 8.04% and 8.09% in calendar 2022 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023 were \$1,116,734 and were equal to the required contributions.

City of Weslaco, Texas

Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year adjusted down for population declines if any
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2022 valuation were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, 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). The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return (Arithmetic)</u>
Global Public Equity	35.0%	7.7%
Core Fixed Income	6.0%	4.9%
Non-Core Fixed Income	20.0%	8.7%
Other Public and Private Markets	12.0%	8.1%
Real Estate	12.0%	5.8%
Hedge Funds	5.0%	6.9%
Private Equity	10.0%	11.8%
Total	100.0%	

Discount Rate

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

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, 2023 is as follows:

	Increase (Decrease)		
	(a)	(b)	(a)-(b)
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at December 31, 2021	\$ 54,888,382	\$ 50,476,590	\$ 4,411,792
Changes for the year			
Service cost	1,862,066	-	1,862,066
Interest	3,670,011	-	3,670,011
Difference Between expected/actual experience	333,039	-	333,039
Changes of assumptions	-	-	-
Contributions- employer	-	1,063,236	(1,063,236)
Contributions- employee	-	925,743	(925,743)
Net investment income	-	(3,680,213)	3,680,213
Benefit payments, including refunds of employee contributions	(2,897,759)	(2,897,759)	-
Administrative expenses	-	(31,884)	31,884
Other charges	-	38,046	(38,046)
Net changes	2,967,357	(4,582,831)	7,550,188
Balance at December 31, 2022	\$ 57,855,739	\$ 45,893,759	\$ 11,961,980

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

Net pension liability amounts are allocated between the governmental activities and business-type activities in the statement of net position by \$10,740,202 and \$1,221,778, 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	\$ 20,207,138	\$ 11,961,980	\$ 5,220,091

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

For the year ended September 30, 2023, the City recognized pension expense in the amount of \$2,113,055. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	\$ 269,701	\$ 70,786
Changes in actuarial assumptions	838	-
Differences between expected and actual investment earnings (net of current year amortization)	3,194,072	-
Contributions subsequent to measurement date	820,415	-
Total	\$ 4,285,026	\$ 70,786

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 section D. Summary of Pension Plans within Note 11 for the aggregate amount of deferred outflows/inflows of resources, pension liabilities, and pension expenses.

\$820,415 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

Fiscal Year Ending September 30,	
2024	\$ 173,093
2025	\$ 882,100
2026	\$ 921,154
2027	\$ 1,417,478

B. 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	35
Current employees	<u>69</u>
Total	<u>104</u>

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 2.65% 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.

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).

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

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 100 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 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, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of September 30, 2022.

Actuarial Assumptions

Valuation date	September 30, 2022
Actuarial cost method	Entry age - normal
Remaining amortization period	14.5 years, closed
Asset valuation method	market value
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases	3.25% per annum
Inflation	2.5%

There were no changes in actuarial assumptions or benefits from the prior 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, 2022 are summarized in the following table:

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return (Arithmetic)</u>
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% 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.

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, 2023 is as follows:

	Increase (Decrease)		
	(a)	(b)	(a)-(b)
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at September 30, 2021	\$ 20,740,950	\$ 14,565,196	\$ 6,175,754
Changes for the year			
Service cost	709,516	-	709,516
Interest	1,517,354	-	1,517,354
Difference Between expected/actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions- employer	-	679,584	(679,584)
Contributions- employee	-	679,584	(679,584)
Net investment income	-	2,361,192	(2,361,192)
Benefit payments, including refunds of employee contributions	(1,061,461)	(1,061,461)	-
Administrative expenses	-	(59,888)	59,888
Changes in benefit terms	-	-	-
Net changes	1,165,409	2,599,011	(1,433,602)
Balance at September 30, 2022	\$ 21,906,359	\$ 17,164,207	\$ 4,742,152

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:

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (Continued)

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
City's net pension liability	\$ 8,107,632	\$ 4,742,152	\$ 1,980,070

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

For the year ended September 30, 2023, the City recognized pension expense in the amount of \$754,066. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	\$ 107,139	\$ 312,494
Changes in actuarial assumptions	182,098	72,134
Differences between expected and actual investment earnings (net of current year amortization)	158,333	-
Total	\$ 447,570	\$ 384,628

Please see section D. Summary of Pension Plans within Note 11 for total deferred outflows/inflows of resources from other pension 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,	
2024	\$ 83,936
2025	\$ (27,478)
2026	\$ 338,807
2027	\$ (283,684)
2028	\$ (16,213)
Thereafter	\$ (32,426)

C. 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.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 11: DEFINED BENEFIT - PENSION PLANS (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.

D. Summary of Pension Plans

	City- TMRS	Firemen's Pension Plan	Total City- TMRS and Firemen's Pension Plan
Total pension liability	\$ 57,855,739	\$ 21,906,359	\$ 79,762,098
Plan fiduciary net position	45,893,759	17,164,207	63,057,966
Net pension liability	\$ 11,961,980	\$ 4,742,152	\$ 16,704,132
Deferred outflows of resources	\$ 4,285,026	\$ 447,570	\$ 4,732,596
Deferred inflows of resources	\$ 70,786	\$ 384,628	\$ 455,414
Pension expense	\$ 2,113,055	\$ 754,066	\$ 2,867,121

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS

A. TMRS Supplemental Death Benefit Fund (SDBF)

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 another 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).

City of Weslaco, Texas

Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	145
Inactive employees entitled to but not yet receiving benefits	40
Active employees	<u>278</u>
	<u>463</u>

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the city. 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. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

Employees for the City of Weslaco were required to contribute 0.18% of their annual gross earnings during the fiscal year. The contribution rates for the City of Weslaco were 0.25% and 0.36% in calendar year 2022 and 2023, respectively. The City's contributions to the SDBF for the year ended September 30, 2023 were \$45,722, and were equal to the required contributions.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date:	12/31/2022
Inflation	2.50%
Salary Increases	3.50% to 11.50%, including inflation
Discount rate*	4.05%
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates- service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates- disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

*the discount rate was based on the Fidelity Index's "20-year Municipal GO AA Index" rate as of December 31, 2022.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period of December 31, 2014 to December 31, 2018.

Total OPEB Liability

The City's Total OPEB Liability was measured as of December 31, 2022, 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
Balance at December 31, 2021	\$ 1,111,584
Changes for the year:	
Service cost	59,512
Interest	20,806
Difference between expected/actual experience	(11,012)
Changes of assumptions	(381,529)
Benefit payments, including refunds of employee contributions	(21,160)
Net changes	(333,383)
Balance at December 31, 2022	\$ 778,201

Total OPEB liability amounts are allocated between the governmental activities and business-type activities in the statement of net position by \$714,424 and \$63,777, 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 4.05%, 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 (3.05%) or 1 percentage point higher (5.05%) than the current rate.

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
City's total OPEB liability	\$ 924,824	\$ 778,201	\$ 663,013

OPEB Expense and Deferred Outflows of Resources Related to OPEBs

For the year ended September 30, 2023, the City recognized combined OPEB expense in the amount of \$48,107. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

City of Weslaco, Texas
Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	\$ -	\$ 37,985
Changes in actuarial assumptions	129,946	316,133
Contributions subsequent to the measurement date	36,508	-
Total	\$ 166,454	\$ 354,118

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 C. Summary of Other Post-Employment Benefits within Note 12 for the aggregate amount of deferred outflows/inflows of resources, OPEB liabilities, and OPEB expenses.

The \$36,508 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, 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30,	
2024	\$ (35,601)
2025	\$ (34,225)
2026	\$ (58,158)
2027	\$ (72,576)
2028	\$ (23,612)

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.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Employees covered by benefit terms

At the September 30, 2022 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Active employees	<u>68</u>
	<u>70</u>

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, 2022 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, 2022

Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	4.40% as of September 30, 2022
Inflation	2.5%
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	SOA Public Safety Mortality tables with generational mortality projection using Scale MP-2021 Separate rates for employees and retirees. Separate rates for males and females.
Health Care Trend Rates	7.25% for 2022 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 2.19% as of October 1, 2021 to 4.40% as of September 30, 2022.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

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 4.40% (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 2.19% 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.

Total OPEB Liability

The City’s Total OPEB Liability related to the Firefighter Retiree Health Care OPEB was measured as of September 30, 2023, and was determined by an actuarial valuation as of September 30, 2022.

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

	Total OPEB Liability
Balance at September 30, 2022	\$ 1,816,003
Changes for the year:	
Service cost	109,517
Interest	83,484
Difference between expected/actual experience	-
Changes of assumptions	(47,561)
Contributions - employer	(28,154)
Changes in benefit terms	-
Net changes	117,286
Balance at September 30, 2023	\$ 1,933,289

City of Weslaco, Texas
Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

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 4.40%, 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 (3.40%)	Discount Rate (4.40%)	1% Increase in Discount Rate (5.40%)
City's total OPEB liability	\$ 2,151,912	\$ 1,933,289	\$ 1,734,352

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	\$ 1,659,527	\$ 1,933,289	\$ 2,261,698

OPEB Expense and Deferred Inflows of Resources Related to Firefighter Retiree Health Care OPEB.

For the year ended September 30, 2023, the City recognized OPEB expense of \$168,217. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to Firefighter Retiree Health Care OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,870	\$ 148,753
Changes in assumptions	314,393	490,698
Total	\$ 325,263	\$ 639,451

City of Weslaco, Texas
Notes to Financial Statements

NOTE 12: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Amounts reported as deferred inflows of resources related to Firefighter Retiree Health Care OPEB will be recognized in OPEB expense as follows:

2024	\$	(24,779)
2025	\$	(24,779)
2026	\$	(24,779)
2027	\$	(24,779)
2028	\$	(24,779)
Thereafter	\$	(190,293)

C. Summary of Other Post-Employment Benefits

	City TMRS SDBF Plan	Firefighter Retiree Health Care Plan	Total City- TMRS SDB and Firefighter Retiree Health Care Plan
Total OPEB liability	\$ 778,202	\$ 1,933,289	\$ 2,711,491
Plan fiduciary net position	-	-	-
Net pension liability	\$ 778,202	\$ 1,933,289	\$ 2,711,491
Deferred outflows of resources	\$ 166,454	\$ 325,263	\$ 491,717
Deferred inflows of resources	\$ 354,118	\$ 639,451	\$ 993,569
OPEB expense	\$ 48,017	\$ 168,217	\$ 216,234

City of Weslaco, Texas
Notes to Financial Statements

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	\$ 3,916,477	\$ 368,549	\$ 4,285,026
Deferred outflows related to Firemen's pension	447,570	-	447,570
Total deferred outflows related to pensions	4,364,047	368,549	4,732,596
OPEB:			
Deferred outflows related to TMRS Supplemental Death Benefit OPEB	153,007	13,447	166,454
Deferred outflows related to Firefighter Retiree Health Care OPEB	325,263	-	325,263
Total deferred outflows related to OPEB	478,270	13,447	491,717
Other:			
Deferred outflows related to deferred charge on refunding	582,684	1,581,662	2,164,346
Total deferred outflows of resources	\$ 5,425,001	\$ 1,963,658	\$ 7,388,659

In addition to deferred outflows of resources, the governmental activities reported \$8,768,799 in unearned revenue related to deposits received on park dedication fees, Coronavirus State and Local Fiscal Recovery funds under the American Rescue Plan Act, and deposits from Texas Water Development fund grant proceeds.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 13: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

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	\$ 45,487	\$ 25,299	\$ 70,786
Deferred inflows related to Firemen's pension	384,628	-	384,628
Total deferred inflows related to pensions	430,115	25,299	455,414
OPEB:			
Deferred inflows related to TMRS Supplemental Death Benefit OPEB	\$ 325,790	\$ 28,328	\$ 354,118
Deferred inflows related to Firefighter Retiree Health Care OPEB	639,451	-	639,451
Total deferred inflows related to OPEB	965,241	28,328	993,569
Other:			
Deferred inflows related to leases	447,599	269,523	717,122
Total deferred inflows of resources	\$ 1,842,955	\$ 323,150	\$ 2,166,105

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, 2023 as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds	Component Unit
Deferred inflows of resources:				
Unavailable revenues- property taxes	\$ 383,973	\$ 192,836	\$ 576,809	\$ -
Unavailable revenues- EMS fees	1,816,672	-	1,816,672	-
Leases	-	447,599	447,599	-
Unavailable revenues- notes receivable	-	-	-	2,444,031
	\$ 2,200,645	\$ 640,435	\$ 2,841,080	\$ 2,444,031

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.

City of Weslaco, Texas
Notes to Financial Statements

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.

Approximately twenty-five percent of the landfill capacity has been used to date. Based on the current capacity used, \$268,686 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 \$268,686. 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, 2023. 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, 2023, the City had ongoing commitments related to the following:

Project	Original Amount	Expensed	Remaining Commitment
Governmental Activities:			
Stormwater improvements and RDF	\$ 4,461,190	\$ 778,680	\$ 3,682,510
New Library & Renovation	10,000,000	199,494	980,506
New Police and Fire Station	15,150,000	14,628,423	521,577
Drainage Project (Border & Tahoe)	420,000	30,300	389,700
Lift Station #12	2,500,000	-	2,500,000
Fire Station #3 - Rehabilitation	550,000	24,950	525,050
Valley Nature Center - Roof Replacement	500,000	-	500,000
Total governmental Activities	33,581,190	15,661,847	9,099,343
Total Primary Government	\$ 33,581,190	\$ 15,661,847	\$ 9,099,343

City of Weslaco, Texas
Notes to Financial Statements

NOTE 16: COMMITMENTS (Continued)

Construction in progress amounts for which project contracts have not been finalized are not reflected in the schedule.

The Economic Development Corporation of Weslaco extended economic incentives to the following entities as follows:

Incentives	Commitment	Paid in Prior Years	Paid in Current Year	Balance Due
A3H Foods II, LP (Project Ahmed)	\$ 150,000	\$ -	\$ -	\$ 150,000
Agree Limited PTP (Harbor Freight)	106,378	70,918	-	35,460
Aaron Garcia	23,221	-	-	23,221
City of Weslaco (Sports Complex)	500,000	300,000	100,000	100,000
Clean Label LLC (Project Falcon)	181,250	45,313	45,313	90,624
Clever Foods & Supplements, LLC (Energy)	252,700	40,550	83,050	129,100
Clever Foods & Supplements, LLC (Eagle 2.0)	384,000	-	-	384,000
De Figs (Project Park)	46,756	15,628	22,628	8,500
Johnson Controls	352,000	-	-	352,000
Kapal Equipment, LLC	31,328	-	8,828	22,500
Kapal Millwork	62,414	48,114	-	14,300
La Abuela Mexican Food, Inc.	69,000	46,000	-	23,000
Magx Science Holdings, LLC	387,450	-	-	387,450
OL RE Holdings, Inc.	96,000	-	32,000	64,000
Payne Dealer Group (Airport)	70,900	-	-	70,900
RL Lozano Leasing (Project Myra)	40,262	26,841	-	13,421
South Point Plaza II	344,185	-	-	344,185
Shops at N Bridge	737,035	-	97,407	639,628
Shops at Westgate	455,532	-	-	455,532
Tortilleria & Carniceria Progreso, LLC	49,000	-	-	49,000
Z&L Enterprises (Tierra Santa Center)	190,326	54,442	63,442	72,442
Total Monetary Incentives	\$ 4,529,737	\$ 647,806	\$ 452,668	\$ 3,429,263

Subsequent year balances of \$3,429,263 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.

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.

City of Weslaco, Texas

Notes to Financial Statements

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, 2023 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.

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: ECONOMIC DEVELOPMENT PROGRAM AGREEMENT

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 the future years, beginning April 1, 2011. Total reimbursed sales tax proceeds to date is \$6,234,307, of which \$87,229 is current proceeds reimbursed. Total rebates balance owed is \$3,541,667.

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.

City of Weslaco, Texas
Notes to Financial Statements

NOTE 20: FUND BALANCES (Continued)

The City of Weslaco reported fund balances in the following classifications as of September 30, 2023:

	General Fund	2023 C.O. Construction Fund	2021B C.O. Construction Fund	Special Projects Fund	Debt Service Fund	Other Governmental Funds	Total
Nonspendable:							
Inventories	\$ 144,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,784
Prepaid items	1,032	-	-	-	-	-	1,032
Nonspendable total	145,816	-	-	-	-	-	145,816
Restricted for:							
Street improvements and other capital projects	-	11,802,262	10,068,575	229,597	-	9,810,093	31,910,527
Tourism	-	-	-	-	-	1,022,916	1,022,916
Library activities	-	-	-	-	-	14,364	14,364
Project development	-	-	-	-	-	445,769	445,769
Debt Service	-	-	-	-	891,139	297,295	1,188,434
Restricted total	-	11,802,262	10,068,575	229,597	891,139	11,590,437	34,582,010
Assigned:							
Assigned for capital projects	-	-	-	-	-	1,058,831	1,058,831
Total assigned	-	-	-	-	-	1,058,831	1,058,831
Unassigned	13,905,285	-	-	-	-	-	13,905,285
Total Fund Balance	\$ 14,051,101	\$ 11,802,262	\$ 10,068,575	\$ 229,597	\$ 891,139	\$ 12,649,268	\$ 49,691,942

City of Weslaco, Texas
Notes to Financial Statements

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	\$ 75,747,975	\$ 102,195,423	\$ 4,212,961
Less related liabilities	(55,639,046)	(45,170,998)	-
Less retainage payable	(588,603)	-	-
Less unamortized bond premium	(4,256,855)	(2,132,519)	-
Plus deferred charge on refunding	582,684	1,581,662	-
Plus unexpended bond proceeds	33,244,409	1,073,959	-
Net investment in capital assets	49,090,564	57,547,527	4,212,961
Restricted net position consists of the following:			
Debt service	1,188,434	1,213,268	-
Tourism	1,022,916	-	-
Library activities	14,364	-	-
Building depreciation fund	445,769	-	-
Capital projects	229,597	-	-
Project development	-	-	18,268,268
Restricted net position	2,901,080	1,213,268	18,268,268
Unrestricted net position (deficit)	(2,503,364)	(2,014,538)	(46,894)
Total net position	\$ 49,488,280	\$ 56,746,257	\$ 22,434,335

NOTE 22: RELATED PARTY TRANSACTIONS

On November 20, 2019, the City of Weslaco entered into a promissory note with the Economic Development Corporation of Weslaco for \$1,450,810 for the purchase of land. Interest on the note is payable on June 20 and December 20 of each year commencing on June 20, 2020 and annual principal payments of \$53,765 beginning December 20, 2020, continuing annually thereafter until December 20, 2024 at which time total principal plus interest is due. The interest rate is fixed at 3.00%. The note is secured by a vendor's lien and superior title.

Other City projects are supported by the Economic Development Corporation of Weslaco. This includes an annual payment of \$100,000 to the City of Weslaco for certain park project developments.



REQUIRED SUPPLEMENTARY INFORMATION



City of Weslaco, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance- Budget and Actual
General Fund

For the Year Ended September 30, 2023

	Budget			Variance Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes - including penalty and interest	\$ 11,122,348	\$ 11,174,201	\$ 11,084,732	\$ (89,469)
Nonproperty taxes	13,861,155	15,897,065	16,634,814	737,749
Fees and charges	2,298,130	2,567,316	2,626,681	59,365
Fines and forfeitures	624,058	625,060	531,870	(93,190)
Licenses and permits	751,800	1,072,019	973,026	(98,993)
Intergovernmental	1,558,367	2,192,432	2,427,910	235,478
Investment income	22,000	593,000	650,912	57,912
Miscellaneous	127,520	263,133	275,191	12,058
Total revenues	30,365,378	34,384,226	35,205,136	820,910
EXPENDITURES				
General government				
City Commission	223,746	236,413	215,464	20,949
City Manager	530,662	558,786	524,138	34,648
City Secretary	439,865	430,340	383,893	46,447
Finance	824,473	829,107	763,727	65,380
Human resources	406,828	447,416	408,317	39,099
Building Maintenance	885,602	978,222	970,769	7,453
Municipal Court	282,646	297,348	277,139	20,209
Planning & Code Enforcement	1,241,043	897,767	848,554	49,213
Information Technology	1,001,066	975,215	1,292,654	(317,439)
Law	291,500	410,505	394,804	15,701
Non-departmental activities	951,110	941,110	894,876	46,234
Total general government	7,078,541	7,002,229	6,974,337	27,894
Public safety				
Police Department	9,853,856	11,120,024	10,628,191	236,969
Fire Department	7,025,042	8,308,724	8,222,249	170,947
Emergency Medical Services Department	374,225	407,214	393,558	235,342
Emergency Management Department	50,139	54,028	46,926	235,342
Animal Control	-	585,227	516,416	18,801
Total public safety	17,303,262	20,475,217	19,807,340	897,401
Public works				
Public Works Administration	397,429	294,706	257,722	25,060
Streets Department	1,444,665	1,842,062	1,900,205	65,250
Drain Ditch Department	1,236,178	1,227,699	1,281,095	129,037
Fleet Maintenance Shop Department	372,992	382,119	371,774	1,237
Engineering	477,397	489,535	450,140	149,847
Total public works	3,928,661	4,236,121	4,260,936	370,431
Culture and Recreation				
Parks & Recreation Department	977,209	1,080,744	1,033,346	47,398
Library Department	927,783	932,492	854,047	78,445
Total culture and recreation	1,904,992	2,013,236	1,887,393	125,843
Other Economic Development	379,525	379,525	288,667	90,858
Debt service				
Principal retirement	238,425	248,540	268,328	(19,788)
Interest and fees	37,045	26,930	23,724	3,206
Total debt service	275,470	275,470	292,052	(16,582)
Total expenditures	30,870,451	34,381,798	33,510,725	1,495,845
EXCESS OF REVENUES OVER EXPENDITURES	(505,073)	2,428	1,694,411	1,691,983

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, 2023

	Original	Budget Final	Actual	Variance Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)
Other financing source	250,000	250,000	-	(250,000)
Issuance of debt	-	-	666,546	666,546
Transfers in	1,870,086	1,870,086	1,870,086	-
Transfers out	(1,479,525)	(1,994,525)	(2,029,251)	34,726
Total other financing sources	670,561	155,561	507,381	351,820
NET CHANGE IN FUND BALANCE	\$ 165,488	\$ 157,989	2,201,792	\$ 2,043,803
Fund balance -- beginning			11,849,309	
Fund balance -- ending			\$ 14,051,101	

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,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service cost	\$ 1,862,066	\$ 1,768,002	\$ 1,688,972	\$ 1,548,576	\$ 1,489,094	\$ 1,511,814	\$ 1,414,112	\$ 1,184,809	\$ 1,162,103
Interest (on the total pension liability)	3,670,011	3,482,576	3,312,115	3,140,037	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	333,039	53,411	(282,741)	(156,422)	155,641	93,970	(1,124,865)	734,282	(303,648)
Changes of assumptions	-	-	-	112,715	-	-	-	828,135	-
Benefit payments, including refunds of employee contributions	(2,897,759)	(2,250,652)	(2,214,372)	(2,117,240)	(2,075,643)	(1,912,199)	(2,242,933)	(1,947,228)	(1,978,636)
Net change in total pension liability	2,967,357	3,053,337	2,503,974	2,527,666	2,537,261	2,499,332	784,638	3,403,800	1,384,791
Total pension liability – beginning	54,888,383	51,835,046	49,331,072	46,803,406	44,266,145	41,766,813	40,982,175	37,578,375	36,193,584
Total pension liability – ending (a)	\$ 57,855,740	\$ 54,888,383	\$ 51,835,046	\$ 49,331,072	\$ 46,803,406	\$ 44,266,145	\$ 41,766,813	\$ 40,982,175	\$ 37,578,375
Plan Fiduciary Net Position									
Contributions – employer	\$ 1,063,236	\$ 1,044,441	\$ 1,022,020	871,252	\$ 833,181	\$ 741,999	\$ 572,328	\$ 561,365	\$ 542,202
Contributions – employee	925,743	880,855	839,688	761,861	729,948	710,237	662,199	611,176	591,732
Net investment income	(3,680,213)	5,857,310	3,195,941	5,707,131	(1,157,250)	4,762,284	2,240,914	50,055	1,882,469
Benefit payments, including refunds of employee contributions	(2,897,759)	(2,250,652)	(2,214,372)	(2,117,240)	(2,075,643)	(1,912,199)	(2,242,933)	(1,947,228)	(1,978,636)
Administrative expense	(31,884)	(27,126)	(20,703)	(32,286)	(22,377)	(24,692)	(25,318)	(30,493)	(19,657)
Other	38,047	187	(808)	(971)	(1,169)	(1,251)	(1,365)	(1,506)	(1,616)
Net change in plan fiduciary net position	(4,582,830)	5,505,015	2,821,766	5,189,747	(1,693,310)	4,276,378	1,205,825	(756,631)	1,016,494
Plan fiduciary net position – beginning	50,476,590	44,971,575	42,149,809	36,960,062	38,653,372	34,376,994	33,171,169	33,927,800	32,911,306
Plan fiduciary net position – ending (b)	\$ 45,893,760	\$ 50,476,590	\$ 44,971,575	\$ 42,149,809	\$ 36,960,062	\$ 38,653,372	\$ 34,376,994	\$ 33,171,169	\$ 33,927,800
Net Pension Liability – Ending (a) – (b)	\$ 11,961,980	\$ 4,411,793	\$ 6,863,471	\$ 7,181,263	\$ 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	79.32%	91.96%	86.76%	85.44%	78.97%	87.32%	82.31%	80.94%	90.29%
Covered payroll	\$ 13,224,901	\$ 12,583,645	\$ 11,995,540	\$ 10,851,968	\$ 10,427,824	\$ 10,119,236	\$ 9,452,621	\$ 8,731,090	\$ 8,453,317
Net pension liability as a percentage of covered payroll	90.45%	35.06%	57.22%	66.17%	94.39%	55.47%	78.18%	89.46%	43.19%

GASB No. 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.

City of Weslaco, Texas

Schedule of Changes in Net Pension Liability and Related Ratios- Firemen's Pension

For the Plan Years Ended September 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service cost	\$ 709,516	\$ 662,043	\$ 678,796	\$ 594,954	\$ 555,465	\$ 497,258	\$ 463,644	\$ 421,208	\$ 398,097
Interest (on the total pension liability)	1,517,354	1,440,804	1,357,536	1,235,267	1,159,947	1,087,522	995,631	848,579	845,051
Changes of benefit terms	-	-	-	514,707	-	-	445,218	427,638	-
Difference between expected and actual experience	-	(130,654)	-	(270,772)	-	(99,445)	-	479,811	-
Changes of assumptions	-	(27,848)	-	286,156	-	-	-	(226,052)	-
Benefit payments, including refunds of employee contributions	(1,061,461)	(814,775)	(925,403)	(595,725)	(832,135)	(764,180)	(548,162)	(645,296)	(833,923)
Net change in total pension liability	1,165,409	1,129,570	1,110,929	1,764,587	883,277	721,155	1,356,331	1,305,888	409,225
Total pension liability – beginning	20,740,950	19,611,380	18,500,451	16,735,864	15,852,587	15,131,432	13,775,101	12,469,213	12,059,988
Total pension liability – ending (a)	\$ 21,906,359	\$ 20,740,950	\$ 19,611,380	\$ 18,500,451	\$ 16,735,864	\$ 15,852,587	\$ 15,131,432	\$ 13,775,101	\$ 12,469,213
Plan Fiduciary Net Position									
Contributions – employer	\$ 679,584	\$ 683,821	\$ 614,778	\$ 599,436	\$ 519,826	\$ 516,557	\$ 483,771	\$ 440,112	\$ 394,360
Contributions – employee	679,584	683,821	614,778	599,436	513,232	509,963	476,078	425,463	388,865
Net investment income	2,361,192	(1,910,371)	2,857,440	328,295	207,493	928,177	882,963	755,912	(127,198)
Benefit payments, including refunds of employee contributions	(1,061,461)	(814,775)	(925,403)	(595,725)	(832,135)	(764,180)	(548,162)	(645,296)	(833,923)
Administrative expense	(59,888)	(31,880)	(39,364)	(28,930)	(55,756)	(42,719)	(51,417)	(45,252)	(85,190)
Other	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	2,599,011	(1,389,384)	3,122,229	902,512	352,660	1,147,798	1,243,233	930,939	(263,086)
Plan fiduciary net position – beginning	14,565,196	15,954,580	12,832,351	11,929,839	11,577,179	10,429,381	9,186,148	8,255,209	8,518,295
Plan fiduciary net position – ending (b)	\$ 17,164,207	\$ 14,565,196	\$ 15,954,580	\$ 12,832,351	\$ 11,929,839	\$ 11,577,179	\$ 10,429,381	\$ 9,186,148	\$ 8,255,209
Net Pension Liability – Ending (a) – (b)	\$ 4,742,152	\$ 6,175,754	\$ 3,656,800	\$ 5,668,100	\$ 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	78.35%	70.22%	81.35%	69.36%	71.28%	73.03%	68.93%	66.69%	66.20%
Covered payroll	\$ 5,663,200	\$ 5,698,508	\$ 5,123,150	\$ 4,995,300	\$ 4,276,933	\$ 4,249,692	\$ 3,967,317	\$ 3,545,525	\$ 3,119,208
Net pension liability as a percentage of covered payroll	83.74%	108.37%	71.38%	113.47%	112.37%	100.61%	118.52%	129.43%	135.10%

GASB No. 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.

City of Weslaco, Texas
Schedule of Contributions
For Texas Municipal Retirement System Pension Plan and
Firemen's Pension Plan

<i>For the years ended September 30,</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Primary Government- Texas Municipal Retirement System									
Actuarial determined contribution	\$ 1,116,734	\$ 1,076,121	\$ 1,015,438	\$ 946,759	\$ 858,290	\$ 817,077	\$ 714,301	\$ 613,090	\$ 562,443
Contributions in relation to actuarially determined contribution	(1,116,734)	(1,076,121)	(1,015,438)	(946,759)	(858,290)	(817,077)	(714,301)	(613,090)	(562,443)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
Covered payroll	\$ 13,826,652	\$ 13,264,669	\$ 12,147,463	\$ 11,267,095	\$ 10,731,656	\$ 10,428,523	\$ 9,900,449	\$ 9,710,623	\$ 8,538,660
Contributions as a percentage of covered payroll	8.08%	8.11%	8.36%	8.40%	8.00%	7.84%	7.21%	6.31%	6.59%

<i>For the years ended September 30,</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Primary Government- Firemen's Pension									
Actuarial determined contribution	\$ 679,584	\$ 683,821	\$ 614,778	\$ 599,436	\$ 513,232	\$ 516,557	\$ 476,078	\$ 425,463	\$ 379,251
Contributions in relation to actuarially determined contribution	(679,584)	(683,821)	(614,778)	(599,436)	(519,826)	(516,557)	(483,771)	(440,112)	(394,360)
Contribution deficiency (excess)	-	-	-	-	(6,594)	-	(7,693)	(14,649)	(15,109)
Covered payroll	\$ 5,663,200	\$ 5,698,508	\$ 5,123,150	\$ 4,995,300	\$ 4,276,933	\$ 4,249,692	\$ 3,967,317	\$ 3,545,525	\$ 3,119,208
Contributions as a percentage of covered payroll	12.00%	12.00%	12.00%	12.00%	12.00%	12.16%	12.00%	12.00%	12.16%

GASB No. 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.

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 31,	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service cost	\$ 59,512	\$ 49,076	\$ 39,585	\$ 24,960	\$ 27,112	\$ 22,262
Interest (on the total OPEB liability)	20,806	21,161	24,430	26,224	24,287	23,866
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	(11,012)	(15,956)	(26,336)	(15,235)	(19,296)	-
Change of assumptions	(381,530)	34,486	141,575	144,552	(52,100)	60,004
Benefit payments, including refunds of employee contributions	(21,160)	(21,392)	(7,197)	(5,425)	(6,257)	(6,072)
Net Change in Total OPEB Liability	(333,384)	67,375	172,057	175,076	(26,254)	100,060
Total OPEB Liability - Beginning	1,111,585	1,044,210	872,153	697,077	723,331	623,272
Total OPEB Liability - Ending (a)	\$ 778,201	\$ 1,111,585	\$ 1,044,210	\$ 872,153	\$ 697,077	\$ 723,332
 Covered Employee Payroll	 \$ 13,224,901	 \$ 12,583,645	 \$ 11,995,540	 \$ 10,851,968	 \$ 10,427,824	 \$ 10,119,236
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 5.88%	 8.83%	 8.70%	 8.04%	 6.68%	 7.15%

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,	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 109,517	\$ 183,187	\$ 156,366	\$ 194,173	\$ 148,081	\$ 152,688
Interest (on the total OPEB liability)	83,484	52,922	51,805	72,446	80,682	69,225
Changes of benefit terms	-	-	-	(847,947)	-	-
Difference between expected and actual experience	-	(175,801)	-	15,219	-	-
Change of assumptions	(47,561)	(477,652)	49,218	147,060	267,652	(73,262)
Benefit payments, including refunds of employee contributions	(28,154)	(26,227)	(18,976)	(14,704)	(12,780)	(5,084)
Net Change in Total OPEB Liability	117,286	(443,571)	238,413	(433,753)	483,635	143,567
Total OPEB Liability - Beginning	1,816,003	2,259,574	2,021,161	2,454,914	1,971,279	1,827,712
Total OPEB Liability - Ending (a)	\$ 1,933,289	\$ 1,816,003	\$ 2,259,574	\$ 2,021,161	\$ 2,454,914	\$ 1,971,279
 Covered Employee Payroll	 \$ 3,374,098	 \$ 3,267,892	 \$ 3,107,641	 \$ 4,995,300	 \$ 4,276,933	 \$ 4,249,692
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 57.30%	 55.57%	 72.71%	 40.46%	 57.40%	 46.39%

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	20 Years (longest amortization ladder)
Asset Valuation Method	10 Year Smoothed Market; 12% Soft Corridor
Inflation	2.5%
Salary Increases	3.5% to 11.5% 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 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the general employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information: There were no benefit changes during the year.

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 base benefit was increased from 2.5% to 2.65% per year of service, with a maximum of 20 years. This change increased the service retirement and pre-retirement death benefit. 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 Society of Actuaries Public Safety 2010 tables with generational projection using Scale MP-2021. There have been no other assumption changes since the prior valuation. The investment rate of return was 7.25%.

City of Weslaco, Texas
Notes to Required Supplementary Information

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, 2019 Bond Construction fund, 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). The City's Special Projects fund, which is reported as a major special revenue fund, did not have a legally adopted budget.
- 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.



OTHER SUPPLEMENTARY INFORMATION



City of Weslaco, Texas

Non-Major Governmental Fund Statements and Component Unit

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.

Capital project fund: **2021 C.O. Construction Fund** was established to account for improvements to capital activities related to City projects.

Capital project fund: **Series 2021A TWDB Fund** was established to account for improvements to drainage throughout the City.

Capital project fund: **2019 Bond Construction Fund** was established to account for improvements to drainage throughout the City.

Debt Service Fund: **2019 Series Debt Service Fund** is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on the 2019 Series General Obligation Bonds primarily from taxes levied by the City.

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.

City of Weslaco, Texas

Non-Major Governmental Funds Combining Balance Sheet

September 30, 2023

	Special Revenue Funds			Capital Projects Fund		
	Hotel/ Motel Tax Fund	Library Fund	Building Depreciation Fund	Capital Improvement Fund	Fire Department Equipment Replacement Fund	2013 Certificate of Obligation Construction Fund
Assets						
Cash and cash equivalents	\$ 66,789	\$ 1,204	\$ 441,443	\$ 77,068	\$ 78,821	\$ 50,381
Cash and cash equivalents- restricted	-	-	-	-	-	-
Investments	729,697	13,160	-	841,994	60,341	314,280
Receivables (net of allowance for uncollectibles):						
Ad valorem taxes	-	-	-	-	-	-
Leases	-	-	449,969	-	-	-
Other	232,200	-	1,956	25,000	-	-
Due from other funds	-	-	-	7,299	-	-
Total Assets	\$ 1,028,686	\$ 14,364	\$ 893,368	\$ 951,361	\$ 139,162	\$ 364,661
Liabilities						
Accounts payable	\$ 5,770	\$ -	\$ -	\$ 31,692	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	5,770	-	-	31,692	-	-
Deferred Inflows of Resources						
Leases	-	-	447,599	-	-	-
Unavailable revenue- ad valorem taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	447,599	-	-	-
Fund Balances						
Restricted	1,022,916	14,364	445,769	-	-	364,661
Assigned	-	-	-	919,669	139,162	-
Total Fund Balance	1,022,916	14,364	445,769	919,669	139,162	364,661
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,028,686	\$ 14,364	\$ 893,368	\$ 951,361	\$ 139,162	\$ 364,661

Capital Projects Fund					Debt Service Funds	
Stormwater Improvement Fund	2021 C.O. Construction Fund	Series 2021A TWDB Fund	2019 Bond Construction Fund	Total	2019 Series Debt Service Fund	Total Non Major Governmental Funds
\$ 141,338	\$ -	\$ -	\$ 95,488	\$ 952,532	\$ 5,273	\$ 957,805
-	-	6,059,765	-	6,059,765	-	6,059,765
1,544,165	-	-	5,068,227	8,571,864	279,892	8,851,756
-	-	-	-	-	13,754	13,754
-	-	-	-	449,969	-	449,969
78,288	-	-	-	337,444	-	337,444
-	1,027,834	-	-	1,035,133	3,141	1,038,274
<u>\$ 1,763,791</u>	<u>\$ 1,027,834</u>	<u>\$ 6,059,765</u>	<u>\$ 5,163,715</u>	<u>\$ 17,406,707</u>	<u>\$ 302,060</u>	<u>17,708,767</u>
\$ 2,034	\$ 926,109	\$ 14,999	\$ -	\$ 980,604	\$ -	\$ 980,604
-	886,074	28,749	-	914,823	-	914,823
-	-	2,711,708	-	2,711,708	-	2,711,708
2,034	1,812,183	2,755,456	-	4,607,135	-	4,607,135
-	-	-	-	447,599	-	447,599
-	-	-	-	-	4,765	4,765
-	-	-	-	447,599	4,765	452,364
1,761,757	(784,349)	3,304,309	5,163,715	11,293,142	297,295	11,590,437
-	-	-	-	1,058,831	-	1,058,831
1,761,757	(784,349)	3,304,309	5,163,715	12,351,973	297,295	12,649,268
<u>\$ 1,763,791</u>	<u>\$ 1,027,834</u>	<u>\$ 6,059,765</u>	<u>\$ 5,163,715</u>	<u>\$ 17,406,707</u>	<u>\$ 302,060</u>	<u>\$ 17,708,767</u>

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, 2023

	Special Revenue Funds			Capital Projects Funds		
	Hotel/ Motel Tax Fund	Library Fund	Building Depreciation Fund	Capital Improvement Fund	Fire Department Equipment Replacement Fund	2013 Certificate of Obligation Construction Fund
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonproperty taxes	538,170	-	-	-	-	-
Fees and charges	-	-	8,973	-	-	-
Intergovernmental	-	-	-	100,000	30,000	-
Investment income	-	-	-	-	-	-
Lease revenue	-	-	97,745	-	-	-
Interest revenue	-	-	20,246	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	538,170	-	126,964	100,000	30,000	-
Expenditures						
General government	-	-	-	86,542	-	17,800
Public safety	-	-	-	130,964	255,214	-
Public works	-	-	-	735,810	-	12,823
Culture and recreation	418,096	-	41,595	1,869,629	-	-
Debt service:						
Principal	-	-	-	-	260,972	-
Interest and fees	-	-	-	-	37,189	-
Total Expenditures	418,096	-	41,595	2,822,945	553,375	30,623
Excess (deficiency) of revenues over expenditures	120,074	-	85,369	(2,722,945)	(523,375)	(30,623)
Other financing sources (uses)						
Issuance of debt	-	-	-	-	249,908	-
Transfers in	-	-	-	2,050,000	349,726	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,050,000	599,634	-
Net change in fund balances	120,074	-	85,369	(672,945)	76,259	(30,623)
Fund balances- beginning of year	902,842	14,364	360,400	1,592,614	62,903	395,284
Fund balances/(deficits) at end of year	\$ 1,022,916	\$ 14,364	\$ 445,769	\$ 919,669	\$ 139,162	\$ 364,661

Capital Projects Funds					Debt Service Funds	
Stormwater Improvement Fund	2021 C.O. Construction Fund	Series 2021A TWDB Fund	2019 Bond Construction Fund	Total	2019 Series Debt Service Fund	Total Non Major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705,396	\$ 705,396
-	-	-	-	538,170	-	538,170
-	-	-	-	8,973	-	8,973
-	-	-	-	130,000	-	130,000
113,323	267,993	241,575	257,230	880,121	-	880,121
-	-	-	-	97,745	-	97,745
-	-	-	-	20,246	-	20,246
-	-	1,032	-	1,032	-	1,032
113,323	267,993	242,607	257,230	1,676,287	705,396	2,381,683
-	260,064	-	-	364,406	-	364,406
-	3,690,220	-	-	4,076,398	-	4,076,398
29,562	-	175,702	-	953,897	-	953,897
-	-	-	-	2,329,320	-	2,329,320
-	-	-	-	260,972	210,000	470,972
-	250	-	-	37,439	345,949	383,388
29,562	3,950,534	175,702	-	8,022,432	555,949	8,578,381
83,761	(3,682,541)	66,905	257,230	(6,346,145)	149,447	(6,196,698)
-	-	-	-	249,908	-	249,908
-	-	-	-	2,399,726	-	2,399,726
-	-	-	-	-	-	-
-	-	-	-	2,649,634	-	2,649,634
83,761	(3,682,541)	66,905	257,230	(3,696,511)	149,447	(3,547,064)
1,677,996	2,898,192	3,237,404	4,906,485	16,048,484	147,848	16,196,332
\$ 1,761,757	\$ (784,349)	\$ 3,304,309	\$ 5,163,715	\$ 12,351,973	\$ 297,295	\$ 12,649,268

City of Weslaco, Texas
General Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 561,402	\$ 624,351
Cash and cash equivalents- restricted	592,703	546,678
Investments	12,704,985	8,769,065
Receivables (net of allowance for uncollectibles)		
Ad valorem taxes	541,180	591,389
Sales taxes	1,631,556	1,449,359
Ambulance fees	1,817,212	1,932,758
Other	1,045,503	2,042,689
Due from other funds	3,692,910	3,204,592
Prepaid items	1,032	7,685
Inventories	144,784	91,034
Total Assets	\$ 22,733,267	\$ 19,259,600
Liabilities		
Accounts payable	\$ 1,957,181	\$ 1,280,434
Accrued salaries and payroll taxes	922,682	736,249
Other liabilities	1,921,907	1,277,443
Due to to other funds	78,052	50,180
Payable from restricted assets	592,703	546,678
Unearned revenue	1,055,284	1,139,243
Total Liabilities	6,527,809	5,030,227
Deferred Inflows of Resources		
Unavailable revenue- ad valorem taxes	337,685	448,026
Unavailable revenue- EMS fees	1,816,672	1,932,038
Total Deferred Inflows of Resources	2,154,357	2,380,064
Fund Balances		
Nonspendable	145,816	98,719
Restricted	-	-
Restricted	-	-
Assigned	-	-
Unassigned	13,905,285	11,750,590
Total Fund Balances	14,051,101	11,849,309
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,733,267	\$ 19,259,600

City of Weslaco, Texas
General Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Property taxes	\$ 11,084,732	\$ 11,024,439
Nonproperty taxes	16,634,814	15,562,636
Fees and charges	2,626,681	2,432,881
Fines and forfeitures	531,870	569,233
Licenses and permits	973,026	869,148
Intergovernmental	2,427,910	2,866,953
Investment income	650,912	113,827
Miscellaneous	275,191	177,066
Total Revenues	35,205,136	33,616,183
Expenditures		
General government	6,974,337	6,501,530
Public safety	19,807,340	18,639,499
Public works	4,260,936	3,520,298
Culture and recreation	1,887,393	1,682,540
Economic development	288,667	388,499
Debt service:		
Principal	268,328	170,396
Interest and fees	23,724	27,925
Total Expenditures	33,510,725	30,930,687
Excess (deficiency) of revenues over expenditures	1,694,411	2,685,496
Other financing sources (uses):		
Sale of capital assets	-	166,811
Issuance of debt	666,546	-
Transfers in	1,870,086	2,345,346
Transfers out	(2,029,251)	(1,785,901)
Total other financing sources (uses)	507,381	726,256
Net change in fund balances	2,201,792	3,411,752
Fund balances at beginning of year	11,849,309	8,437,557
Fund balances at end of year	\$ 14,051,101	\$ 11,849,309

City of Weslaco, Texas
Special Revenue Funds
Hotel/Motel Tax
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 66,789	\$ 28,697
Investments	729,697	676,018
Receivables (net of allowance for uncollectibles):		
Other	232,200	205,434
Total assets	\$ 1,028,686	\$ 910,149
Liabilities		
Accounts payable	\$ 5,770	\$ 7,307
Total liabilities	5,770	7,307
Fund balance		
Restricted	1,022,916	902,842
Total fund balance	1,022,916	902,842
Total liabilities and fund balance	\$ 1,028,686	\$ 910,149

City of Weslaco, Texas
Special Revenue Funds
Hotel/Motel Tax

**Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances**

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Nonproperty taxes	\$ 538,170	\$ 496,320
Total revenues	538,170	496,320
Expenditures		
Culture and recreation	418,096	456,063
Total expenditures	418,096	456,063
Net change in fund balances	120,074	40,257
Fund balances at beginning of year	902,842	862,585
Fund balances at end of year	\$ 1,022,916	\$ 902,842

City of Weslaco, Texas
Special Revenue Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance- Budget and Actual-
Hotel/Motel Tax Fund

For the Fiscal Year Ended September 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Nonproperty taxes	\$ 350,000	\$ 350,000	\$ 538,170	\$ 188,170
Expenditures				
Culture and recreation				
Parks & recreation department	466,685	466,685	418,096	48,589
Net change in fund balances	<u>\$ (116,685)</u>	<u>\$ (116,685)</u>	\$ 120,074	<u>\$ 236,759</u>
Fund balances at beginning of year			902,842	
Fund balances at end of year			<u>\$ 1,022,916</u>	

City of Weslaco, Texas
Special Revenue Funds
Library Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 1,204	\$ 585
Investments	13,160	13,779
Total assets	\$ 14,364	\$ 14,364
Liabilities	\$ -	\$ -
Fund balance		
Restricted	14,364	14,364
Total fund balances	14,364	14,364
Total liabilities and fund balance	\$ 14,364	\$ 14,364

City of Weslaco, Texas
Special Revenue Funds
Library Fund

**Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances**

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
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

City of Weslaco, Texas
Special Revenue Funds
Building Depreciation Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 441,443	\$ 352,990
Receivables (net of allowance for uncollectibles):		
Leases	449,969	548,186
Other	1,956	4,568
Total assets	\$ 893,368	\$ 905,744
Liabilities		
Accounts payable	\$ -	\$ -
Total liabilities	-	-
Deferred Inflows of Resources		
Leases	447,599	545,344
Total Deferred Inflows of Resources	447,599	545,344
Fund balance		
Restricted	445,769	360,400
Total fund balance	445,769	360,400
Total liabilities, deferred inflows of resources, and fund balance	\$ 893,368	\$ 905,744

City of Weslaco, Texas
Special Revenue Funds
Building Depreciation Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Nonproperty taxes		
Fees and charges	\$ 8,973	\$ 63,892
Lease revenue	97,745	28,609
Interest revenue	20,246	6,186
Total revenues	126,964	98,687
Expenditures		
Culture and recreation	41,595	-
Total expenditures	41,595	-
Net change in fund balances	85,369	98,687
Fund balances at beginning of year	360,400	261,713
Fund balances at end of year	\$ 445,769	\$ 360,400

City of Weslaco, Texas
Special Revenue Funds
Special Projects Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 114,385	\$ 7,933,605
Investments	5,397,330	-
Total assets	\$ 5,511,715	\$ 7,933,605
Liabilities		
Accounts payable	\$ 280,311	\$ 694,761
Unearned revenue	5,001,807	7,238,844
Total liabilities	5,282,118	7,933,605
Fund balance		
Restricted	229,597	-
Total fund balance	229,597	-
Total liabilities and fund balance	\$ 5,511,715	\$ 7,933,605

City of Weslaco, Texas
Special Revenue Funds
Special Projects Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Property taxes		
Intergovernmental	\$ 2,237,036	\$ 2,386,428
Investment income	229,597	-
Total revenues	2,466,633	2,386,428
Expenditures		
General government	76,969	211,333
Public safety	15,159	-
Public works	-	18,053
Total Expenditures	92,128	229,386
Excess (deficiency) of revenues over expenditures	2,374,505	2,157,042
Other financing sources (uses):		
Transfers out	(2,144,908)	(2,157,042)
Total other financing sources (uses)	(2,144,908)	(2,157,042)
Net change in fund balances	229,597	-
Fund balances at beginning of year	-	-
Fund balances at end of year	\$ 229,597	\$ -

City of Weslaco, Texas
Capital Projects Funds
2013 Certificates of Obligation Construction Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 50,381	\$ 81,004
Investments	314,280	314,280
Total assets	\$ 364,661	\$ 395,284
Liabilities		
Accounts payable	\$ -	\$ -
Due to to other funds	-	-
Total liabilities	-	-
Fund balance		
Restricted	364,661	395,284
Total fund balances	364,661	395,284
Total liabilities and fund balance	\$ 364,661	\$ 395,284

City of Weslaco, Texas
Capital Projects Funds
2013 Certificates of Obligation Construction Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Intergovernmental	\$ -	\$ -
Total revenues	-	-
Expenditures		
General government	17,800	-
Public works	12,823	-
Total expenditures	30,623	-
Net change in fund balances	(30,623)	-
Fund balances at beginning of year	395,284	395,284
Fund balances at end of year	\$ 364,661	\$ 395,284

City of Weslaco, Texas
Capital Projects Funds
Capital Improvement Program Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 77,068	\$ 75,015
Investments	841,994	1,767,140
Accounts receivable	25,000	25,000
Due from other funds	7,299	-
Total assets	\$ 951,361	\$ 1,867,155
Liabilities		
Accounts payable	\$ 31,692	\$ 274,541
Due to to other funds	-	-
Total liabilities	31,692	274,541
Fund balance		
Assigned	919,669	1,592,614
Total fund balances	919,669	1,592,614
Total liabilities and fund balance	\$ 951,361	\$ 1,867,155

City of Weslaco, Texas
Capital Projects Funds
Capital Improvement Program Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Intergovernmental revenue	\$ 100,000	\$ 600,000
Miscellaneous revenue	-	-
Total Revenues	100,000	600,000
Expenditures		
General government	86,542	167,308
Public safety	130,964	97,669
Public works	735,810	646,386
Culture and recreation	1,869,629	709,352
Debt service:		
Principal	-	712,152
Interest and fees	-	11,416
Total expenditures	2,822,945	2,344,283
Deficiency of revenues over expenditures	(2,722,945)	(1,744,283)
Other financing sources (uses):		
Transfers in	2,050,000	1,275,000
Transfers out	-	(423,831)
Total other financing sources	2,050,000	851,169
Net change in fund balances	(672,945)	(893,114)
Fund balances at beginning of year	1,592,614	2,485,728
Fund balances at end of year	\$ 919,669	\$ 1,592,614

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, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 100,000	\$ (25,000)
Miscellaneous			-	-
Total Revenues	125,000	125,000	100,000	(25,000)
Expenditures				
General government				
Streets Department	-	-	86,542	(86,542)
Planning & Code Enforcement	-	-	-	-
Public safety				
Police Department	129,062	204,012	130,964	73,048
Fire Department	-	-	-	-
Public works				
Streets Department	600,000	875,050	735,810	139,240
Culture and Recreation				
Parks & Recreation Department	2,620,329	2,770,329	1,869,629	900,700
Debt service:				
Principal	-	-	-	-
Interest and fees	-	-	-	-
Total Expenditures	3,349,391	3,849,391	2,822,945	1,026,446
Deficiency of revenues over expenditures	(3,224,391)	(3,724,391)	(2,722,945)	1,001,446
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Transfers in	1,550,000	2,050,000	2,050,000	-
Transfers out	-	-	-	-
Total other financing sources	1,550,000	2,050,000	2,050,000	-
Net change in fund balances	<u>\$ (1,674,391)</u>	<u>\$ (1,674,391)</u>	(672,945)	<u>\$ 1,001,446</u>
Fund balances at beginning of year			1,592,614	
Fund balances at end of year			<u>\$ 919,669</u>	

City of Weslaco, Texas
Capital Projects Funds
Fire Department Equipment Replacement Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 78,821	\$ 2,562
Investments	60,341	60,341
Total Assets	\$ 139,162	\$ 62,903
Liabilities	\$ -	\$ -
Fund Balance		
Assigned	139,162	62,903
Total Liabilities and Fund Balance	\$ 139,162	\$ 62,903

City of Weslaco, Texas
Capital Projects Funds
Fire Department Equipment Replacement Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Intergovernmental revenue	\$ 30,000	-
Total Revenues	30,000	-
Expenditures		
Public safety	255,214	93,800
Debt service:		
Principal	260,972	343,928
Interest and fees	37,189	46,274
Total Expenditures	553,375	484,002
Deficiency of revenues over expenditures	(523,375)	(484,002)
Other financing sources (uses):		
Transfers in	349,726	281,117
Issuance of debt	249,908	-
Total other financing sources	599,634	281,117
Net change in fund balances	76,259	(202,885)
Fund balances at beginning of year	62,903	265,788
Fund balances at end of year	\$ 139,162	\$ 62,903

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, 2023

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues				
Intergovernmental	\$ -	\$ 30,000	\$ 30,000	\$ -
Total Revenues	-	30,000	30,000	-
Expenditures				
Public safety				
Fire Department	-	130,260	255,214	(124,954)
Debt service:				
Principal	306,132	306,132	260,972	45,160
Interest and fees	48,479	48,479	37,189	11,290
Total Expenditures	354,611	484,871	553,375	(68,504)
Deficiency of revenues over expenditures	(354,611)	(454,871)	(523,375)	(68,504)
Other financing sources (uses):				
Other financing sources	-	-	249,908	249,908
Transfers in	300,000	300,000	349,726	49,726
Total other financing sources	300,000	300,000	599,634	299,634
Net change in fund balance	\$ (54,611)	\$ (154,871)	76,259	<u>\$ 231,130</u>
Fund balance at beginning of year			62,903	
Fund balance at end of year			<u>\$ 139,162</u>	

City of Weslaco, Texas
Capital Projects Funds
Storm Water Improvement Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 141,338	\$ 65,224
Investments	1,544,165	1,536,517
Receivables (net of allowance for uncollectibles)		-
Other	78,288	78,288
Due from other funds	-	-
Total Assets	\$ 1,763,791	\$ 1,680,029
Liabilities		
Accounts Payable	2,034	\$ 2,033
Total Liabilities	2,034	2,033
Fund Balance		
Restricted	1,761,757	1,677,996
Total Liabilities and Fund Balance	\$ 1,763,791	\$ 1,680,029

City of Weslaco, Texas
Capital Projects Funds
Storm Water Improvement Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Intergovernmental revenue	\$ -	\$ 1,057
Investment income	113,323	16,866
Total Revenues	113,323	17,923
Expenditures		
Public works	29,562	308,583
Total Expenditures	29,562	308,583
Excess (deficiency) of revenues over expenditures	83,761	(290,660)
Other financing sources (uses):		
Transfers in	-	-
Net change in fund balances	83,761	(290,660)
Fund balances at beginning of year	1,677,996	1,968,656
Fund balances at end of year	\$ 1,761,757	\$ 1,677,996

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, 2023

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	101,111	113,323	12,212
Total Revenues	-	101,111	113,323	12,212
Expenditures				
Public works				
Drain Ditch Department	1,643,506	1,671,035	29,562	1,641,473
Total Expenditures	1,643,506	1,671,035	29,562	1,641,473
Excess (deficiency) of revenues over expenditures	(1,643,506)	(1,569,924)	83,761	1,653,685
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	\$ (1,643,506)	\$ (1,569,924)	83,761	\$ 1,653,685
Fund balance at beginning of year			1,677,996	
Fund balance at end of year			\$ 1,761,757	

City of Weslaco, Texas
Capital Projects Funds
2019 Bond Construction Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 95,488	\$ 1,005,469
Investments	5,068,227	3,901,016
Total Assets	\$ 5,163,715	\$ 4,906,485
Liabilities		
Accounts Payable	\$ -	\$ -
Due to to other funds	-	-
Total Liabilities	-	-
Fund Balance		
Restricted	5,163,715	4,906,485
Total Liabilities and Fund Balance	\$ 5,163,715	\$ 4,906,485

City of Weslaco, Texas
Capital Projects Funds
2019 Bond Construction Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Investment income	\$ 257,230	\$ 49,217
Total Revenues	257,230	49,217
Expenditures		
Public works	-	1,056,241
Total Expenditures	-	1,056,241
Net change in fund balances	257,230	(1,007,024)
Fund balances at beginning of year	4,906,485	5,913,509
Fund balances at end of year	\$ 5,163,715	\$ 4,906,485

City of Weslaco, Texas
Capital Projects Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance- Budget and Actual-
2019 Bond Construction Fund

For the Fiscal Year Ended September 30, 2023

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues				
Investment income	\$ -	\$ -	\$ 257,230	\$ 257,230
Total Revenues	-	-	257,230	257,230
Expenditures				
Public works				
Drain Ditch Department	4,900,000	4,900,000	-	4,900,000
Total Expenditures	4,900,000	4,900,000	-	4,900,000
Net change in fund balance	\$ (4,900,000)	\$ (4,900,000)	257,230	\$ 5,157,230
Fund balance at beginning of year			4,906,485	
Fund balance at end of year			\$ 5,163,715	

City of Weslaco, Texas
Capital Projects Funds
2021 C.O. Construction Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ -	\$ 879,510
Investments	-	3,359,715
Due from other funds	1,027,834	50,000
Total Assets	\$ 1,027,834	\$ 4,289,225
Liabilities		
Accounts Payable	\$ 926,109	\$ 1,364,983
Due to to other funds	886,074	26,050
Total Liabilities	1,812,183	1,391,033
Fund Balance		
Restricted	(784,349)	2,898,192
Total Liabilities and Fund Balance	\$ 1,027,834	\$ 4,289,225

City of Weslaco, Texas
Capital Projects Funds
2021 C.O. Construction Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Investment income	\$ 267,993	\$ 98,435
Miscellaneous	-	4,900
Total Revenues	267,993	103,335
Expenditures		
General government	260,064	303,963
Public safety	3,690,220	8,585,641
Interest and fees	250	179
Total Expenditures	3,950,534	8,889,783
Deficiency of revenues over expenditures	(3,682,541)	(8,786,448)
Other financing sources (uses):		
Transfers in	-	423,831
Transfers out	-	-
Proceeds from bond issuance	-	-
Proceeds from bond premium	-	-
Total other financing sources	-	423,831
Net change in fund balances	(3,682,541)	(8,362,617)
Fund balances at beginning of year	2,898,192	11,260,809
Fund balances at end of year	\$ (784,349)	\$ 2,898,192

City of Weslaco, Texas
Capital Projects Funds
2021B C.O. Construction Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 186,708	\$ 2,040,823
Investments	9,909,901	7,917,978
Total Assets	\$ 10,096,609	\$ 9,958,801
Liabilities		
Accounts Payable	\$ 28,034	\$ 31,631
Total Liabilities	28,034	31,631
Fund Balance		
Restricted	10,068,575	9,927,170
Total Liabilities and Fund Balance	\$ 10,096,609	\$ 9,958,801

City of Weslaco, Texas
Capital Projects Funds
2021B C.O. Construction Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Investment income	\$ 262,897	\$ -
Miscellaneous	-	5,297
Total Revenues	262,897	5,297
Expenditures		
Culture and recreation	\$ 121,367	\$ 78,127
Debt service:		
Interest and fees	125	-
Total Expenditures	121,492	78,127
Excess (deficiency) of revenues over expenditures	141,405	(72,830)
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Proceeds from bond issuance	-	-
Proceeds from bond premium	-	-
Total other financing sources	-	-
Net change in fund balances	141,405	(72,830)
Fund balances at beginning of year	9,927,170	10,000,000
Fund balances at end of year	\$ 10,068,575	\$ 9,927,170

City of Weslaco, Texas
Capital Projects Funds
Series 2021A- TWDB Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents- restricted	\$ 6,059,765	\$ 5,976,191
Total Assets	\$ 6,059,765	\$ 5,976,191
Liabilities		
Accounts Payable	\$ 14,999	\$ 27,000
Due to to other funds	28,749	79
Unearned revenue	2,711,708	2,711,708
Total Liabilities	2,755,456	2,738,787
Fund Balance		
Restricted	3,304,309	3,237,404
Total Liabilities and Fund Balance	\$ 6,059,765	\$ 5,976,191

City of Weslaco, Texas
Capital Projects Funds
Series 2021A- TWDB Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Investment income	\$ 241,575	\$ 22,492
Miscellaneous	1,032	-
Total Revenues	242,607	22,492
Expenditures		
Public works	175,702	77,000
Debt service:		
Interest and fees	-	79
Total Expenditures	175,702	77,079
Excess (deficiency) of revenues over expenditures	66,905	(54,587)
Other financing sources (uses):		
Proceeds from bond issuance	-	-
Total other financing sources	-	-
Net change in fund balances	66,905	(54,587)
Fund balances at beginning of year	3,237,404	3,291,991
Fund balances at end of year	\$ 3,304,309	\$ 3,237,404

City of Weslaco, Texas
Capital Projects Funds
Series 2023 C.O. Construction Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 237,728	\$ -
Investments	12,617,895	-
Total Assets	\$ 12,855,623	\$ -
Liabilities		
Accounts Payable	\$ 25,527	\$ -
Due to to other funds	1,027,834	-
Total Liabilities	1,053,361	-
Fund Balance		
Restricted	11,802,262	-
Total Liabilities and Fund Balance	\$ 12,855,623	\$ -

City of Weslaco, Texas
Capital Projects Funds
Series 2023 C.O. Construction Fund
**Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances**

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Investment income	\$ 328,622	\$ -
Miscellaneous	-	-
Total Revenues	328,622	-
Expenditures		
Public safety	1,053,361	-
Debt service:		
Principal	-	-
Interest and fees	148,674	-
Total Expenditures	1,202,035	-
Deficiency of revenues over expenditures	(873,413)	-
Other financing sources (uses):		
Proceeds from bond issuance	11,810,000	-
Proceeds from bond premium	865,675	-
Total other financing sources	12,675,675	-
Net change in fund balances	11,802,262	-
Fund balances at beginning of year	-	-
Fund balances at end of year	\$ 11,802,262	\$ -

City of Weslaco, Texas
Debt Service Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 13,988	\$ 143,307
Investments	742,429	487,761
Receivables (net of allowance for uncollectibles)		
Ad valorem taxes	238,724	233,682
Due from other funds	69,412	22,514
Total assets	\$ 1,064,553	\$ 887,264
Liabilities	\$ -	\$ -
Total liabilities	-	-
Deferred inflows of resources		
Unavailable revenue- ad valorem taxes	173,414	194,876
Total deferred inflows of resources	173,414	194,876
Fund balance		
Restricted	891,139	692,388
Total liabilities, deferred inflows of resources and fund balances	\$ 1,064,553	\$ 887,264

City of Weslaco, Texas
Debt Service Fund

**Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances**

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Property taxes	\$ 4,766,185	\$ 3,463,469
Investment income	55,659	18,102
Total revenues	4,821,844	3,481,571
Expenditures		
General government	-	50
Debt service:		
Principal	2,535,000	2,370,000
Interest and fees	1,088,093	1,299,782
Total expenditures	3,623,093	3,669,832
Excess (deficiency) of revenues over expenditures	1,198,751	(188,261)
Other financing sources (uses):		
Transfers out	(1,000,000)	(441,939)
Transfers in	-	441,939
Proceeds from bond refunding	-	-
Premium on bond	-	-
Payment to escrow agent	-	-
Total other financing sources (uses)	(1,000,000)	-
Net change in fund balance	198,751	(188,261)
Fund balances at beginning of year	692,388	880,649
Fund balances at end of year	\$ 891,139	\$ 692,388

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, 2023

	Budget			Variance
	Original	Final	Actual	With Final Budget
Revenues				
Property taxes	\$ 2,959,594	\$ 2,959,594	\$ 4,766,185	\$ 1,806,591
Investment income	31,000	73,000	55,659	(17,341)
Total revenues	2,990,594	3,032,594	4,821,844	1,789,250
Expenditures				
General government	-	-	-	-
Debt service:				
Principal	2,425,000	2,425,000	2,535,000	(110,000)
Interest and fees	755,442	755,442	1,088,093	(332,651)
Total expenditures	3,180,442	3,180,442	3,623,093	442,651
Excess (deficiency) of revenues over expenditures	(189,848)	(147,848)	1,198,751	1,346,599
Other financing sources (uses):				
Transfers out	-	(1,000,000)	(1,000,000)	-
Proceeds from bond refunding	-	-	-	-
Payment to escrow agent	-	-	-	-
Total other financing sources (uses)		(1,000,000)	(1,000,000)	-
Net change in fund balance	\$ (189,848)	(1,147,848)	198,751	\$ 1,346,599
Fund balance at beginning of year			692,388	
Fund balance at end of year			\$ 891,139	

City of Weslaco, Texas
Series 2019 Debt Service Fund
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 5,273	\$ 29,849
Investments	279,892	115,807
Receivables (net of allowance for uncollectibles)		
Ad valorem taxes	13,754	12,183
Due from other funds	3,141	-
Total assets	\$ 302,060	\$ 157,839
Liabilities		
Due to to other funds	\$ -	\$ 3,921
Total liabilities	-	3,921
Deferred inflows of resources		
Unavailable revenue- ad valorem taxes	4,765	6,070
Total deferred inflows of resources	4,765	6,070
Fund balance		
Restricted	297,295	147,848
Total liabilities, deferred inflows of resources and fund balances	\$ 302,060	\$ 157,839

City of Weslaco, Texas
Series 2019 Debt Service Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Revenues		
Property taxes	\$ 705,396	\$ 652,432
Total revenues	705,396	652,432
Expenditures		
Debt service:		
Principal	210,000	200,000
Interest and fees	345,949	356,199
Total expenditures	555,949	556,199
Net change in fund balance	149,447	96,233
Fund balances at beginning of year	147,848	51,615
Fund balances at end of year	\$ 297,295	\$ 147,848

City of Weslaco, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance- Budget and Actual-
Series 2019 Debt Service Fund

For the Fiscal Year Ended September 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property taxes			\$ 705,396	\$ 705,396
Total revenues	-	-	705,396	705,396
Expenditures				
Debt service:				
Principal			210,000	(210,000)
Interest and fees			345,949	(345,949)
Total expenditures	-	-	555,949	555,949
Net change in fund balance	\$ -	\$ -	149,447	\$ 149,447
Fund balance at beginning of year			147,848	
Fund balance at end of year			\$ 297,295	

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City of Weslaco, Texas
Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Net Position

<i>September 30,</i>	2023	2022
Assets		
Current assets		
Cash and cash equivalents	\$ 135,209	\$ 1,080,189
Cash and cash equivalents- restricted	33,610	323,949
Investments- restricted	3,711,946	2,187,452
Receivables, net of allowances for uncollectibles	2,539,659	2,081,826
Inventories	419,812	262,823
Total current assets	6,840,236	5,936,239
Non-current assets		
Land	665,175	665,175
Buildings	362,324	362,324
Equipment	15,622,058	14,260,005
Infrastructure	121,217,604	118,440,188
Right-to-use lease assets	3,718	3,718
Water rights	269,431	-
Construction-in-progress	657,582	698,052
Total non-current assets	138,797,892	134,429,462
Accumulated depreciation and amortization	(55,829,165)	(51,433,341)
Total non-current assets, net	82,968,727	82,996,121
Total assets	89,808,963	88,932,360
Deferred outflows of resources		
Deferred outflows related to pensions	291,563	78,096
Deferred outflows related to OPEB	10,072	13,289
Deferred charge on refunding	1,581,662	1,789,486
Total deferred outflows of resources	1,883,297	1,880,871
Total assets and deferred outflows of resources	\$ 91,692,260	\$ 90,813,231

City of Weslaco, Texas
Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Net Position- Continued

<i>September 30,</i>	2023	2022
Liabilities		
Current liabilities:		
Accounts payable	1,410,495	\$ 875,889
Accrued salaries and other liabilities	175,751	183,270
Due to other funds	2,000,000	2,000,000
Current portion of long term debt	4,117,575	3,688,143
Accrued interest on bonds	181,902	199,740
Total current liabilities	7,885,723	6,947,042
Noncurrent liabilities:		
Compensated absences	55,741	86,761
Customer deposits	1,561,556	1,483,667
Financing arrangement	4,208,890	4,818,358
Lease liabilities	-	773
Revenue bonds payable, net of unamortized premiums	33,022,519	37,110,729
Net pension liability	1,011,399	543,286
OPEB liability	48,202	68,872
Total noncurrent liabilities	39,908,307	44,112,446
Total liabilities	47,794,030	51,059,488
Deferred inflows of resources		
Deferred inflows related to pensions	19,595	212,378
Deferred inflows related to OPEB	21,837	3,496
Total deferred inflows of resources	41,432	215,874
Net Position		
Net investment in capital assets	44,281,219	39,668,305
Restricted for:		
Revenue bond retirement	1,213,268	1,003,975
Unrestricted	(1,637,689)	(1,134,411)
Total net position	43,856,798	39,537,869
Total liabilities, deferred inflows of resources, and net position	\$ 91,692,260	\$ 90,813,231

City of Weslaco, Texas
Enterprise Funds
Water and Wastewater Fund
Comparative Statements of Revenues, Expenses
and Changes in Net Position

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Operating revenues:		
Water services	\$ 8,353,818	\$ 8,115,392
Sewer services	5,981,261	5,702,108
Miscellaneous	1,183,864	78,969
Total operating revenues	15,518,943	13,896,469
Operating expenses:		
Personal services	893,207	824,569
Other services and charges	2,746,524	2,329,635
Supplies	456,897	211,469
Contractual services	4,302,050	2,709,342
Depreciation and amortization	4,395,824	4,197,283
Total operating expenses	12,794,502	10,272,298
Operating income	2,724,441	3,624,171
Non-operating revenues (expenses)		
Investment income	57,308	6,351
Interest and fees expense	(1,245,568)	(1,334,718)
Total non-operating revenues (expenses)	(1,188,260)	(1,328,367)
Income (loss) before transfers and capital contributions	1,536,181	2,295,804
Transfers in (out) and capital contributions		
Transfers in	9,296,635	6,737,009
Transfers out	(7,517,288)	(6,095,229)
Capital improvement fees	801,620	786,914
Capital grants	201,781	561,717
Total transfers and capital contributions	2,782,748	1,990,411
Change in net position	4,318,929	4,286,215
Net position- beginning	39,537,869	35,251,654
Net position- ending	\$ 43,856,798	\$ 39,537,869

City of Weslaco, Texas
Enterprise Funds Water and Wastewater Fund
Comparative Statements Cash Flows

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Cash flows from operating activities		
Cash received from customers	\$ 15,138,999	\$ 13,959,143
Payments to suppliers	(7,127,854)	(5,515,556)
Payments to employees	(661,171)	(615,460)
Internal activity-payments from/to other funds	-	-
Net cash provided by operating activities	7,349,974	7,828,127
Cash flows from noncapital financing activities		
Transfers from other funds	9,296,635	6,737,009
Transfers to other funds	(7,517,288)	(6,095,229)
Net cash used in noncapital financing activities	1,779,347	641,780
Cash flows from capital and related financing activities		
Purchase of capital assets	(4,166,649)	(2,948,283)
Refunding bonds issued	-	-
Payment to refunded bond escrow agent	-	-
Interest paid on debt	(1,851,616)	(2,006,818)
Principal paid on debt	(3,680,809)	(3,516,389)
Capital improvement fees	801,620	786,914
Net cash used in capital and related financing activities	(8,897,454)	(7,684,576)
Cash flow from investing activities:		
Interest on cash and investments	57,308	6,351
Purchase of investments	(1,524,494)	(895,223)
Net cash provided by (used) in investing activities	(1,467,186)	(888,872)
Net (decrease) in cash and cash equivalents	(1,235,319)	(103,541)
Cash and cash equivalents, beginning of year	1,404,138	1,507,679
Cash and cash equivalents, end of year	\$ 168,819	\$ 1,404,138
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ 2,724,441	\$ 3,624,171
Adjustments to reconcile income from operations to net cash from operating activities		
Depreciation	4,395,824	4,197,283
(Increase) decrease in accounts receivables	(457,833)	(46,233)
(Increase) decrease in inventories	(156,989)	6,073
(Increase) decrease in prepaid items	-	-
(Increase) decrease in deferred outflows	(2,426)	209,447
Decrease (increase) in accounts payable	534,606	(271,183)
Decrease (increase) in accrued salaries and other liabilities	(7,519)	39,775
Decrease (increase) in due to other funds	-	-
Decrease (increase) in customer deposits	77,889	108,907
Decrease (increase) in compensated absences	(31,020)	1,375
Decrease (increase) in net pension liability	468,113	(147,101)
Decrease (increase) in OPEB liability	(20,670)	4,043
Decrease (increase) in deferred inflows	(174,442)	101,570
Total adjustments	4,625,533	4,203,956
Net cash provided by operations	\$ 7,349,974	\$ 7,828,127
<i>Supplemental disclosure of noncash activities</i>		
<i>Contributed capital assets from Urban County</i>	\$ 201,781	\$ 561,717

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, 2023

	Budget		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Water services	\$ 8,385,880	\$ 8,476,699	\$ 8,353,818	\$ (122,881)
Sewer services	5,415,740	5,783,001	5,981,261	198,260
Miscellaneous	60,000	98,531	1,183,864	1,085,333
Total operating revenues	13,861,620	14,358,231	15,518,943	1,160,712
Operating expenses:				
Water treatment				
Personnel services	-	-	50,839	(50,839)
Other services and charges	683,500	796,262	950,278	(154,016)
Contractual services	1,313,135	1,213,135	2,536,820	(1,323,685)
Supplies	8,000	123,600	147,848	(24,248)
Depreciation	-	-	123,016	(123,016)
Total water treatment	2,004,635	2,132,997	3,808,801	(1,675,804)
Water distribution				
Personnel services	510,026	462,483	404,578	57,905
Other services and charges	252,350	252,350	96,720	155,630
Supplies	52,440	52,440	159,734	(107,294)
Capital outlay	294,200	294,200	-	294,200
Depreciation	-	-	1,389,352	(1,389,352)
Total water distribution	1,109,016	1,061,473	2,050,384	(988,911)
Water meter division				
Personnel services	119,000	130,393	108,063	22,330
Other services and charges	21,578	36,574	33,596	2,978
Supplies	13,200	13,200	37,917	(24,717)
Capital outlay	505,000	754,281	-	754,281
Depreciation	-	-	393,656	(393,656)
Total water meter division	658,778	934,448	573,232	361,216
Utility billing				
Personnel services	185,185	173,061	148,733	24,328
Other services and charges	206,200	341,306	452,510	(111,204)
Supplies	10,250	11,902	8,652	3,250
Depreciation	-	-	1,487	(1,487)
Total utility billing	401,635	526,269	611,382	(85,113)
Waste water treatment				
Other services and charges	443,250	530,507	615,481	(84,974)
Contractual services	984,851	884,851	882,615	2,236
Supplies	9,000	19,778	21,620	(1,842)
Capital outlay	-	23,868	-	23,868
Depreciation	-	-	1,097,147	(1,097,147)
Total waste water treatment	1,437,101	1,459,004	2,616,863	(1,157,859)
Waste water collection				
Personnel services	200,953	204,166	180,994	23,172
Other services and charges	473,891	667,040	597,939	69,101
Contractual services	960,921	960,921	882,615	78,306
Supplies	83,700	83,700	81,126	2,574
Capital outlay	12,900	335,180	-	335,180
Depreciation	-	-	1,391,166	(1,391,166)
Total waste water collection	1,732,365	2,251,007	3,133,840	(882,833)
Total operating expenses	7,343,530	8,365,198	12,794,502	(4,429,304)
Operating income	6,518,090	5,993,033	2,724,441	(3,268,592)

City of Weslaco, Texas
Enterprise Funds
Schedule of Revenues, Expenses, and
Changes in Net Position- Budget and Actual-
Water and Wastewater Fund (Continued)

For the Fiscal Year Ended September 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Non-operating revenues (expenses)				
Investment income	1,000	1,000	57,308	56,308
Interest expense	(1,644,118)	(1,644,118)	(1,245,568)	(398,550)
Total non-operating revenues (expenses)	(1,643,118)	(1,643,118)	(1,188,260)	(342,242)
Income before transfers and capital contributions	4,874,972	4,349,915	1,536,181	(3,610,834)
Transfers in (out) and capital contributions				
Transfers in	5,262,968	5,532,968	9,296,635	3,763,667
Transfers (out)	(6,626,060)	(5,896,060)	(7,517,288)	(1,621,228)
Capital improvement fees	695,000	787,763	801,620	(13,857)
Capital grants	-	-	201,781	(201,781)
Total transfers and capital contributions	(668,092)	424,671	2,782,748	2,358,077
Change in net position	\$ 4,206,880	\$ 4,774,586	4,318,929	\$ (1,252,757)
Net position- beginning			39,537,869	
Net position- ending			\$ 43,856,798	

City of Weslaco, Texas
Enterprise Funds Solid Waste Fund
Comparative Statements of Net Position

<i>September 30,</i>	2023	2022
Assets		
Current assets		
Cash and cash equivalents	\$ 144	\$ -
Investments- restricted	1,575	-
Receivables, net of allowances for uncollectibles	887,770	819,813
Due from other funds	2,000,000	2,000,000
Total current assets	2,889,489	2,819,813
Non-current assets		
Land	421,247	421,247
Buildings	668,781	668,781
Equipment	8,091,909	8,071,090
Infrastructure	246,706	64,461
Construction-in-progress	45,800	120,221
Total non-current assets	9,474,443	9,345,800
Accumulated depreciation	(4,084,871)	(3,175,169)
Total non-current assets, net	5,389,572	6,170,631
Total assets	8,279,061	8,990,444
Deferred outflows of resources		
Deferred outflows related to pensions	8,773	1,887
Deferred outflows related to OPEB	532	636
Total deferred outflows of resources	9,305	2,523
Total assets and deferred outflows of resources	\$ 8,288,366	\$ 8,992,967
Liabilities		
Current liabilities:		
Accounts payable	\$ 197,360	\$ 137,837
Accrued salaries and other liabilities	117,342	95,646
Due to other funds	355,141	951,138
Current portion of long term debt	814,520	795,225
Total current liabilities	1,484,363	1,979,846
Noncurrent liabilities:		
Compensated absences	80,653	49,782
Financine arrangement	3,865,164	4,670,872
Landfill closure	268,686	313,688
Net pension liability	23,422	8,321
OPEB liability	2,450	3,117
Total noncurrent liabilities	4,240,375	5,045,780
Total liabilities	5,724,738	7,025,626
Deferred inflows of resources		
Deferred inflows related to pensions	2,658	8,877
Deferred inflows related to OPEB	767	175
Total deferred inflows of resources	3,425	9,052
Net position		
Net investment in capital assets	718,699	709,915
Unrestricted	1,841,504	1,248,374
Total net position	2,560,203	1,958,289
Total liabilities, deferred inflows of resources, and net position	\$ 8,288,366	\$ 8,992,967

City of Weslaco, Texas
Enterprise Funds
Solid Waste Fund

**Comparative Statements of Revenues, Expenses
and Changes in Net Position**

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Operating Revenues:		
Charges for services	\$ 6,278,478	\$ 6,048,936
Miscellaneous	24,036	-
Total operating revenues	6,302,514	6,048,936
Operating Expenses:		
Personal services	1,373,236	1,088,013
Other services and charges	1,761,351	1,157,010
Supplies	424,385	379,345
Contractual services	-	1,166,204
Depreciation	909,702	723,428
Total operating expenses	4,468,674	4,514,000
Operating income (loss)	1,833,840	1,534,936
Non-operating revenues (expenses)		
Interest expense	(106,926)	(22,176)
Income (loss) before transfers	1,726,914	1,512,760
Transfers in (out)		
Transfers out	(1,125,000)	(850,000)
Change in net position	601,914	662,760
Net position- beginning	1,958,289	1,295,529
Net position- ending	\$ 2,560,203	\$ 1,958,289

City of Weslaco, Texas
Enterprise Funds Solid Waste Fund
Comparative Statements of Cash Flows

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Cash flows from operating activities		
Cash received from customers	\$ 6,234,557	\$ 6,005,681
Payments to suppliers	(2,132,995)	(2,970,468)
Payments to employees	(1,311,862)	(1,032,862)
Internal activity-payments from/to other funds	(595,997)	(620,481)
Net cash provided by operating activities	2,193,703	1,381,870
Cash flows from noncapital financing activities		
Transfers to other funds	(1,125,000)	(850,000)
Net cash used in noncapital financing activities	(1,125,000)	(850,000)
Cash flows from capital and related financing activities		
Purchase of capital assets	(128,643)	(5,382,070)
Capital lease proceeds	-	4,630,294
Interest paid on debt	(106,926)	(22,176)
Principal paid on debt	(786,413)	(223,451)
Landfill closure costs	(45,002)	(22,736)
Net cash provided by (used in) capital and related financing activities	(1,066,984)	(1,020,139)
 Net increase (decrease) in cash and cash equivalents	 1,719	 (488,269)
Cash and cash equivalents, beginning of year	-	488,269
Cash and cash equivalents, end of year	\$ 1,719	\$ -
 Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ 1,833,840	\$ 1,534,936
Adjustments to reconcile income from operations to net cash from operating activities		
Depreciation	909,702	723,428
(Increase) decrease in accounts receivables	(67,957)	(43,255)
(Increase) decrease in deferred outflows	(6,782)	81
Increase (decrease) in accounts payable	59,523	(267,990)
Increase (decrease) in accrued expenses and other liabilities	21,696	34,331
Increase (decrease) in due to other funds	(595,997)	(620,481)
Increase (decrease) in compensated absences	30,871	22,895
Increase (decrease) in net pension liability	15,101	(7,355)
Increase (decrease) in OPEB liability	(667)	202
Increase (decrease) in deferred inflows related to pensions	(6,219)	5,099
Increase (decrease) in deferred inflows related to OPEB	592	(21)
Total adjustments	359,863	(153,066)
Net cash provided by operations	\$ 2,193,703	\$ 1,381,870

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, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Operating revenues:				
Garbage fees	\$ 4,565,717	\$ 4,752,680	\$ 4,770,782	\$ 18,102
Brush fees	1,332,500	1,350,242	1,382,340	32,098
Recycling services	5,000	5,000	5,717	717
Miscellaneous	85,000	100,000	119,639	19,639
Total operating revenues	5,988,217	6,207,922	6,278,478	70,556
Operating expenses:				
Solid waste collection				
Personnel services	781,209	962,971	937,819	25,152
Other services and charges	846,396	1,088,703	1,434,139	(345,436)
Supplies	470,000	470,000	316,440	153,560
Depreciation	-	-	809,976	(809,976)
Total solid waste collection	2,097,605	2,521,674	3,498,374	(976,700)
Recycling				
Personnel services	109,463	115,253	112,686	2,567
Other services and charges	3,800	10,255	10,381	(126)
Supplies	20,500	30,500	30,069	431
Depreciation	-	-	17,700	(17,700)
Total recycling	133,763	156,008	170,836	(14,828)
Landfill				
Other services and charges	48,000	56,595	11,575	45,020
Total landfill	48,000	56,595	11,575	45,020
Brush collection				
Personnel services	317,750	317,750	322,731	(4,981)
Other services and charges	254,679	231,693	305,256	(73,563)
Supplies	77,350	106,572	77,876	28,696
Depreciation	-	-	82,026	(82,026)
Total brush collection	649,779	656,015	787,889	(131,874)
Total operating expenses	2,929,147	3,390,292	4,468,674	(1,078,382)
Operating income	3,059,070	2,817,630	1,809,804	(1,007,826)
Non-operating revenues (expenses)				
Other financing sources	645,754	645,754	-	645,754
Investment income	-	-	-	-
Interest expense	(106,926)	(106,926)	(106,926)	-
Total non-operating revenues (expenses)	538,828	538,828	(106,926)	(645,754)
Income (loss) before transfers and captial contributions	3,597,898	3,356,458	1,702,878	(1,653,580)
Transfers in (out)				
Transfers out	(1,125,000)	(1,125,000)	(1,125,000)	-
Capital grants	-	24,048	24,036	12
Total transfers	(1,125,000)	(1,100,952)	(1,100,964)	(12)
Change in net position	\$ 2,472,898	\$ 2,255,506	601,914	\$ (1,653,592)
Net position- beginning			1,958,289	
Net position- ending			\$ 2,560,203	

City of Weslaco, Texas
Enterprise Funds
Airport Fund
Comparative Statements of Net Position

<i>September 30,</i>	2023	2022
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,406	\$ 119,196
Cash and cash equivalents- restricted	-	-
Investments- restricted	14,267	-
Receivables, net of allowances for uncollectibles	183,598	161,619
Leases receivable	16,472	17,252
Inventories	65,067	65,519
Total current assets	280,810	363,586
Non-current assets		
Leases receivable	254,031	270,471
Land	3,536,462	3,536,462
Buildings	648,541	648,541
Equipment	1,048,218	1,048,218
Infrastructure	15,706,232	13,763,967
Right-to-use lease assets	2,884	2,884
Construction-in-progress	-	1,877,643
Total non-current assets	21,196,368	21,148,186
Accumulated depreciation and amortization	(7,105,213)	(6,580,440)
Total non-current assets, net	14,091,155	14,567,746
Total assets	14,371,965	14,931,332
Deferred outflows of resources		
Deferred outflows related to pensions	68,213	13,125
Deferred outflows related to OPEB	2,843	3,673
Total deferred outflows of resources	71,056	16,798
Total assets and deferred outflows of resources	\$ 14,443,021	\$ 14,948,130
Liabilities		
Current liabilities:		
Accounts payable	\$ 88,124	\$ 261,443
Accrued salaries and other liabilities	42,812	27,376
Due to other funds	2,174,477	1,995,469
Current portion of long term debt	57,863	58,330
Total current liabilities	2,363,276	2,342,618
Noncurrent liabilities:		
Compensated absences	31,770	31,302
Notes payable	1,235,750	1,289,515
Lease liability	-	600
Customer deposits	4,594	4,594
Net pension liability	186,957	66,155
OPEB liability	13,125	18,459
Total noncurrent liabilities	1,472,196	1,410,625
Total liabilities	3,835,472	3,753,243
Deferred inflows of resources		
Deferred inflows related to leases	269,523	287,163
Deferred inflows related to pensions	3,046	52,796
Deferred inflows related to OPEB	5,724	991
Total deferred inflows of resources	278,293	340,950
Net Position		
Net investment of capital assets	12,547,609	13,054,188
Restricted for:		
Construction	-	-
Unrestricted	(2,218,353)	(2,200,251)
Total net position	10,329,256	10,853,937
Total liabilities, deferred inflows of resources, and net position	\$ 14,443,021	\$ 14,948,130

City of Weslaco, Texas
Enterprise Funds
Airport Fund

**Comparative Statements of Revenues, Expenses
and Changes in Net Position**

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Operating revenues:		
Charges for services	\$ 948,249	\$ 927,005
Lease revenue	17,640	17,640
Miscellaneous	753	2,179
Total operating revenues	966,642	946,824
Operating expenses:		
Personal services	411,110	306,157
Other services and charges	326,251	155,362
Supplies	764,218	781,247
Depreciation	524,773	528,781
Total operating expenses	2,026,352	1,771,547
Operating income (loss)	(1,059,710)	(824,723)
Non-operating revenues (expenses)		
Interest revenue	1,072	1,214
Interest expense	(39,587)	(41,200)
Income (loss) before transfers and capital contributions	(1,098,225)	(864,709)
Transfers in (out) and capital grants		
Capital grants	323,544	436,100
Transfers in	250,000	250,000
Total transfers and capital contributions	573,544	686,100
Change in net position	(524,681)	(178,609)
Net position- beginning	10,853,937	11,032,546
Net position- ending	\$ 10,329,256	\$ 10,853,937

City of Weslaco, Texas
Enterprise Funds
Airport Fund
Comparative Statements of Cash Flows

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Cash flows from operating activities		
Cash received from customers	\$ 950,854	\$ 1,218,949
Payments to suppliers	(1,263,336)	(1,029,701)
Payments to employees	(379,013)	(324,070)
Internal activity-payments from/to other funds	179,008	216,807
Net cash provided by (used in) operating activities	(512,487)	81,985
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	(48,182)	(1,435,046)
Notes payable proceeds received	-	-
Capital grants	301,565	1,301,767
Principal paid on debt	(54,832)	(52,000)
Interest paid on debt	(39,587)	(41,200)
Net cash provided by (used) in capital and related financing activities	158,964	(226,479)
Cash flow from investing activities:		
Purchase of investments	(14,267)	-
Net cash provided (used) by investing activities	(14,267)	-
Net increase (decrease) in cash and cash equivalents	(117,790)	105,506
Cash and cash equivalents, beginning of year	119,196	13,690
Cash and cash equivalents, end of year	\$ 1,406	\$ 119,196
Reconciliation of operating loss to net cash used in operating activities		
Operating (loss)	\$ (1,059,710)	\$ (824,723)
Adjustments to reconcile (loss) from operations to net cash from operating activities		
Other nonoperating income	1,072	1,214
Depreciation	524,773	528,781
(Increase) decrease in accounts receivables	780	(17,252)
(Increase) decrease in inventories	452	(17,116)
(Increase) decrease in deferred outflows	(54,258)	460
Increase (decrease) in accounts payable	(173,319)	(75,976)
Increase (decrease) in accrued salaries and other liabilities	15,436	3,247
Increase (decrease) in due to other funds	179,008	216,807
Increase (decrease) in customer deposits	-	1,000
Increase (decrease) in compensated absences	468	(9,865)
Increase (decrease) in net pension liability	120,802	(41,679)
Increase (decrease) in OPEB liability	(5,334)	1,145
Increase (decrease) in deferred inflows related to leases	(17,640)	287,163
Increase (decrease) in deferred inflows related to pensions	(49,750)	28,897
Increase (decrease) in deferred inflows related to OPEB	4,733	(118)
Total adjustments	547,223	906,708
Net cash provided by (used in) operations	\$ (512,487)	\$ 81,985

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, 2023

	Budget			Variance
	Original	Final	Actual	With Final Budget
Operating revenues:				
Fuel sales	\$ 625,000	\$ 860,000	\$ 857,777	\$ (2,223)
Hangar rentals	123,300	146,762	107,992	(38,770)
Miscellaneous	1,850	1,850	873	(977)
Total operating revenues	750,150	1,008,612	966,642	(41,970)
Operating expenses:				
Airport operations				
Personnel services	345,350	404,833	411,110	(6,277)
Other charges and services	188,094	281,160	326,251	(45,091)
Supplies	556,200	742,700	764,218	(21,518)
Depreciation	-	-	524,773	(524,773)
Total airport operations	1,089,644	1,428,693	2,026,352	(597,659)
Airport grant programs				
Other charges and services	-	-	-	-
Total airport grant programs	-	-	-	-
Total operating expenses	1,089,644	1,428,693	2,026,352	(597,659)
Operating (loss)	(339,494)	(420,081)	(1,059,710)	(639,629)
Non-operating revenues (expenses)				
Investment income	-	-	1,072	(1,072)
Interest expense			(39,587)	(39,587)
Total non-operating revenues (expenses)	-	-	(38,515)	(38,515)
Income (loss) before transfers and captial contributions	(339,494)	(420,081)	(1,098,225)	(678,144)
Transfers in (out) and capital grants				
Transfers in	250,000	265,000	250,000	(15,000)
Capital grants	50,000	323,544	323,544	-
Total transfers and capital contributions	300,000	588,544	573,544	(15,000)
Change in net position	\$ (39,494)	\$ 168,463	(524,681)	\$ (693,144)
Net position- beginning			10,853,937	
Net position- ending			\$ 10,329,256	

City of Weslaco, Texas
Internal Service Fund
Equipment Replacement Fund
Comparative Statements of Net Position

<i>September 30,</i>	2023	2022
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	(5,068,522)	(5,068,522)
Total non-current assets, net	-	-
Total assets	\$ -	\$ -
Liabilities		
Current liabilities:		
Due to other funds	\$ 250,269	\$ 250,269
Total liabilities	250,269	250,269
Net Position		
Net investment in capital assets	-	-
Unrestricted (deficit)	(250,269)	(250,269)
Total net position	(250,269)	(250,269)
Total liabilities and net position	\$ -	\$ -

City of Weslaco, Texas
Internal Service Fund-
Equipment Replacement Fund
Comparative Statements of Revenues, Expenses
and Changes in Net Position

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Operating Revenues		
Miscellaneous	\$ -	\$ -
Total operating revenues	-	-
Operating Expenses:		
Depreciation	-	-
Total operating expenses	-	-
Operating (loss)	-	-
Non-operating revenues (expenses)		
Interest expense	-	-
(loss) before transfers	-	-
Transfers in (out)		
Transfers in	-	-
Change in net position	-	-
Net position- beginning	(250,269)	(250,269)
Net position- ending	\$ (250,269)	\$ (250,269)

City of Weslaco, Texas
Internal Service Fund-
Equipment Replacement Fund
Comparative Statements of Cash Flows

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Cash flows from operating activities		
Cash received from customers	\$ -	\$ -
Net cash provided by operating activities	-	-
Cash flows from noncapital financing activities		
Transfers from other funds	-	-
Net cash provided by noncapital financing activities	-	-
Cash flows from capital and related financing activities		
Retirement of capital leases	-	-
Interest paid on notes	-	-
Net cash used in capital and related financing activities	-	-
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)	\$ -	\$ -
Adjustments to reconcile (loss) from operations to net cash from operating activities		
Depreciation	-	-
Increase (decrease) in due to other funds	-	-
Total adjustments	-	-
Net cash provided by operations	\$ -	\$ -

City of Weslaco, Texas
Fiduciary Funds
Firemen's Relief and Retirement
Pension Trust Fund
Comparative Statements of Fiduciary Net Position

<i>September 30,</i>	2023	2022
Assets		
Cash	\$ 6,589	\$ 6,477
Investments, at fair value:		
Equities	12,655,972	10,673,510
Mutual funds	71,541	3,423,518
Corporate bonds	2,734,526	-
Money market mutual funds	259,775	461,691
Municipal bonds	1,435,804	-
Total assets	\$ 17,164,207	\$ 14,565,196
Liabilities		
Accounts payable	\$ -	\$ -
Total liabilities	-	-
Net position		
Net position restricted for pensions	17,164,207	14,565,196
Total net position	17,164,207	14,565,196
Total liabilities and net position	\$ 17,164,207	\$ 14,565,196

City of Weslaco, Texas
Fiduciary Funds
Firemen's Relief and Retirement
Pension Trust Fund

Comparative Statements of Changes in Fiduciary Net Position

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Additions		
Contributions		
Employer contributions	\$ 679,584	\$ 683,821
Plan member contributions	679,584	683,821
 Total contributions	 1,359,168	 1,367,642
Investment income		
Net depreciation in fair value of investments	2,047,969	(2,224,686)
Interest and dividends	400,376	401,335
Other income	-	61
 Total investment income/(loss)	 2,448,345	 (1,823,290)
Less investment expense	(80,201)	(87,081)
 Net investment income/(loss)	 2,368,144	 (1,910,371)
 Total additions/(reductions)	 3,727,312	 (542,729)
Deductions		
Benefits paid	804,059	774,643
Refunds of contributions	257,402	40,132
Administrative expenses	66,840	31,880
 Total deductions	 1,128,301	 846,655
 Net change in fiduciary net position	 2,599,011	 (1,389,384)
 Net position, beginning of year	 14,565,196	 15,954,580
 Net position, end of year	 \$ 17,164,207	 \$ 14,565,196

City of Weslaco, Texas
Fiduciary Funds
Marion Booth Endowment Fund
Private Purpose Trust Fund
Comparative Statements of Fiduciary Net Position

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 3,950	\$ 283,914
Investments	536,283	240,421
Total assets	\$ 540,233	\$ 524,335
Liabilities		
Accounts payable	\$ -	\$ -
Total liabilities	-	-
Net position		
Net position restricted for other purposes	540,233	524,335
Total net position	540,233	524,335
Total liabilities and net position	\$ 540,233	\$ 524,335

City of Weslaco, Texas
Fiduciary Funds
Marion Booth Endowment Fund
Private Purpose Trust Fund

Comparative Statements of Changes in Fiduciary Net Position

<i>For the Fiscal Years Ended September 30,</i>	2023	2022
Additions		
Interest income	\$ 15,898	\$ 2,615
Total additions	15,898	2,615
Deductions		
Administrative expenses	-	-
Total deductions	-	-
Net change in fiduciary net position	15,898	2,615
Net Position, beginning of year	524,335	521,720
Net position, end of year	\$ 540,233	\$ 524,335

City of Weslaco, Texas
Component Unit
Economic Development Corporation of Weslaco
Comparative Balance Sheets

<i>September 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 3,778,372	\$ 7,212,854
Investments	5,235,190	-
Accounts receivable, net	34,840	6,641
Due from City of Weslaco	414,723	362,340
Grant Receivable	1,500,000	-
Assets held for resale	18,268,268	5,817,232
Land Escrow	250,000	-
Long-term note receivables	2,444,031	2,649,996
Total Assets	\$ 31,925,424	\$ 16,049,063
Liabilities		
Accounts payable	\$ 1,201,481	\$ 128,678
Accrued salaries and payroll taxes	-	-
Total Liabilities	1,201,481	128,678
Deferred Inflows of Resources		
Unavailable revenue- non-current receivables	2,444,031	2,649,996
Total deferred inflows of resources	2,444,031	2,649,996
Fund Balances		
Restricted for:		
Debt service	-	320,000
Unassigned	28,279,912	12,950,389
Total Fund Balances	28,279,912	13,270,389
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 31,925,424	\$ 16,049,063

City of Weslaco, Texas
Component Unit
Economic Development Corporation of Weslaco
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances

<i>For the Fiscal Year Ended September 30,</i>	2023	2022
Revenues		
Nonproperty taxes	\$ 4,889,047	\$ 4,529,726
Program income	1,574,252	394,002
Investment income	237,805	147,554
Miscellaneous	64,243	56,324
Total Revenues	6,765,347	5,127,606
Expenditures		
Development Services	4,277,193	1,523,580
Capital outlay	8,963	56,694
Debt service:		
Principal	1,246,799	437,432
Interest and fees	81,278	163,817
Total Expenditures	5,614,233	2,181,523
Excess (deficiency) of revenues over expenditures	1,151,114	2,946,083
Other financing sources (uses):		
Note proceeds	11,858,409	-
Capital Grant	1,500,000	(1,965,004)
Lawsuit Settlement	500,000	1,965,004
Total other financing sources (uses)	13,858,409	-
Net change in fund balances	15,009,523	2,946,083
Fund balances at beginning of year	13,270,389	10,324,306
Fund balances at end of year	\$ 28,279,912	\$ 13,270,389

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, 2023

Fund balances of component unit	\$	28,279,912
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds		4,680,117
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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		2,444,031
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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.		(15,531)
---	--	----------

Long term liabilities are not due and payable in the current period and, therefore, they are not reported in the component unit balance sheet.		(12,954,194)
--	--	--------------

Net position of governmental activities	\$	22,434,335
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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, 2023

Net change in fund balances	\$ 15,009,523
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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 of depreciation (\$237,874) exceeded capital outlay \$8,963 in the current period.	(228,911)
--	-----------

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	(205,965)
--	-----------

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 \$1,246,799 are less than note proceeds (\$11,858,409).	(10,611,610)
--	--------------

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 \$3,985 being calculated for bonds and notes payable.	3,985
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Other reconciling items related to GASB 87, Leases	89,296
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Change in net position of governmental activities:	\$ 4,056,318
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SUPPLEMENTAL STATEMENTS AND SCHEDULES



City of Weslaco, Texas
Schedule of Taxes Receivable – By Funds
At September 30, 2023

Tax Year	General Fund			I & S Fund	
	Total	%	Amount	%	Amount
2012 & Prior	\$ 398,947	Various	\$ 281,467	Various	\$ 117,480
2013	42,383	72.90%	30,897	27.10%	11,486
2014	43,426	71.91%	31,227	28.09%	12,199
2015	47,842	82.16%	39,309	17.84%	8,533
2016	49,230	83.79%	41,248	16.21%	7,982
2017	56,343	77.19%	43,489	22.81%	12,854
2018	65,292	77.14%	50,367	22.86%	14,925
2019	92,573	73.33%	67,885	26.67%	24,688
2020	119,184	73.33%	87,399	26.67%	31,785
2021	176,393	72.71%	128,263	27.29%	48,130
2022	448,538	66.64%	298,918	33.36%	149,620
	1,540,151		1,100,469		439,682
Less					
Allowances for uncollectible	(746,493)		(559,289)		(187,204)
Net Amount	\$ 793,658		\$ 541,180		\$ 252,478

City of Weslaco, Texas
Analysis of Tax Collections, Adjustments,
and Allocation to Funds
October 1, 2022 to September 30, 2023

TAX COLLECTIONS AND ADJUSTMENTS

Tax Year	Uncollected 10/1/22	Current Assessments & Correction	Collections	Adjustments	Uncollected 9/30/23
2012 & Prior	\$ 428,239	\$ -	\$ 25,262	\$ (4,030)	\$ 398,947
2013	46,400	-	4,017	-	42,383
2014	48,210	-	4,784	-	43,426
2015	54,982	-	7,140	-	47,842
2016	57,183	-	7,860	(93)	49,230
2017	68,449	-	11,998	(108)	56,343
2018	103,159	-	24,299	(13,568)	65,292
2019	152,430	-	59,561	(296)	92,573
2020	183,931	-	64,549	(198)	119,184
2021	364,602	-	160,463	(27,746)	176,393
2022	-	16,103,016	15,777,286	122,808	448,538
Total	\$ 1,507,585	\$ 16,103,016	\$ 16,147,219	\$ 76,769	\$ 1,540,151

ALLOCATION TO FUNDS

Tax Year	Collections	General Fund		I & S Fund	
		%	\$	%	\$
2011 & Prior	\$ 25,262	Various	\$ 18,946	Various	\$ 6,316
2012	4,017	72.90%	2,928	27.10%	1,089
2013	4,784	71.91%	3,440	28.09%	1,344
2014	7,140	82.16%	5,866	17.84%	1,274
2015	7,860	83.79%	6,586	16.21%	1,274
2016	11,998	77.19%	9,261	22.81%	2,737
2017	24,299	77.14%	18,744	22.86%	5,555
2018	59,561	73.33%	43,676	26.67%	15,885
2019	64,549	73.33%	47,334	26.67%	17,215
2020	160,463	72.71%	116,673	27.29%	43,790
2021	15,777,286	66.64%	10,513,983	33.36%	5,263,303
Total	\$ 16,147,219		\$ 10,787,437		\$ 5,359,782



BONDED DEBT REQUIREMENTS



City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2016

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	5.00%	\$ -	\$ -	\$ -	\$ 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		\$ 116,025	\$ 69,300	\$ 1,975,000	

City of Weslaco, Texas
Certificates of Obligation, Series 2018

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	5.00%	\$ -	\$ -	\$ -	3,230,000
2024	5.00%	61,628	61,628	160,000	3,070,000
2025	5.00%	57,628	57,628	165,000	2,905,000
2026	5.00%	53,503	53,503	175,000	2,730,000
2027	5.00%	49,128	49,128	185,000	2,545,000
2028	4.00%	44,503	44,503	195,000	2,350,000
2029	4.00%	40,603	40,603	200,000	2,150,000
2030	3.00%	36,603	36,603	210,000	1,940,000
2031	3.25%	33,453	33,453	215,000	1,725,000
2032	3.25%	29,959	29,959	220,000	1,505,000
2033	3.38%	26,384	26,384	230,000	1,275,000
2034	3.38%	22,503	22,503	235,000	1,040,000
2035	3.50%	18,538	18,538	245,000	795,000
2036	3.50%	14,250	14,250	255,000	540,000
2037	3.63%	9,788	9,788	265,000	275,000
2038	3.63%	9,969	-	275,000	-
Total		\$ 508,440	\$ 498,471	\$ 3,230,000	

City of Weslaco, Texas
General Obligation Bonds, Series 2019

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	5.00%	\$ -	\$ -	\$ -	\$ 8,030,000
2024	5.00%	170,350	161,600	350,000	7,680,000
2025	5.00%	161,600	152,350	370,000	7,310,000
2026	5.00%	152,350	142,600	390,000	6,920,000
2027	5.00%	142,600	132,350	410,000	6,510,000
2028	5.00%	132,350	121,600	430,000	6,080,000
2029	4.00%	121,600	112,600	450,000	5,630,000
2030	4.00%	112,600	103,300	465,000	5,165,000
2031	4.00%	103,300	93,600	485,000	4,680,000
2032	4.00%	93,600	83,500	505,000	4,175,000
2033	4.00%	83,500	73,000	525,000	3,650,000
2034	4.00%	73,000	62,000	550,000	3,100,000
2035	4.00%	62,000	50,600	570,000	2,530,000
2036	4.00%	50,600	38,700	595,000	1,935,000
2037	4.00%	38,700	26,300	620,000	1,315,000
2038	4.00%	26,300	13,400	645,000	670,000
2039	4.00%	13,400	-	670,000	-
Total		\$ 1,537,850	\$ 1,367,500	\$ 8,030,000	

City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2020

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	0.00%	\$ -	\$ -	\$ -	\$ 5,240,000
2024	1.0%	170,350	161,600	490,000	4,750,000
2025	1.10%	161,600	152,350	500,000	4,250,000
2026	1.40%	152,350	142,600	500,000	3,750,000
2027	1.50%	142,600	132,350	510,000	3,240,000
2028	1.76%	132,350	121,600	515,000	2,725,000
2029	1.86%	121,600	112,600	525,000	2,200,000
2030	1.96%	112,600	103,300	535,000	1,665,000
2031	2.06%	103,300	93,600	545,000	1,120,000
2032	2.16%	93,600	83,500	555,000	565,000
2033	2.21%	83,500	73,000	565,000	-
Total		\$ 1,273,850	\$ 1,176,500	\$ 5,240,000	

City of Weslaco, Texas
Certificates of Obligation, Series 2021

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due 15-Feb	Principal Outstanding 30-Sep
		15-Feb	15-Aug		
2023	5.00%	\$ -	\$ -	\$ -	\$ 10,805,000
2024	5.00%	195,775	185,525	410,000	10,395,000
2025	5.00%	185,525	174,650	435,000	9,960,000
2026	5.00%	174,650	163,275	455,000	9,505,000
2027	5.00%	163,275	151,275	480,000	9,025,000
2028	5.00%	151,275	138,650	505,000	8,520,000
2029	5.00%	138,650	125,400	530,000	7,990,000
2030	5.00%	125,400	111,525	555,000	7,435,000
2031	3.00%	111,525	102,825	580,000	6,855,000
2032	3.00%	102,825	93,900	595,000	6,260,000
2033	3.00%	93,900	84,675	615,000	5,645,000
2034	3.00%	84,675	75,150	635,000	5,010,000
2035	3.00%	75,150	65,325	655,000	4,355,000
2036	3.00%	65,325	55,275	670,000	3,685,000
2037	3.00%	55,275	44,850	695,000	2,990,000
2038	3.00%	44,850	34,125	715,000	2,275,000
2039	3.00%	34,125	23,100	735,000	1,540,000
2040	3.00%	23,100	11,700	760,000	780,000
2041	3.00%	11,700	-	780,000	-
Total		\$ 1,837,000	\$ 1,641,225	\$ 10,805,000	

City of Weslaco, Texas
Certificates of Obligation, Series 2021A

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	0.000%	\$ -	\$ -	\$ -	\$ 3,111,000
2024	0.000%	-	-	110,000	3,001,000
2025	0.000%	-	-	110,000	2,891,000
2026	0.000%	-	-	110,000	2,781,000
2027	0.000%	-	-	110,000	2,671,000
2028	0.000%	-	-	110,000	2,561,000
2029	0.000%	-	-	110,000	2,451,000
2030	0.000%	-	-	110,000	2,341,000
2031	0.000%	-	-	110,000	2,231,000
2032	0.000%	-	-	110,000	2,121,000
2033	0.000%	-	-	110,000	2,011,000
2034	0.000%	-	-	110,000	1,901,000
2035	0.000%	-	-	110,000	1,791,000
2036	0.000%	-	-	110,000	1,681,000
2037	0.000%	-	-	110,000	1,571,000
2038	0.000%	-	-	110,000	1,461,000
2039	0.000%	-	-	110,000	1,351,000
2040	0.000%	-	-	110,000	1,241,000
2041	0.000%	-	-	110,000	1,131,000
2042	0.000%	-	-	110,000	1,021,000
2043	0.000%	-	-	110,000	911,000
2044	0.000%	-	-	110,000	801,000
2045	0.000%	-	-	110,000	691,000
2046	0.000%	-	-	115,000	576,000
2047	0.000%	-	-	115,000	461,000
2048	0.000%	-	-	115,000	346,000
2049	0.000%	-	-	115,000	231,000
2050	0.000%	-	-	115,000	116,000
2051	0.000%	-	-	116,000	-
Total		\$ -	\$ -	\$ 3,111,000	

City of Weslaco, Texas
Certificates of Obligation, Series 2021B

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	0.000%	\$ -	\$ -	\$ -	\$ 8,795,000
2024	5.000%	165,850	158,725	285,000	8,510,000
2025	5.000%	158,725	151,350	295,000	8,215,000
2026	5.000%	151,350	143,600	310,000	7,905,000
2027	5.000%	143,600	135,350	330,000	7,575,000
2028	5.000%	135,350	126,725	345,000	7,230,000
2029	5.000%	126,725	117,600	365,000	6,865,000
2030	5.000%	117,600	108,100	380,000	6,485,000
2031	4.000%	108,100	100,100	400,000	6,085,000
2032	4.000%	100,100	91,800	415,000	5,670,000
2033	4.000%	91,800	83,200	430,000	5,240,000
2034	4.000%	83,200	74,200	450,000	4,790,000
2035	4.000%	74,200	64,800	470,000	4,320,000
2036	3.000%	64,800	57,525	485,000	3,835,000
2037	3.000%	57,525	50,025	500,000	3,335,000
2038	3.000%	50,025	42,300	515,000	2,820,000
2039	3.000%	42,300	34,350	530,000	2,290,000
2040	3.000%	34,350	26,175	545,000	1,745,000
2041	3.000%	26,175	17,700	565,000	1,180,000
2042	3.000%	17,700	9,000	580,000	600,000
2043	3.000%	9,000	-	600,000	-
Total		\$ 1,758,475	\$ 1,592,625	\$ 8,795,000	

City of Weslaco, Texas
Certificates of Obligation, Series 2023

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	5.00%	\$ -	\$ -	\$ -	\$ 11,810,000
2024	5.00%	554,000	257,500	780,000	11,030,000
2025	5.00%	257,500	230,625	1,075,000	9,955,000
2026	5.00%	230,625	221,750	355,000	9,600,000
2027	5.00%	221,750	212,500	370,000	9,230,000
2028	5.00%	212,500	202,750	390,000	8,840,000
2029	5.00%	202,750	192,500	410,000	8,430,000
2030	5.00%	192,500	181,750	430,000	8,000,000
2031	5.00%	181,750	170,375	455,000	7,545,000
2032	5.00%	170,375	158,500	475,000	7,070,000
2033	5.00%	158,500	146,000	500,000	6,570,000
2034	5.00%	146,000	132,875	525,000	6,045,000
2035	5.00%	132,875	119,000	555,000	5,490,000
2036	5.00%	119,000	104,375	585,000	4,905,000
2037	5.00%	104,375	89,125	610,000	4,295,000
2038	5.00%	89,125	73,000	645,000	3,650,000
2039	5.00%	73,000	59,600	670,000	2,980,000
2040	4.00%	59,600	45,600	700,000	2,280,000
2041	4.00%	45,600	31,000	730,000	1,550,000
2042	4.00%	31,000	15,800	760,000	790,000
2043	4.00%	15,800	-	790,000	-
Total		\$ 3,198,625	\$ 2,644,625	\$ 11,810,000	

City of Weslaco, Texas
Water and Sewer Limited Tax Refunding Bonds, Series 2020

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	0.819%	\$ -	\$ -	\$ -	\$ 9,355,000
2024	0.999%	94,481	94,481	80,000	9,275,000
2025	1.099%	94,082	94,082	75,000	9,200,000
2026	1.399%	93,669	93,669	85,000	9,115,000
2027	1.499%	93,075	93,075	90,000	9,025,000
2028	1.762%	92,400	92,400	1,210,000	7,815,000
2029	1.862%	81,740	81,740	1,235,000	6,580,000
2030	1.962%	70,242	70,242	1,265,000	5,315,000
2031	2.062%	57,833	57,833	1,285,000	4,030,000
2032	2.162%	44,584	44,584	1,320,000	2,710,000
2033	2.212%	30,315	30,315	1,340,000	1,370,000
2034	2.262%	15,495	15,495	1,370,000	-
Total		\$ 767,916	\$ 767,916	\$ 9,355,000	

City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2016

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	5.000%	\$ -	\$ -	\$ -	\$ 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		\$ 498,775	\$ 297,675	\$ 8,500,000	

City of Weslaco, Texas
Limited Tax Refunding Bonds, Series 2017

As of September 30, 2023

Fiscal Year	Interest Rate	Interest Payment		Principal Due	Principal Outstanding
		15-Feb	15-Aug	15-Feb	30-Sep
2023	4.000%	\$ -	\$ -	\$ -	\$ 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		\$ 2,226,725	\$ 2,226,725	\$ 16,535,000	



STATISTICAL SECTION



City of Weslaco, Texas Statistical Section

This part of the City of Weslaco, Texas' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

CONTENTS

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.

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CITY OF WESLACO, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
TABLE I

Fiscal Year Ending September 30,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities										
Net investment in capital assets	\$ 49,090,564	\$ 44,125,792	\$ 38,744,671	\$ 34,782,635	\$ 32,298,614	\$ 28,246,600	\$ 26,444,251	\$ 23,122,052	\$ 20,001,901	\$ 11,915,869
Restricted	2,901,080	2,117,842	2,070,926	1,411,010	1,134,772	1,052,578	952,339	1,211,727	1,787,280	11,967,344
Unrestricted	(2,503,364)	(2,419,809)	(4,625,667)	(4,471,815)	(7,151,192)	(3,905,194)	588,485	3,639,565	6,148,950	729,653
Total governmental activities net position	\$ 49,488,280	\$ 43,823,825	\$ 36,189,930	\$ 31,721,830	\$ 26,282,194	\$ 25,393,984	\$ 27,985,075	\$ 27,973,344	\$ 27,938,131	\$ 24,612,866
Business-type activities										
Net investment in capital assets	\$ 57,547,527	\$ 53,432,408	\$ 49,661,132	\$ 47,636,213	\$ 47,630,121	\$ 46,083,251	\$ 40,509,740	\$ 39,969,259	\$ 38,975,364	\$ 34,020,461
Restricted	1,213,268	1,003,975	1,013,102	1,012,923	1,010,581	1,025,206	1,020,601	1,212,612	1,623,104	2,019,837
Unrestricted	(2,014,538)	(2,086,288)	(3,094,505)	(2,290,173)	(2,567,221)	(1,122,171)	3,647,000	2,750,097	2,884,140	2,798,504
Total business-type activities net position	\$ 56,746,257	\$ 52,350,095	\$ 47,579,729	\$ 46,358,963	\$ 46,073,481	\$ 45,986,286	\$ 45,177,341	\$ 43,931,968	\$ 43,482,608	\$ 38,838,802
Primary Government										
Net investment in capital assets	\$ 106,638,091	\$ 97,558,200	\$ 88,405,803	\$ 82,418,848	\$ 79,928,735	\$ 74,329,851	\$ 66,953,991	\$ 63,091,311	\$ 58,977,265	\$ 45,936,330
Restricted	4,114,348	3,121,817	3,084,028	2,423,933	2,145,353	2,077,784	1,972,940	2,424,339	3,410,384	13,987,181
Unrestricted	(4,517,902)	(4,506,097)	(7,720,172)	(6,761,988)	(9,718,413)	(5,027,365)	4,235,485	6,389,662	9,033,090	3,528,157
Total primary government net position	\$ 106,234,537	\$ 96,173,920	\$ 83,769,659	\$ 78,080,793	\$ 72,355,675	\$ 71,380,270	\$ 73,162,416	\$ 71,905,312	\$ 71,420,739	\$ 63,451,668

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

Fiscal year 2018 has been restated to reflect the implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" and other certain prior period adjustments.

**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,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Governmental activities:										
General government	\$ 8,067,839	\$ 7,788,269	\$ 7,972,617	\$ 7,411,268	\$ 7,783,921	\$ 6,439,519	\$ 7,877,473	\$ 7,793,661	\$ 7,475,817	\$ 4,699,927
Public safety	20,591,805	18,530,439	17,642,378	17,299,968	16,488,279	15,315,946	15,375,565	13,374,018	11,530,338	10,217,398
Emergency medical service	282,982	1,547,482	305,766	200,937	185,668	151,728	144,283	137,335	101,226	269,969
Health	-	-	-	-	-	-	-	-	-	-
Public works	5,313,459	3,145,668	4,491,358	4,652,366	4,498,314	6,299,328	5,129,113	3,409,500	2,927,110	3,056,584
Culture and recreation	2,951,145	2,624,099	2,394,698	2,282,570	2,319,476	2,367,348	2,197,967	2,195,306	1,793,425	1,660,311
Development services	-	-	-	-	-	-	-	-	-	2,724,236
Interest on long-term debt	1,442,309	1,000,568	1,227,674	1,195,174	1,299,788	919,744	828,514	1,134,675	1,009,379	1,182,183
Total governmental activities expenses	38,649,539	34,636,525	34,034,481	33,042,283	32,575,446	31,493,613	31,552,915	28,044,495	24,837,295	23,810,608
Business-type activities:										
Water and Wastewater	14,040,070	11,606,716	11,694,802	11,700,765	10,599,018	10,412,234	10,639,686	11,042,489	9,955,440	8,687,380
Solid Waste	4,575,600	4,536,176	4,823,491	4,590,974	4,483,587	4,368,411	3,850,543	4,147,973	4,348,050	4,117,588
Airport	2,065,939	1,812,747	1,250,380	1,172,619	1,035,359	925,905	850,901	687,702	668,097	536,560
Total business-type activities expenses	20,681,609	17,955,639	17,768,673	17,464,358	16,117,964	15,706,550	15,341,130	15,878,164	14,971,587	13,341,528
Total primary government expenses	\$ 59,331,148	\$ 52,592,164	\$ 51,803,154	\$ 50,506,641	\$ 48,693,410	\$ 47,200,163	\$ 46,894,045	\$ 43,922,659	\$ 39,808,882	\$ 37,152,136
Program Revenues										
Governmental activities:										
Fees, fines, and charges for services:										
General government	\$ 1,657,685	\$ 1,708,132	\$ 1,580,212	\$ 1,384,500	\$ 1,468,352	\$ 959,157	\$ 896,763	\$ 714,548	\$ 725,949	\$ 588,302
Public Safety	850,289	936,197	800,253	633,021	811,163	978,002	1,156,105	853,586	653,606	748,737
Emergency medical services	1,493,955	1,990,139	895,395	1,390,260	1,979,726	1,487,343	1,501,101	1,350,052	1,693,132	1,250,542
Other activities	-	-	-	-	-	-	-	-	-	155,378
Culture and recreation	23,255	11,356	5,221	18,568	33,373	43,670	76,676	85,163	73,359	-
Operating grants and contributions	2,427,910	5,253,381	3,708,547	6,120,352	889,479	648,763	585,580	484,336	273,122	233,899
Capital grants and contributions	2,367,036	601,057	384,979	435,057	625,616	446,200	137,739	571,469	1,065,726	463,568
Total governmental activities program revenues	8,820,130	10,500,262	7,374,607	9,981,758	5,807,709	4,563,135	4,353,964	4,059,154	4,484,894	3,440,426
Business-type activities:										
Charges for services:										
Water and Wastewater	15,518,943.00	13,896,469	13,088,199	12,865,310	12,276,613	12,297,037	12,205,565	10,806,055	12,121,383	11,744,692
Solid Waste	6,302,514.00	6,048,936	5,612,967	5,375,985	5,122,745	5,095,028	5,044,351	4,725,450	5,225,429	4,860,177
Airport	966,642.00	946,824	487,035	302,725	321,909	215,430	245,143	183,291	159,919	207,034
Operating grants and contributions	-	1,784,731	-	-	-	-	-	-	-	-
Capital grants and contributions	1,326,945.00	-	1,911,184	1,381,244	911,329	1,001,408	2,325,711	1,658,319	4,148,622	481,853
Total business-type activities program revenues	24,115,044	22,676,960	21,099,385	19,925,264	18,632,596	18,608,903	19,820,770	17,373,115	21,655,353	17,293,756
Total primary government program revenues	\$ 32,935,174	\$ 33,177,222	\$ 28,473,992	\$ 29,907,022	\$ 24,440,305	\$ 23,172,038	\$ 24,174,734	\$ 21,432,269	\$ 26,140,247	\$ 20,734,182
Net (Expense)/Revenue										
Governmental activities	\$ (29,829,409)	\$ (24,136,263)	\$ (26,659,874)	\$ (23,060,525)	\$ (26,767,737)	\$ (26,930,478)	\$ (27,198,951)	\$ (23,985,341)	\$ (20,352,401)	\$ (20,370,182)
Business-type activities	3,433,435	4,721,321	3,330,712	2,460,906	2,514,632	2,902,353	4,479,640	1,494,951	6,683,766	3,952,228
Total primary government net expense	\$ (26,395,974)	\$ (19,414,942)	\$ (23,329,162)	\$ (20,599,619)	\$ (24,253,105)	\$ (24,028,125)	\$ (22,719,311)	\$ (22,490,390)	\$ (13,668,635)	\$ (16,417,954)

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.

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,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:										
Taxes:										
Ad valorem	\$ 16,423,205	\$ 15,044,874	\$ 14,014,741	\$ 13,107,912	\$ 12,127,801	\$ 12,002,082	\$ 11,615,301	\$ 11,264,052	\$ 10,352,897	\$ 9,767,217
Sales	14,646,639	13,589,177	12,292,524	10,402,522	10,063,222	9,356,472	8,929,546	8,682,523	8,779,266	11,441,937
Occupancy	538,170	496,320	481,792	381,039	349,728	365,473	444,151	351,911	384,439	419,960
Franchise and other	1,988,175	1,973,459	1,964,114	1,906,926	1,992,390	1,926,341	1,890,883	1,893,085	1,855,156	1,664,769
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment earnings	2,407,808	318,939	45,432	200,243	272,670	191,883	103,608	60,217	31,839	130,602
Gain (loss) on sale/retirement of capital assets	-	166,811	-	-	55,829	-	44,939	-	-	56,720
Miscellaneous	394,214	222,058	218,809	320,215	353,746	858,322	353,902	721,662	232,759	377,674
Rescindment of contingency	-	-	-	-	-	-	-	-	-	-
Absences	-	-	-	-	-	-	-	-	-	-
Transfers	(904,347)	(41,480)	2,110,562	2,181,304	2,440,561	2,051,045	3,236,311	1,047,104	2,041,310	1,021,140
Total governmental activities	35,493,864	31,770,158	31,127,974	28,500,161	27,655,947	26,751,618	26,618,641	24,020,554	23,677,666	24,880,019
Business-type activities										
Investment earnings	58,380	7,565	616	5,880	13,124	7,672	2,044	1,513	1,350	4,013
Transfers	904,347	41,480	(2,110,562)	(2,181,304)	(2,440,561)	(2,051,045)	(3,236,311)	(1,047,104)	(2,041,310)	(1,021,140)
Total business-type activities	962,727	49,045	(2,109,946)	(2,175,424)	(2,427,437)	(2,043,373)	(3,234,267)	(1,045,591)	(2,039,960)	(1,017,127)
Total primary government	36,456,591	31,819,203	29,018,028	26,324,737	25,228,510	24,708,245	23,384,374	\$ 22,974,963	\$ 21,637,706	\$ 23,862,892
Change in Net Position										
Governmental activities	5,664,455	7,633,895	4,468,100	\$ 5,439,636	\$ 888,210	\$ (178,860)	\$ (580,310)	\$ 35,213	\$ 3,325,265	\$ 4,509,837
Business-type activities	4,396,162	4,770,366	1,220,766	285,482	87,195	858,980	1,245,373	449,360	4,643,806	2,935,101
Total primary government	\$ 10,060,617	\$ 12,404,261	\$ 5,688,866	\$ 5,725,118	\$ 975,405	\$ 680,120	\$ 665,063	\$ 484,573	\$ 7,969,071	\$ 7,444,938

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,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Post GASB 54										
Nonspendable	\$ 145,816	\$ 98,719	\$ 31,880	\$ 19,361	\$ 5,138	\$ 17,350	\$ 18,308	\$ 37,392	\$ 34,790	\$ 180,110
Restricted	-	-	-	-	-	179,110	-	104,886	466,288	466,288
Assigned	-	-	-	2,874,000	2,874,000	2,874,000	-	-	-	-
Unassigned	13,905,285	11,750,590	8,405,677	9,151,461	7,965,191	6,353,316	7,511,496	7,939,293	8,523,908	6,478,642
Total General Fund	\$ 14,051,101	\$ 11,849,309	\$ 8,437,557	\$ 12,044,822	\$ 10,844,329	\$ 9,423,776	\$ 7,529,804	\$ 8,081,571	\$ 9,024,986	\$ 7,125,040
All Other Governmental Funds										
Post GASB 54										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,311	\$ -	\$ -
Restricted	34,582,010	25,160,373	34,901,175	13,433,832	15,407,807	2,408,585	3,617,027	3,958,733	5,512,740	1,793,631
Assigned	1,058,831	1,655,517	2,751,516	1,455,433	2,240,127	3,043,229	2,001,223	1,950,380	1,250,000	-
Unassigned, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	3,127,878
Capital projects funds	-	-	-	-	-	-	-	-	-	6,399,437
Total all other governmental funds	\$ 35,640,841	\$ 26,815,890	\$ 37,652,691	\$ 14,889,265	\$ 17,647,934	\$ 5,451,814	\$ 5,618,250	\$ 5,943,424	\$ 6,762,740	\$ 11,320,946

Source: Information obtained from the City's Annual Financial Report
(1) The City implemented GASB Statement No. 54 in fiscal year 2011

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,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues										
Taxes:										
Property taxes	\$ 16,556,313	\$ 15,140,340	\$ 14,110,324	\$ 13,103,915	\$ 12,087,125	\$ 12,131,253	\$ 11,645,836	\$ 11,273,279	\$ 10,550,931	\$ 9,932,967
Sales	14,646,640	13,589,177	12,292,524	10,402,522	10,063,222	9,356,472	8,929,546	8,682,523	8,779,266	11,441,937
Occupancy	538,170	496,320	481,792	381,039	349,728	365,473	444,151	351,911	384,439	419,960
Franchise and other	1,988,174	1,973,459	1,964,114	1,906,926	1,992,390	1,926,341	1,890,883	1,893,085	1,855,156	1,664,769
Charges for services	2,635,654	2,496,773	2,303,794	2,385,039	3,094,960	2,051,705	2,003,126	1,644,414	3,471,864	2,783,840
Program income	-	-	-	-	-	-	-	-	-	360,576
Intergovernmental	4,794,946	5,854,438	4,298,057	6,225,877	1,390,095	893,763	723,319	1,055,805	1,338,849	697,467
Lease Revenue	97,745	28,609	-	-	-	-	-	-	-	-
Licenses and permits	973,026	869,148	794,183	653,513	693,682	719,740	664,177	493,175	479,501	446,828
Investment income	2,428,054	325,125	45,432	200,243	272,670	191,883	103,608	60,217	31,839	130,602
Fines and forfeitures	531,870	569,233	487,067	356,116	503,972	696,728	752,327	698,250	523,767	636,486
Contributions	-	-	-	-	-	-	-	-	-	2,736
Miscellaneous	276,223	187,263	343,530	320,215	478,746	1,059,521	314,916	889,172	394,982	374,938
Total revenues	45,466,815	41,529,885	37,120,817	35,935,405	30,926,590	29,392,879	27,471,889	27,041,831	27,810,594	28,893,106
Expenditures										
General government	7,415,712	7,184,184	10,731,010	6,725,386	6,237,293	6,049,070	6,395,390	6,133,070	5,991,720	4,617,587
Public Safety	24,952,258	27,416,609	19,339,394	19,054,681	15,972,317	15,490,747	15,250,314	12,165,292	10,476,065	10,483,329
Public Works	5,214,833	5,626,561	6,798,084	5,543,843	4,745,924	5,665,443	4,377,328	2,104,864	1,790,960	1,558,496
Health	-	-	-	-	-	-	-	-	-	-
Culture and recreation	4,338,080	2,926,082	4,030,114	2,026,864	1,952,185	2,368,044	2,136,834	1,709,199	1,376,551	1,311,421
Economic development	288,667	388,499	949,003	591,644	590,635	576,780	581,915	589,640	593,849	1,568,220
Nondepartmental	-	-	-	-	-	-	-	-	-	565,216
Capital outlay	-	-	-	-	-	-	949,108	4,530,211	4,692,755	2,390,421
Debt service										
Principal	3,274,300	3,796,476	3,763,602	3,719,209	3,409,100	3,094,444	3,347,137	2,389,617	2,418,462	2,711,314
Interest and fiscal charges	1,644,004	1,741,854	1,336,274	1,153,870	1,051,561	755,633	782,830	786,594	890,033	1,152,048
Advance refunding escrow	-	-	-	-	-	-	-	77,555	-	-
Total expenditures	47,127,854	49,080,265	46,947,481	38,815,497	33,959,015	34,000,161	33,820,856	30,486,042	28,230,395	26,358,052
Excess of revenues over (under) expenditure	(1,661,039)	(7,550,380)	(9,826,664)	(2,880,092)	(3,032,425)	(4,607,282)	(6,348,967)	(3,444,211)	(419,801)	2,535,054
Other Financing Sources (Uses)										
Proceeds from sale of capital assets	\$ -	\$ 166,811	\$ 279	\$ 194,261	\$ 55,829	\$ 92,117	\$ 300,741	\$ -	\$ -	\$ 56,720
Debt Proceeds	12,726,454	-	29,279,233	440,000	14,257,349	4,506,702	2,184,974	4,450,281	658,299	-
Proceeds from 380 Agreements	-	-	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-	-	-
Premium on bond	865,675	-	2,898,733	-	-	-	-	701,808	-	-
Bond redemption	-	-	-	-	-	-	-	(4,392,713)	-	-
Debt issuance costs	-	-	-	-	-	-	-	-	-	-
Volunteer separation expense	-	-	-	-	-	-	-	-	-	-
380 Agreement expenditures	-	-	-	-	-	-	-	-	-	(738,139)
Accrued 380 Agreement interest	-	-	-	-	-	-	-	-	-	-
Sales Tax rebates	-	-	-	-	-	-	-	-	-	(580,488)
Payment to escrow agent	-	-	(5,305,982)	-	-	-	-	-	-	-
Transfers in	4,269,812	4,325,294	18,004,322	4,496,390	4,780,188	5,065,169	4,686,079	2,208,425	2,419,014	-
Transfers out	(5,174,159)	(4,366,774)	(15,893,760)	(2,315,086)	(2,444,268)	(3,329,170)	(1,699,768)	(1,286,321)	(2,460,758)	(700,000)
Total other financing sources (uses)	12,687,782	125,331	28,982,825	2,815,565	16,649,098	6,334,818	5,472,026	1,681,480	616,555	(1,961,907)
Net change in fund balances	\$ 11,026,743	\$ (7,425,049)	\$ 19,156,161	\$ (64,527)	\$ 13,616,673	\$ 1,727,536	\$ (876,941)	\$ (1,762,731)	\$ 196,754	\$ 573,147
Debt service as a percentage of noncapital expenditures										
	14.6%	15.5%	13.8%	14.9%	15%	13%	14%	14%	16%	19%

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
2014	2013	9,667,300	9,119,003	94.33%	461,287	9,580,290	99.10%
2015	2014	9,952,186	9,682,147	97.29%	171,045	9,853,192	99.01%
2016	2015	10,995,171	10,562,367	96.06%	276,314	10,838,681	98.58%
2017	2016	11,408,682	10,983,948	96.28%	348,815	11,332,763	99.33%
2018	2017	11,812,045	11,481,619	97.20%	321,559	11,803,178	99.92%
2019	2018	11,895,615	11,480,754	96.51%	334,708	11,815,462	99.33%
2020	2019	12,922,263	12,512,099	96.83%	286,513	12,798,612	99.04%
2021	2020	13,752,353	13,421,511	97.59%	187,536	13,609,047	98.96%
2022	2021	14,777,161	14,426,929	97.63%	126,939	14,553,868	98.49%
2023	2022	16,200,878	15,757,920	97.27%	-	15,757,920	97.27%

Source: Hidalgo County Tax Assessor-Collector
www.hidalgocountytax.org

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
2014	851,914,723	646,031,643	336,831,403	1,497,946,366	0.69
2015	804,694,927	675,552,726	388,852,013	1,480,247,653	0.68
2016	905,060,888	755,965,371	413,829,808	1,661,026,259	0.68
2017	934,058,109	799,468,448	410,195,911	1,733,526,557	0.67
2018	1,001,015,474	810,655,535	483,054,753	1,811,671,009	0.67
2019	1,038,039,659	847,999,734	497,055,323	1,886,039,393	0.67
2020	1,045,958,898	971,674,532	517,227,567	2,017,633,430	0.70
2021	1,174,765,965	1,006,464,872	524,183,252	2,181,230,837	0.70
2022	1,363,555,171	1,061,416,675	546,024,406	2,424,971,846	0.70
2023	1,653,361,043	1,183,784,060	619,530,755	2,837,145,103	0.70

Source: Hidalgo County Appraisal District
www.hidalgoad.org

CITY OF WESLACO, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
TABLE VII

	2023			2014		
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	\$ 40,493,901	1	1.43%	\$ 37,499,123	1	2.50%
H E B Weslaco Transportation	25,802,060	2	0.91%	18,473,771	2	1.23%
Wal-Mart Real Estate Business	19,285,225	3	0.68%	11,637,270	5	0.78%
AEP Texas Central Co	19,029,550	4	0.67%	7,974,160	6	0.53%
Capcor Weslaco LTD	13,845,139	5	0.49%	12,337,301	4	0.82%
WesFar Apartments LLC	12,427,472	6	0.44%			
G3C Weslaco Westgate	12,319,950	7	0.43%			
NWI Tenet Micro Hospital Weslaco LP	11,147,733	8	0.39%			
Weslaco Motors LLP	10,330,062	9	0.36%	4,726,154	18	0.32%
Santa Anna LLC	9,595,456	10	0.34%			
Weslaco Ford/Mercury Inc	9,300,384	11	0.33%	4,727,940	17	0.32%
Lowes Home Centers Inc #2980	8,455,330	12	0.30%	6,170,476	10	0.41%
Shops At N Bridge LLC	8,415,667	13	0.30%			
Weslaco Palm Plaza	8,195,576	14	0.29%	7,045,784	9	0.47%
HD Development Properties LP	7,811,111	15	0.28%	5,190,833	14	0.35%
Wal-mart Property Tax Department	7,688,254	16	0.27%	7,477,314	7	0.50%
Vasudeva & Family LLC	7,300,000	17	0.26%			
Home Depot Centers Inc	7,235,843	18	0.26%			
RST Texas Retail Estate LP	7,209,369	19	0.25%			
HIC Texas LLC	6,810,682	20	0.24%			
Clearview Weslaco LLP				16,021,025	3	1.07%
John Knox Villages				7,095,448	8	0.47%
JCPenney #1101				6,116,050	11	0.41%
535 US Highway 83 Investors				5,280,240	12	0.35%
RGV Express LTD				5,218,365	13	0.35%
Reyna Family Land Dev LTD				4,995,908	15	0.33%
Ed Payne Motors LLP				4,907,939	16	0.33%
Lowes Home Centers Inc				4,541,718	19	0.30%
Verizon Southwest				4,494,308	20	0.30%
TOTAL	\$ 252,698,764		8.91%	\$ 181,931,127		12.15%

Source:

www.hidalgo.org

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										
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
2020	2019	0.5109	0.1858	0.6967	1.0189	0.1718	0.5750	0.1026	0.0492	2.6142
2021	2020	0.5109	0.1858	0.6967	0.9807	0.1715	0.5750	0.1264	0.0492	2.5995
2022	2021	0.5066	0.1901	0.6967	0.9593	0.1615	0.5750	0.1179	0.0492	2.5596
2023	2022	0.4643	0.2324	0.6967	0.9464	0.1562	0.5750	0.1139	0.0492	2.5374
TAX LEVIES										
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			11,895,615	28,008,489	70,877,607	217,365,496	34,953,292	19,071,850	382,172,348
2020	2019			12,988,669	26,647,494	69,667,829	228,197,205	40,061,569	20,145,138	397,707,904
2021	2020			13,752,353	28,185,044	75,497,305	247,989,143	53,562,014	21,836,228	440,822,087
2022	2021			14,777,161	29,387,164	79,207,815	277,191,975	55,784,493	24,357,531	480,706,139
2023	2022			16,200,878	35,915,213	87,953,219	318,889,322	61,927,324	27,658,653	548,544,609

CITY OF WESLACO, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF SEPTEMBER 30, 2023
TABLE IX

	GROSS DEBT Less SINKING FUND	ESTIMATED % DEBT APPLICABLE TO CITY OF WESLACO	CITY OF WESLACO SHARE OF DEBT
City of Weslaco, Texas	\$ 87,386,000	100.00%	\$ 87,386,000
Total Direct Debt	87,386,000		87,386,000
Weslaco Ind School Dist	57,003,329	68.77%	39,201,189
Hidalgo County	395,825,000	4.98%	19,712,085
Hidalgo Co Drainage Dist #1	276,378,000	5.16%	14,261,105
South Texas College	103,234,693	4.68%	4,831,384
Total overlapping debt	832,441,022		78,005,762

Total direct and overlapping debt: **\$ 165,391,762**

Percent of Assessed Valuation: 5.83%

Direct Overlapping Debt per Capita: \$ 3,916

POPULATION: 42,231

ASSESSED VALUATION \$ 2,837,145,103

CITY OF WESLACO, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
TABLE X

Legal Debt Margin Calculation to Fiscal Year 2019

Assessed Value	\$ 2,837,145,103
Debt Limit (10% of assessed value)	283,714,510
Debt applicable to limit:	
General outstanding debt	52,996,000
Less: Amount set aside for repayment of general obligation debt	(1,191,464)
Total net debt applicable to limit	<u>51,804,536</u>
Legal debt margin	<u>231,909,974</u>

	2014	2015	2016	2017
Debt Limit	\$ 159,911,825	\$ 151,195,149	\$ 166,102,626	\$ 173,352,656
Total net debt applicable to limit	<u>24,605,645</u>	<u>23,040,965</u>	<u>19,704,803</u>	<u>18,296,141</u>
Legal debt margin	<u>\$ 135,306,180</u>	<u>\$ 128,154,184</u>	<u>\$ 146,397,823</u>	<u>\$ 155,056,515</u>
Total net debt applicable to the limit as a percentage of debt limit	15.39%	15.24%	11.86%	10.55%

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.

	2018		2019		2020		2021		2022		2023
\$	181,167,101	\$	188,603,939	\$	201,763,343	\$	218,123,084	\$	242,497,185	\$	283,714,510
	16,806,190		90,541,350		90,391,763		106,098,144		101,906,339		51,804,536
\$	164,360,911	\$	98,062,589	\$	111,371,580	\$	112,024,940	\$	140,590,846	\$	231,909,974
	9.28%		48.01%		44.80%		48.64%		42.02%		18.26%

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	
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
2020	12,801,566	8,575,221	696,141	4,922,486	-	-	-
2021	12,832,171	8,722,810	707,367	4,816,728	-	-	-
2022	13,463,270	8,886,974	786,914	5,363,210	-	-	-
2023	13,896,763	9,617,908	799,313	5,078,169	-	-	-

CITY OF WESLACO, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
TABLE XII

Governmental Activities				Business-Type Activities					Total Primary Government	Percentage of Personal Income	Per Capita
Fiscal Year	General Obligation Bonds	Certificate of Obligation	Bond Premiums	General Obligation Bonds	Certificate of Obligation	Revenue Bonds	Tax Notes	Bond Premiums			
2014	-	24,894,102	563,767	768,456	1,700,000	44,325,000	7,735,000	1,800,466	81,786,791	13.58%	2,121.85
2015	2,006,250	21,110,000	516,809	529,308	19,230,000	34,700,000	6,545,000	1,699,141	86,336,508	14.15%	2,218.36
2016	1,532,231	19,285,000	1,171,661	404,029	49,260,000	870,000	4,810,000	4,734,806	82,067,727	13.44%	2,086.75
2017	1,037,731	17,800,000	1,000,740	273,745	48,090,000	440,000	2,620,000	6,909,104	78,171,320	11.38%	1,955.70
2018	527,407	16,425,000	1,017,845	138,853	48,090,000	-	-	6,082,019	72,281,124	10.04%	1,798.44
2019	8,850,000	18,800,000	2,071,103	-	45,880,000	-	-	5,233,304	80,834,407	10.40%	1,961.86
2020	8,630,000	21,910,000	1,832,879	-	43,015,000	-	-	4,424,653	79,812,532	10.15%	1,917.23
2021	8,440,000	38,061,000	4,394,563	-	40,705,000	-	-	3,381,423	94,981,986	11.51%	2,365.09
2022	8,240,000	35,691,000	3,897,831	-	37,620,000	-	-	2,720,729	88,169,560	10.88%	2,149.59
2023	8,030,000	44,966,000	4,256,855	-	34,390,000	-	-	2,132,519	93,775,374	10.25%	2,220.53

CITY OF WESLACO, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING BY TYPE
LAST TEN FISCAL YEARS
TABLE XIII

Fiscal Year	General Obligation Bonds	Bond Premiums	Less: Amount Available for Debt Service	TOTAL	Percentage of Actual Taxable Value of Property	Per Capita
2014	24,894,102	563,767	996,317	24,461,552	1.63%	635
2015	23,116,250	516,809	798,285	22,834,774	1.54%	587
2016	20,817,231	1,171,661	540,114	21,448,778	1.29%	545
2017	18,837,731	1,000,740	146,217	19,692,254	1.14%	493
2018	16,952,407	1,017,845	400,508	17,569,744	0.97%	437
2019	27,650,000	2,071,103	382,103	29,339,000	1.56%	712
2020	30,540,000	1,832,879	524,030	31,848,849	1.58%	765
2021	46,501,000	4,394,563	865,907	50,029,656	2.29%	1,246
2022	43,931,000	3,897,831	685,729	47,143,102	1.94%	1,149
2023	52,996,000	4,256,855	1,191,464	56,061,391	1.98%	1,327

CITY OF WESLACO, TEXAS
TAXABLE SALES BY INDUSTRY
LAST TEN CALENDAR YEARS
TABLE XIV

Description	CALENDAR YEAR			
	2013	2014	2015	2016
Agriculture, Forestry, Fishing, Hunting	\$ -	\$ 3,207	\$ 481	\$ -
Construction	4,144,701	3,219,615	4,096,068	4,826,488
Manufacturing	1,374,389	2,222,116	2,378,251	2,445,955
Wholesale Trade	12,138,082	11,505,002	10,535,297	19,201,140
Retail trade	321,405,175	331,306,451	321,305,069	309,212,380
Transportation and warehousing	303,218	276,655	-	281,022
Information	13,229,751	13,421,501	12,686,024	12,326,179
Finance and insurance	2,177,332	2,641,731	1,607,030	2,651,045
Real estate, rental and leasing	2,881,418	2,356,502	2,654,053	5,278,955
Professional, scientific and technical	838,393	989,140	1,137,739	1,024,656
Administration, support, waste management, and remediation	5,830,822	5,368,529	2,194,032	1,768,350
Educational Services	60,791	166,539	94,791	350,578
Health care and social assistance	560,511	691,519	1,256,497	941,118
Arts, entertainment, and recreation	1,952,878	2,581,663	3,673,234	3,377,805
Accommodation and food service	86,549,881	96,841,186	109,219,280	111,418,585
Other Services	10,073,577	10,221,189	10,775,234	11,543,232
Other	17,086	19,870	22,000	6,560
Total	\$ 463,538,005	\$ 483,832,415	\$ 483,635,080	\$ 486,654,048
City Direct Sales Tax	2.00%	2.00%	2.00%	2.00%

Source:
<https://mycpa.cpa.state.tx.us/allocation/QtrSalesReportByResults>

2017	2018	2019	2020	2021	2022
\$ -	\$ -	\$ -	-	2,300	-
4,674,526	9,760,889	12,862,191	8,583,655	6,115,796	4,720,172
2,072,963	2,107,094	5,557,368	8,228,047	8,567,787	9,626,005
16,838,228	15,259,410	17,620,327	17,633,729	23,534,067	27,402,823
305,882,008	328,057,738	329,808,142	357,890,403	436,915,317	443,559,728
-	-	411,291	428,271	908,468	1,456,506
13,508,709	14,393,780	14,811,056	10,350,939	11,273,411	13,319,503
2,878,573	3,251,223	3,255,107	3,205,528	3,043,096	3,420,138
6,528,384	7,465,029	8,590,041	10,322,724	10,001,775	10,261,207
1,018,046	993,481	837,433	622,393	731,516	1,050,480
2,109,445	2,299,598	3,143,185	3,306,945	4,086,472	5,733,238
318,639	330,995	480,058	175,074	406,213	516,884
704,434	767,353	674,483	544,620	571,053	1,202,932
4,406,081	4,652,256	5,176,107	4,392,666	5,478,564	5,644,658
115,038,118	122,294,284	130,022,066	127,354,464	165,774,766	183,115,623
11,810,678	15,390,148	15,836,736	14,349,648	14,169,417	18,287,588
16,481	14,056	2,721	2,157	17,756	13,198
\$ 487,805,313	\$ 527,037,334	\$ 549,088,312	\$ 567,391,263	\$ 691,597,774	\$ 729,330,683
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

CITY OF WESLACO, TEXAS
SALES TAX REVENUE PAYERS BY INDUSTRY
CALENDAR YEARS 2023 AND 2013
TABLE XV

	2023				2013			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Construction	75	5.65%	\$ 94,403	0.65%	54	4.84%	\$ 19,974	0.26%
Manufacturing	74	5.58%	192,520	1.32%	38	3.41%	18,173	0.24%
Wholesale Trade	65	4.90%	548,056	3.76%	55	4.93%	195,025	2.54%
Retail trade	577	43.48%	8,871,195	60.82%	509	45.61%	5,495,400	71.53%
Transportation and warehousing	8	0.60%	29,130	0.20%	6	0.54%	28,344	0.37%
Information	19	1.43%	266,390	1.83%	18	1.61%	138,324	1.80%
Finance and insurance	19	1.43%	68,403	0.47%	23	2.06%	43,445	0.57%
Real estate, rental and leasing	20	1.51%	205,224	1.41%	20	1.79%	61,257	0.80%
Professional, scientific and technical	30	2.26%	21,010	0.14%	47	4.21%	17,835	0.23%
Administration, support, waste management, and remediation	29	2.19%	114,665	0.79%	49	4.39%	34,606	0.45%
Educational Services	8	0.60%	10,338	0.07%	5	0.45%	352	0.00%
Health care and social assistance	18	1.36%	24,059	0.16%	10	0.90%	13,931	0.18%
Arts, entertainment, and recreation	25	1.88%	112,893	0.77%	19	1.70%	22,877	0.30%
Accommodation and food service	238	17.94%	3,662,312	25.11%	144	12.90%	1,414,709	18.41%
Other Services	118	8.89%	365,752	2.51%	110	9.86%	178,466	2.32%
Other	4	0.30%	264	0.00%	9	0.81%	\$ 323	0.00%
Total	1,327	100.00%	\$ 14,586,614	100.00%	1,116	100.00%	\$ 7,683,040	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.

**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
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%
2019	2.00%	6.25%	8.25%
2020	2.00%	6.25%	8.25%
2021	2.00%	6.25%	8.25%
2022	2.00%	6.25%	8.25%
2023	2.00%	6.25%	8.25%

CITY OF WESLACO, TEXAS
MISCELLANEOUS STATISTICAL FACTS
SEPTEMBER 30, 2023
TABLE XVII

<u>Date of Incorporation:</u>	1919				
<u>Date of Adoption of City Charter:</u>	December 14, 1927				
<u>Form of Government:</u>	Single Member District				
<u>Area:</u>	14.72 Square Miles				
Miles of Street:		City:			
Graded	1.65	Number of City Employees		340	
Paved	230	Number of Street Lights		1620	
Miles of Sewers:		Municipal Water Plant:			
Storm	103.30	Number of Connections:		13,058	
Sanitary	223.40	Miles of Water Mains		141.2	
Building Permits:		Average Daily:	Gallons		
Permits Issued	0	Consumption		5,900,000	
Estimated Cost		Daily Plant Capacity		15,300,000	
Fire Protection:		Water Sold for Year		21,069,751	
Number of Stations	3	Population:			
Number of Employees	74	1940 Census		6,883	
Number of Volunteers	0	1950 Census		7,487	
Police Protection		1960 Census		15,649	
Number of Sub-station	1	1970 Census		15,313	
Number of Stations	0	1980 Census		19,331	
Number of Employees	102	1990 Census		25,608	
Recreation		2000 Census		26,935	
Parks-Number of Acres (Developed)	224.61	2010 Census		35,670	
Parks-Number of Acres (Undeveloped)	9.31	2020 Census		40,160	
Skateboard Parks	1	2021-Estimated		41,017	
Tennis Courts	10	2022-Estimated		42,231	
Golf Courses	1	Number of Hospitals/ER's			
Swimming Pools	0	KNAPP Medical Center	1	No. of beds	227
Parks	8	South Texas ER	1	No. of beds	14
		Valley Baptist Micro-Hospital	1	No. of beds	22
Education:		Airports			1
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		Source:			
South Texas College Mid Valley Campus		City of Weslaco			
UTRGV-Robert C. Vackar College of Business & Entrepreneurship		Finance Department			
Texas A&M University of Kingsville Citrus Center		www.weslacoedc.com			
Texas A&M University AgriLife Research & Extension Center		Weslaco ISD			
South Texas Vo-Tech					
Valley Grande Institute for Academic Studies					

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
2013	38,545	602,149,990	15,622	10.2%
2014	38,919	610,094,244	15,676	8.2%
2015	39,328	610,488,544	15,523	10.0%
2016	39,971	686,661,809	17,179	9.7%
2017	40,191	720,148,152	17,844	7.3%
2018	41,203	777,047,377	18,859	7.4%
2019	41,629	786,455,068	18,892	9.9%
2020	40,160	825,207,680	20,548	9.5%
2021	41,017	810,085,750	19,750	8.3%
2022	42,231	915,230,232	21,672	6.9%

Source: www.census.gov

Source: www.wfsolutions.org

CITY OF WESLACO, TEXAS
 OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (dollars in thousands)
 TABLE XIX

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Physical Arrests-Adults	2,308	2,572	2,531	2,693	2,774	2,460	1,607	1,568	1,574	1,956
Physical Arrests-Juveniles	474	306	274	352	363	318	151	117	242	384
Fire										
Fire responses	1,751	2,097	1,897	1,876	2,197	2,410	2,311	2,674	2,833	2,642
EMS responses	5,919	5,443	5,880	6,424	6,511	6,614	8,607	6,992	7,307	7,842
Library										
Volumes in collection	69,903	72,514	76,787	80,723	83,145	90,066	92,098	94,909	95,408	97,483
Total volumes borrowed	53,185	53,416	52,469	49,769	50,267	55,688	44,365	53,641	42,831	36,818
Water										
New connections	74	121	168	281	281	377	349	307	416	622
Average daily consumption (million of gallons)	4.80	5.26	5.81	5.23	5.23	5.15	5.63	5.34	5.48	5.90
Peak daily consumption (million of gallons)	7.95	6.17	6.74	5.15	5.15	6.45	6.60	6.34	7.58	7.60
Wastewater										
Average daily wastewater treatment (million of gallons)	3.79	3.68	3.68	4.10	4.10	3.67	4.00	4.46	4.08	4.10
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	1	1	1	1	1	1	1	1	1	-
Patrol Units	59	59	59	60	60	75	75	83	83	77
Fire Stations	3	3	3	3	3	3	3	3	3	3
Other public works										
Street (miles)	223.00	223.00	223.00	223.00	223.00	227.00	227.00	227.00	230.00	230.00
Streetlights	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,620	1,620
Parks & Recreation										
Acreage (Developed)	171.97	171.97	171.97	171.97	171.97	171.97	175.93	175.93	224.61	224.61
Acreage (Undeveloped)	-	-	-	-	-	57.99	57.99	57.99	9.31	9.31
Playgrounds	16	16	16	16	16	16	16	16	16	16
Golf courses (private)	2	2	2	2	2	2	2	2	1	1
Water										
Water main (miles)	129.6	129.6	129.6	129.6	129.6	131.0	131.5	137.0	140.3	141.2
Fire hydrants	1,670	1,670	1,670	1,670	1,670	1,682	1,693	1,702	1,726	1,797
Storage capacity (million of gallons)	6.39	6.39	6.39	6.39	6.39	6.39	15.30	15.30	15.30	15.30
Wastewater										
Sanitary sewer (miles)	213.31	213.31	213.31	213.31	213.31	214.20	214.80	218.50	223.40	225.90
Storm Sewer (miles)	96.39	96.39	96.39	96.39	96.39	97.30	97.50	100.00	103.30	104.40
Treatment capacity (million of gallons)	8.25	8.25	8.25	8.25	8.25	8.25	7.40	7.40	7.40	7.40

CITY OF WESLACO, TEXAS
TOP TEN PRINCIPAL EMPLOYERS
CALENDAR YEAR 2023 AND 2013
TABLE XX

EMPLOYER	2023			2013		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT
Weslaco ISD	2,358	1	42.80%	2,817	1	44.75%
Knapp Medical Center	900	2	16.34%	874	2	13.88%
HEB (2 Locations)	450	3	8.17%	407	4	6.47%
US Border Patrol	380	4	6.90%			
Wal-Mart	260	5	4.72%	350	6	5.56%
Payne Auto Group	251	6	4.56%	389	5	6.18%
Texas Department of Public Safety	250	7	4.54%	214	9	3.40%
City of Weslaco	233	8	4.23%	280	7	4.45%
South Texas College	214	9	3.88%	217	8	3.45%
Woodcrafters	213	10	3.87%	592	3	9.40%
Valley Grande Manor			0.00%	155	10	2.46%
Total	5,509		100.00%	6,295		100.00%

Source: Municipal Advisory County of Texas

<https://mactexas.com/IssuerAccess/Report/TopTenEmployers/101824>

<https://www.weslacoedc.com>

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	35	48	44	46	48	48	51	53	58	58
Legislative	2	2	2	2	2	2	2	2	2	2
Other	33	46	42	44	46	46	49	51	57	56
Public Safety	136	152	162	167	171	178	182	185	186	181
Public Works	42	45	45	44	44	44	44	45	45	48
Health & Welfare	2	3	3	3	4	4	5	5	5	4
Recreation	7	12	12	12	14	11	11	13	19	16
Refuse Collection	1	1	1	2	4	2	2	8	25	26
Library	16	16	16	15	15	15	15	15	16	15
Water	22	23	17	15	14	15	15	15	17	13
Wastewater	11	12	3	4	4	5	5	5	4	2
Airport	3	3	3	4	4	4	4	4	6	7
Total	275	315	306	312	322	326	334	346	381	370



COMPLIANCE SECTION



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

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, 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 and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the City of Weslaco, Texas' basic financial statements and have issued our report thereon dated April 10, 2024. 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.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Weslaco, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Weslaco, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
April 10, 2024

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for The Major Federal Program

Opinion on The Major Federal Program

We have audited the City of Weslaco's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of The City of Weslaco, Texas' major federal programs for the year ended September 30, 2023. The City of Weslaco, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Weslaco, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on The Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Weslaco and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Weslaco, Texas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Weslaco, Texas' federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Weslaco, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Weslaco, Texas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Weslaco, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Weslaco, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Weslaco's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did not identify any material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas

April 10, 2024

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City of Weslaco, Texas
Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
* Material weakness(es) identified?	_____ yes	<u> X </u> no
* Significant deficiencies identified that are not considered to be material weakness(es)?	_____ yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes	<u> X </u> no

Federal Awards

Internal control over major programs:		
* Material weakness(es) identified?	_____ yes	<u> X </u> no
* Significant deficiencies identified that are not considered to be material weakness(es)?	<u> X </u> yes	_____ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> X </u> yes	_____ no
Identification of major programs:		

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u> X </u> yes _____ no

City of Weslaco, Texas
Schedule of Findings and Questioned Costs

**Section II – Findings Relating to the Financial Statement Audit as required to be reported in accordance
with Generally Accepted Government Auditing Standards**

None reported

Section III– Findings Relating to Internal Control Over Major Programs

2023-001 L Reporting Compliance Requirement (Significant Deficiency in Internal Controls over Compliance and Noncompliance)

PROGRAM

DESCRIPTION

Reference Number: 2023-001 L. Reporting Compliance Requirement
ALN 21.027 Coronavirus State and Local Fiscal Recovery Fund
Federal Award Agreement Number: 17460025442
Award Year: 2022-2023
Federal Agency: U.S. Department of Treasury

Criteria: Non-federal entities are required to establish and maintain effective internal controls over compliance in accordance with 2 CFR 200.328 and 31 CFR section 35.4 (c), states metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding are required to submit quarterly Project and Expenditure Reports.

Condition Found: During our review of the quarterly reporting process, CRI identified one quarterly report was not submitted and no documentation was maintained to support evidence that the report was reviewed and submitted.

Cause: Documentation regarding Q1 2023 project and expenditure report was not maintained.

Effect: The Department of Treasury uses the reports internally for oversight purposes and to fulfill Treasury's transparency and legal obligations. The results of the City not submitting a report timely could lead to a finding of non-compliance, which could result in development of corrective action plan or other consequences.

Questioned Cost: \$0

Recommendation: We recommend the City to document and maintain all quarterly reports that are submitted through the portal and include a print-out of all reports submitted.

Views of Responsible Officials: Management agrees with the findings. See corrective action plan beginning on page 228.

City of Weslaco, Texas
Schedule of Findings and Questioned Costs
Summary Schedule of Prior Audit Findings

Financial Statement Findings

None reported.

Federal Award Findings and Questioned Costs

None reported.

City of Weslaco, Texas

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2023

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	(2) Federal Assistance Listing Number	(3) Pass-through Entity Identifying Number	(4) Provided to Subrecipients	(5) Federal Expenditures
U.S. Department of Commerce				
Economic Development Cluster				
Economic Adjustment Assistance*	11.307		-	\$ 11,535
Total Economic Development Cluster				11,535
Total U.S. Department of Commerce			-	11,535
U.S. Department of Justice				
Federal Domestic Abuse - Bulletproof Vest Partnership Program	16.607		-	1,161
Recovery Act- Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	16.810		-	19,840
Equitable Sharing Program	16.922		-	19,372
Equitable Sharing Program	16.922		-	24,019
Total Equitable Sharing Program				43,391
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03410-UHPX	-	181,270
Passed through Office of the Governor				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	-	34,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02926-JAGX	-	11,811
Total Edward Byrne Memorial Justice Assistance Grant Program			-	45,811
Project Safe Neighborhoods	16.609	4271602	-	32,732
Violence Against Women Formula Grants	16.588	4507601	-	21,559
Crime Victim Assistance	16.575	3814603	-	65,502
Total Passed through Office of the Governor			-	165,604
Total U.S. Department of Justice			-	411,266
U.S. Department of Treasury				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	17460025442	-	2,237,037
Total U.S. Department of Treasury			-	2,237,037
US DEPARTMENT OF HOMELAND SECURITY				
Passed through Office of the Governor				
Homeland Security Grant Program	97.067	3173407	-	71,455
Homeland Security Grant Program	97.067	3173408	-	151,104
Homeland Security Grant Program	97.067	4508001	-	52,223
Homeland Security Grant Program	97.067	4507901	-	11,400
Total passed through Office of the Governor			-	286,182
Total U.S. Department of Homeland Security			-	286,182
TOTAL EXPENDITURES OF FEDERAL AWARDS			-	\$ 2,946,020

The accompanying notes are an integral part of this schedule

City of Weslaco, Texas

Notes on Accounting Policies for Federal Awards

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the City of Weslaco, Texas, for the year ended September 30, 2023. The reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Weslaco, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Sub-recipients

During the year ended September 30, 2023, the City of Weslaco, Texas had no sub-recipients.

Federal Loans and Loan Guarantees

During the year ended September 30, 2023, the City had no outstanding federal loans payable or loan guarantees.

Federally Funded Insurance

During the year ended September 30, 2023, the City had no federally funded insurance.

Noncash Awards

During the year ended September 30, 2023, the City did not have any federal awards in the form of noncash assistance.

Indirect Cost Rate

The Uniform Guidance allows an organization to elect a 10% de minimus indirect cost rate. For the year ended September 30, 2023, the City did not elect to use this rate.



Required Communications for the
City of Weslaco, Texas
City Commission and Management

September 30, 2023

April 10, 2024

City Commission and Management of
City of Weslaco, Texas

Dear City Commission and Management:

We are pleased to present the results of our audit of the financial statements of the City of Weslaco, Texas (the "City") for the year ended September 30, 2023.

This report to City Commission and management summarizes our audit, the reports issued and various analyses and observations related to the City's accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the City's fiscal year 2023 financial statements. We considered the City's current and emerging business needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of the City's personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the use of the City Commission and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 956-423-3765 or mmontemayor@cricpa.com.

Very truly yours,



Matthew Montemayor, CPA



As discussed with the management during our planning process and communicated to the City Commission in our engagement letter to you dated August 16, 2023, our audit plan represented an approach responsive to the assessment of risk for the City. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the City Commission and management, 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, in order to express an opinion on the City's financial statements for the year ending September 30, 2023.
- 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*; and Uniform Guidance 2 CFR Part 200 in order to express an opinion on compliance with requirements applicable to each major federal program.
- Report on internal control over compliance with the types of compliance requirements described in Uniform Guidance 2 CFR Part 200 and the OMB Compliance Supplement;
- Communicate directly with the City Commission and management regarding the results of our procedures;
- Address with the City of Commission and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the City Commission and management; and
- Address other audit-related projects as they arise and upon request.



We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Weslaco, Texas for the year ended September 30, 2023, and have issued our report thereon dated April 10, 2024. We did not audit the financial statements of the Weslaco Economic Development Corporation, which is the only 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 other auditors. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Auditor's responsibility under Generally Accepted Auditing Standards, Government Auditing Standards, and the Uniform Guidance.	As stated in our engagement letter dated August 16, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP), Government Auditing Standards issued by the Comptroller General of the United States, and to report in fairness of supplementary information as described in the engagement letter when considered in relation to financial statements as a whole. Our audit of the financial statements does not relieve you or management of your responsibilities. As part of our audit, we considered the internal control of the City, and internal controls related to major federal programs and an opinion on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have direct and material effect on each federal program in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), and <i>Audits of States, Local Governments, and Non-Profit Organizations</i>. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Client's responsibility	Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud. Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.
Planned scope and timing of the audit	Our initial audit plan was not significantly altered during our fieldwork.
Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i>	Please see the following section titled "Accounting Policies, Judgments & Sensitive Estimates and CRI Comments on Quality."
Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the City and how they are disclosed.</i>	The City has an overall risk that noncompliance with the requirements of laws or grant agreements could negatively impact the City. These items have been disclosed in the financial report.
Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles <i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i> <i>The auditor should also discuss the auditor's judgment about the quality, not just the acceptability, of the City's accounting policies as applied in its financial reporting.</i>	The significant accounting policies used by the City are described in Note 1 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncement: - Statement No. 96, <i>Subscription-Based Information Technology Arrangements</i> (GASB 96) - Statement No. 94, <i>Public-Private and Public-Public Partnerships and Availability Payment</i> (GASB 94) The adoption of GASB Statement No. 96 had no impact on beginning net position; although the City recognized right-to-use subscription assets and liabilities of \$277,373 as of October 1, 2022.



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<i>The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures.</i> <i>Critical accounting policies and practices applied by the City in its financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;</i> <i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; Furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.</i>	The adoption of GASB Statement No.94 had no impact on the financial statements. We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were: The disclosure of long-term debt in Note 7 to the financial statements outlines the City's outstanding debts and its ability to repay the debt as it becomes due. The financial statement disclosures are neutral, consistent, and clear.
Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i>	We encountered no significant difficulties in dealing with management in performing and completing our audit.
Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial accounting, reporting, or auditing matter, that could be significant to the financial statements or the auditors' report. This does not include those that came about based on incomplete facts or preliminary information</i>	We are pleased to report that no such disagreements arose during the course of our audit.
Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i>	None noted.



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i>	None noted.
Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by the City, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the City Commission about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i>	See "Summary of Audit Adjustments" section.
Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i>	Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i>	To our knowledge, there were no such consultations with other accountants.
Written representations <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i>	See "Management Representation Letter" section.
Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i>	See "Internal Control Findings" section.
Fraud and illegal acts <i>Fraud involving senior management, the City or</i>	We are unaware of any fraud or illegal acts involving management or causing material misstatement of



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<i>those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i>	the financial statements.
Other information in documents containing audited financial statements <i>The external auditor's responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i>	Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether: • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.
Significant unusual accounting transactions <i>Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.</i>	No significant unusual accounting transactions were noted during the year.
Required Supplementary Information <i>The auditors' responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i>	We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.
Supplementary Information in relation to the financial statements as a whole <i>The auditors' responsibility for supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i>	We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Accounting Policies, Judgements, and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the City's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The City may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Depreciation of property and equipment	The City depreciates property and equipment using the straight-line method.	X	The City follows the provisions of section 1400: <i>Reporting Capital Assets</i> , of the GASB Codification when reporting depreciation of its capital assets.	The City's recognition methods and disclosures appear appropriate.
Other post-employment benefit obligation	The City records a liability for its post-employment benefits obligation other than pensions.	X	The OPEB liability is projected using methods and assumptions as provided in the most recent actuarial valuation, in accordance with the provisions of GASB Statement No. 75. Health care cost trend rates were based on market assessments.	We evaluated the assumptions used by the actuary in determining the total OPEB liability and found them to be in accordance with the provisions of GASB 75 and reasonable in relation to the financial statements taken as a whole.

**Accounting Policies, Judgements, and Sensitive Estimates
& CRI Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Defined benefit pension plan	The City participates in the Texas Municipal Retirement System (TMRS), an agent multiple-employer plan administered by TMRS. TMRS utilizes an independent actuary to provide an actuarial valuation report specific to each participating employer. This report provides each participating employer with estimates of the total pension liability, fiduciary net position, related deferred outflows/inflows and actuarially required contributions in accordance with the provisions of GASB 68.	X	Key assumptions utilized by the actuary in making the estimates in accordance with GASB 68. The total pension liability was determined by an actuarial valuation as of December 31, 2022 with a measurement date of September 30, 2023.	We evaluated the assumptions used by the actuary in estimating the City's total pension liability, the fiduciary net position, and the related deferred outflows/inflows and found them to be in accordance with the provisions of GASB 68 and reasonable in relation to the financial statements taken as a whole.

Accounting Policies, Judgements, and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Allowance for uncollectible property taxes and EMS fees	Management's estimate of the allowance for uncollectible property taxes and EMS fees is based on historical property tax revenues, and an analysis of the collectability of individual accounts. We have evaluated key factors and assumptions used to develop the allowance in determining that is reasonable in related to the financial statements.	X	The City relies on valuations based on historical information and collectability.	The management's estimates are based on City policies and are in accordance with all applicable accounting guidelines.
Municipal Solid Waste and Landfill Obligations	Based on the audit procedures we performed with respect to the City's landfill closure and postclosure care costs, we noted that the City accounts for its related liability in accordance with all applicable standards and guidelines of the provisions of the GASB codification Section L10: <i>Landfill Closure and Postclosure Care Cost</i> .	X	Engineering estimates for the closure and post closure costs were conducted when the landfill was closed. This estimate is adjusted annually for monitoring costs and by an inflationary index.	We evaluated the key factors and assumptions used to develop the closure and postclosure care costs in determining that they are reasonable in relation to the financial statements taken as a whole.

**Accounting Policies, Judgements, and Sensitive Estimates
& CRI Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Deferred charges on refunding	Deferred charges on refunding attributable to differences in the carrying value of refunding debt and its acquisition price are recorded and amortized over the shorter of the life of the refunded or refunding debt. The City follows the provisions of Section D20: <i>Debt Extinguishments and Trouble Debt Restructuring</i>, of the GASB Codification when reporting these deferred charges.	X	The City estimates the deferred charges on refunding using amounts reported in sources and uses of funds disclosed in official debt documents relating to carrying value of refunding debt and its acquisition price.	The City's policies are in accordance with all applicable accounting guidelines and GASB.
Compensated absences	Liabilities for compensated absences attributable to services already rendered are accrued as employees earn the rights to those benefits. The City follows the provisions of Section C60: <i>Compensated Absences</i>, of the GASB Codification when reporting these liabilities.	X	The City estimates the accrued liabilities for compensated absences using leave balances accrued at the end of the fiscal year multiplied by the pay rate in effect for each employee as of the end of the fiscal year.	The City's policies are in accordance with all applicable accounting guidelines and GASB.

Accounting Policies, Judgements, and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	The City follows the provisions of Section 150: <i>Investments</i> , of the GASB Codification when reporting investments.	X	The City relies on investment valuation information from the bank or investment manager based upon financial market information to determine current or fair value.	The City's policies are in accordance with all applicable accounting guidelines and GASB.
Amortization of right-to-use assets, determination of discount rate for lease liability and fair value of underlying asset	The City amortizes right-to-use assets using the straight line method and has utilized the incremental borrowing rate to determine the lease liability and the fair value of the underlying assets.	X	The City amortizes right-to-use assets over the shorter period of the lease term or the useful life of the asset which is based on the experience with similar assets and guidance provided by GASB Statement No. 87, <i>Leases</i> . Similarly, using past experience with similar assets and the guidance provided by GASB Statement No. 87, <i>Leases</i> , the City has utilized the incremental borrowing rate to determine the measurement of the lease liability, interest payments and fair value of the underlying asset.	We evaluated the key factors and assumptions used to develop the estimated useful lives, discount rate and fair value of assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Accounting Policies, Judgements, and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Subscription-Based Information Technology Arrangements	The right-to-use subscription asset is measured at the amount of the initial measurement of the subscription liability. The subscription liability should be measured at the present value of payments expected to be made during the lease term.	X	Management's estimate for the initial measurement of right-to-use subscription asset and subscription liabilities, amortization for right-to-use subscription assets and lease payments based on lease agreements and amortizations prepared.	The City's policies are in accordance with applicable accounting guidelines.



During the course of our audit, we accumulate differences between amounts recorded by the City and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the City or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

See "Summary of Audit Adjustments" on the next page for a listing of the adjustments that were detected as a result of audit procedures and corrected by management at September 30, 2023. There were no uncorrected adjustments.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the City's operating environment that has been identified as playing a significant role in the City's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.

Summary of Audit Adjustments



Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entry JE # 18			
To record water delivery fee payable at 9/30. Need to reverse 10/1/23 payment was issued on 1/11/2024			
501-5312-544044	WATER DELIVERY FEES	149,662.04	
501-2000-001000	ACCOUNTS PAYABLE		149,662.04
Total		149,662.04	149,662.04
Adjusting Journal Entry JE # 19			
A/E to record lease purchase of diamond mower 8/21/2023 and capitalize equipment at 9/30			
101-5600-550030	PUBLIC WORKS	221,093.63	
101-4000-493000	OTHER FINANCING SOURCE		221,093.63
Total		221,093.63	221,093.63
Adjusting Journal Entry JE # 20			
A/E to record lease purchase of (5) LIFEPA 15VA Monitor/Defibrillators and capitalize equipment. Agreement was executed on 12/2021 and equipment was delivered until November 2022.			
101-5600-550020	PUBLIC SAFETY	168,079.00	
101-4000-493000	OTHER FINANCING SOURCE		168,079.00
Total		168,079.00	168,079.00
Adjusting Journal Entry JE # 44			
To record unbilled receivable at 9/30 with correct rates			
501-1001-004400	A/R UNBILLED RECEIVABLES	26,589.71	
508-1001-004400	A/R UNBILLED RECEIVABLES	17,876.32	
540-1001-004400	A/R UNBILLED RECEIVABLES	20,333.67	
501-4000-433300	WATER SALES		26,589.71
508-4000-433400	WASTEWATER SALES		15,569.34
508-4000-433450	CAPITAL IMPROVEMENT FEE		2,306.98
540-2000-001050	SALES TAX PAYABLE		1,326.68
540-4000-433600	RESIDENTIAL GARBAGE FEES		15,215.75
540-4000-433620	BRUSH FEES		3,791.24
Total		64,799.70	64,799.70
Adjusting Journal Entry JE # 45			
To record City of Westaco/CDM settlement terms and zero out retainage payable balance			
504-2000-005000	RETAINAGE PAYABLE	555,154.95	
504-5312-533010	PROFESSIONAL SERVICES	1,360,000.00	
504-2000-001000	ACCOUNTS PAYABLE		810,000.00
504-4000-473820	SETTLEMENT PROCEEDS		550,000.00
504-4000-478910	MISCELLANEOUS REVENUE		555,154.95
Total		1,915,154.95	1,915,154.95
Adjusting Journal Entry JE # 47			
To adjust A/R Delinquent Tax Balance at 9/30			
101-2005-002003	DEFERRED REVENUE - TAXES	46,287.95	
301-2005-002003	DEFERRED REVENUE - TAXES	13,924.10	
301-4000-401100	CURRENT ADVALOREM TAX	2,877.89	
302-2005-002003	DEFERRED REVENUE - TAXES	732.85	
302-4000-401100	CURRENT ADVALOREM TAX	151.47	
101-1001-004012	A/R ADV TAX - DELINQUENT		19,017.77
101-4000-401100	CURRENT ADVALOREM TAX		27,270.18
301-1001-004012	A/R ADV TAX - DELINQUENT		16,801.99
302-1001-004012	A/R ADV TAX - DELINQUENT		884.32
Total		63,974.26	63,974.26



City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

April 10, 2024

Carr, Riggs and Ingram, LLC
402 East Tyler
Harlingen, Texas 78550

This representation letter is provided in connection with your audit(s) of the financial statements of the City of Weslaco, Texas, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 10, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 16, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.



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- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City of Weslaco, Texas, is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City of Weslaco, Texas, from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of City Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City of Weslaco, Texas and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City of Weslaco, Texas's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City of Weslaco, Texas's related parties and all the related party relationships and transactions, including any side agreements.



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Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The City of Weslaco has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 27) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#).
- 28) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#).
- 29) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#).
- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures, schedule of expenditures of federal awards, necessary sections of the data collection form, and journal entries. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, Rosie Cavazos, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, schedule of expenditures of federal awards, necessary sections of the data collection form, and journal entries.
- 31) The City of Weslaco has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The City of Weslaco has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 35) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.



"The City on the Grow"



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- 36) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 37) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 38) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 39) Provisions for uncollectible receivables have been properly identified and recorded.
- 40) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 41) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 42) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 43) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 44) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 45) We have appropriately disclosed the City of Weslaco's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 46) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 47) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 48) With respect to the other supplementary information on which an in-relation-to opinion is issued:
 - a) We acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the other supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 49) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles,*



"The City on the Grow"



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and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

- b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).



"The City on the Grow"



-6-

- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- y) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: *[Handwritten Signature]*
 Title: *City Manager*

Signature: *[Handwritten Signature]*
 Title: *Finance Director*



"The City on the Grow"



Carr, Riggs & Ingram, LLC
402 East Tyler Avenue
Harlingen, TX 78550-9122
(956) 423-3765
(956) 428-7520 (fax)
CRIcpa.com

April 10, 2024

City Commission and Management
City of Weslaco, Texas

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Weslaco, Texas (the "City"), as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Weslaco, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Weslaco, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Weslaco, Texas' internal control. Our report includes 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 separately by those auditors.

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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule as items that we consider to be significant deficiencies.

During our audit we also became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. We included the accompanying chart of internal control recommendations for management's consideration. This letter does not affect our report, dated April 10, 2024, on the financial statements of the City of Weslaco, Texas.



This communication is intended solely for the information and use of the City Commission and Management and others within the City of Weslaco, Texas, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC



IP = Improvement Point	D = Control Deficiency	SD = Significant Deficiency	MW = Material Weakness
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CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
2023-001	SD	Subject to Audit L – Reporting Compliance Requirement	Refer to Schedule of Findings and Questioned Cost in ACFR.	Refer to Schedule of Findings and Questioned Cost in ACFR.	Refer to Schedule of Findings and Questioned Cost in ACFR.
002	D	Accounts Payable and Expenditures	During our audit fieldwork, CRI noted two subsequent disbursements that were related to fiscal year 2023.	Appropriate personnel from the finance department should review subsequent disbursements to properly record all expenditures within appropriate period.	This process will be reviewed and a procedure will be put in place to comply with this matter.
003	IP	Property Tax	During our audit fieldwork, CRI noted property tax receivable and revenue did not agree to county confirmation. CRI proposed adjusting journal entry to agree receivable and revenue to confirmation.	Appropriate personnel from the finance department should continue to reconcile and review property taxes throughout the year.	This process will be reviewed and a procedure will be put in place to comply with this matter.
004	IP	Unbilled Utility Accounts receivable	During review of the process of accruing unbilled utility receivables, CRI noted additional water, wastewater, garbage and brush fees needed to be accrued for.	Appropriate personnel from the finance department should review unbilled utility receivables and allowance for uncollectible is correctly calculated.	This process will be reviewed and a procedure will be put in place to comply with this matter.



CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
005	D	Capital Expenditures	During our audit fieldwork, CRI noted two capital expenditures that were not included in the Government Capital asset additions worksheet. These additions were acquired via financing arrangements and were not properly included as capital additions.	Appropriate personnel from the finance department should continue to review capital asset additions and consider assets purchased via financing to ensure all additions are included.	This process will be reviewed and a procedure will be put in place to comply with this matter.
006	D	Suspension and Debarment	For the Coronavirus State and Local Fiscal Recovery Fund, the City did not adequately document that the vendor was not suspended or debarred.	We recommend documentation of vendor review for suspension and debarment and sign-off by employee.	This process will be reviewed and a procedure will be put in place to comply with this matter.
007	IP	Cash and Investment Pools	Both PNC bank account and Texpool investment are pooled together across both governmental and proprietary funds. Due to disclosure requirements to separately classify Texpool funds as investments, the method of allocation is difficult to track.	Client should consider method of allocation to separately classify Texpool funds as investments.	This process will be reviewed and a procedure put in place to comply with this matter.



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-114	
From:			
Subject: Discussion and consideration on renewal of the agreement with Armando Martinez dba M-5 Texas Enterprises LLC Consulting Services and authorize the Mayor to execute any related documents. Possible action. (Staffed by Asst. City Manager.)			
Background: With the agreement set to expire in the next few months, staff recommends entering into a new agreement for EMS and Fire training sessions as described in the agreement. Staff is also recommending entering into a two-year agreement.			
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):			
ADELAIDA VEGA ANDREW MUNOZ Martin Garza		Created	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any: Signed 2024 Weslaco Advanced Education Consultant Contract 03-26-2024, Advanced Education Consultant Agreement between the City of Weslaco and Armando A. Martinez, M-5 Texas Enterprises LLC,			
Responsibilities upon Approval: Sign and execute agreement.			

ADVANCED EDUCATION CONSULTANT AGREEMENT

THIS CONSULTANT AGREEMENT (this “Agreement”) is made this ____ day of _____ 2024, between **M-5 Texas Enterprises, LLC (Armando A. Martinez)** (the “Consultant”) and _____ The City of Weslaco (the “City”).

WHEREAS, the City wishes to engage the services of the Consultant to perform for the City consulting services regarding EMS Training and Continuing Education. Any additional tasks not outlined in this Agreement shall be approved as an amendment to this contract and compensated as agreed to by both parties; and

WHEREAS, the Consultant wishes to assist the City in the development of such matters;

NOW, THEREFORE, in consideration of the mutual promises herein continued, the parties agree as follows:

1. **Term.** The respective duties and obligations of the parties hereto shall commence on _____, 2024 and shall continue thereafter until _____, 2026 whichever comes first, unless terminated for cause by either party giving ninety (90) days written notice to the other party.
2. **Consultation.** During the term of this Agreement, Consultant shall zealously pursue the development and continuous emergency medical education for the City. At all times, Consultant shall conduct himself for the benefit of the City, and never knowingly take any action inconsistent with the interest of the City. Consultant will not take any action that is inconsistent with Corporation’s policy or any applicable State or Federal law.
3. **Limited Liability.** The Consultant is an independent contractor of the City and is not engaged hereunder as an employee of the City. The Consultant shall not be liable to the City, or to anyone who may claim any right due to his relationship with the City or any of its employees, agents or other persons affiliated in any way with the City, for any acts or omissions in the performance of the services provided hereunder, except when said acts or omissions of the Consultant are due to his willful misconduct. The City shall indemnify and hold Consultant harmless from any obligations, costs, claims, judgments, legal fees, and other attachments arising from the performance of the services rendered to the City hereunder, except when the same shall arise due to willful misconduct of Consultant.

4. **Compensation and Expenses.** For services rendered and to be rendered hereunder, Corporation agrees to pay Consultant a total of \$4,000.00 per month for work performed in the course of completing of each of the following tasks listed below. City is responsible for all materials and certification and course costs for personnel. City shall provide instructors for the teaching of courses.
 - (a) **Continue the Advanced Education Pre-Hospital Education Program for the City's Fire Department.**
 - (b) **Plan, develop, and coordinate in-service training for EMS personnel and dispatch.**
 - (c) **Coordinate EMS Courses consistent with Texas Department of State Health Services and National Registry.**
 - (d) **Coordinate and assist with certification courses for personnel.**
 - (e) **Review training and protocols with fire personnel.**
 - (f) **Coordinate to assist with ACLS, PALS, PEPP, PHTLS and AMLS courses with fire department personnel.**
5. **Confidentiality.** Consultant recognizes and acknowledges that he may have access to certain confidential information of City or of certain corporations or individuals affiliated with City, and that all such information constitutes valuable, special and unique property of City and its affiliates. Consultant agrees that , during the term of this Agreement and for a period of six (6) months after the termination of the same, he will not, without the prior written consent of City, disclose or authorize or permit anyone under his direction to disclose to anyone not properly entitled thereto any of such confidential information.
6. **Assignment.** This Agreement is personal to Consultant and Consultant shall not subcontract or assign the performance of any portion of this Agreement without the prior written consent of the City. Any purported subcontract or agreement not approved shall be governed by the provisions of the Texas General Arbitration Act.

7. **Governing Law and Venue.** This Agreement and any dispute hereunder shall be construed under and in accordance with the law of the State of Texas, and all obligations of the parties hereunder are to be performed in _____ County, Texas.

EXECUTED this _____ day of _____, 2024

_____ City,

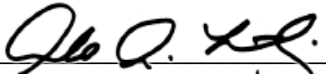
BY: _____

NAME: Adrian Gonzalez

TITLE: MAYOR

M-5 Texas Enterprises, LLC (Armando A. Martinez)

Consultant

BY: 

NAME: **M-5 Texas Enterprises, LLC (Armando A. Martinez)**

TITLE: **Consultant**

ADVANCED EDUCATION CONSULTANT AGREEMENT

THIS CONSULTANT AGREEMENT (this "Agreement") is made this 6th day of June 2023, between M-5 Texas Enterprises, LLC (Armando A. Martinez) (the "Consultant") and _____ The City of Weslaco (the "City").

WHEREAS, the City wishes to engage the services of the Consultant to perform for the City consulting services regarding EMS Training and Continuing Education. Any additional tasks not outlined in this Agreement shall be approved as an amendment to this contract and compensated as agreed to by both parties; and

WHEREAS, the Consultant wishes to assist the City in the development of such matters;

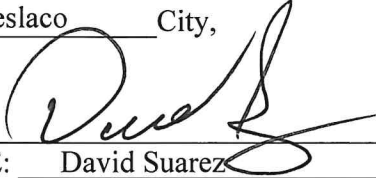
NOW, THEREFORE, in consideration of the mutual promises herein continued, the parties agree as follows:

1. **Term.** The respective duties and obligations of the parties hereto shall commence on June 6, 2023 and shall continue thereafter until May 31, 2024 whichever comes first, unless terminated for cause by either party giving ninety (90) days written notice to the other party.
2. **Consultation.** During the term of this Agreement, Consultant shall zealously pursue the development and continuous emergency medical education for the City. At all times, Consultant shall conduct himself for the benefit of the City, and never knowingly take any action inconsistent with the interest of the City. Consultant will not take any action that is inconsistent with Corporation's policy or any applicable State or Federal law.
3. **Limited Liability.** The Consultant is an independent contractor of the City and is not engaged hereunder as an employee of the City. The Consultant shall not be liable to the City, or to anyone who may claim any right due to his relationship with the City or any if its employees, agents or other persons affiliated in any way with the City, for any acts or omissions in the performance of the services provided hereunder, except when said acts or omissions of the Consultant are due to his willful misconduct. The City shall indemnify and hold Consultant harmless from any obligations, costs, claims, judgments, legal fees, and other attachments arising from the performance of the services rendered to the City hereunder, except when the same shall arise due to willful misconduct of Consultant.

4. **Compensation and Expenses.** For services rendered and to be rendered hereunder, Corporation agrees to pay Consultant a total of \$4,000.00 per month for work performed in the course of completing of each of the following tasks listed below. City is responsible for all materials and certification and course costs for personnel. City shall provide instructors for the teaching of courses.
 - (a) **Continue the Advanced Education Pre-Hospital Education Program for the City's Fire Department.**
 - (b) **Plan, develop, and coordinate in-service training for EMS personnel and dispatch.**
 - (c) **Coordinate all EMS Courses consistent with Texas Department of State Health Services and National Registry.**
 - (d) **Provide in house certification courses for personnel.**
 - (e) **Review monthly training and protocols.**
 - (f) **Coordinate ACLS, PALS, PEPP, PHTLS and AMLS courses with fire department personnel.**
5. **Confidentiality.** Consultant recognizes and acknowledges that he may have access to certain confidential information of City or of certain corporations or individuals affiliated with City, and that all such information constitutes valuable, special and unique property of City and its affiliates. Consultant agrees that , during the term of this Agreement and for a period of six (6) months after the termination of the same, he will not, without the prior written consent of City, disclose or authorize or permit anyone under his direction to disclose to anyone not properly entitled thereto any of such confidential information.
6. **Assignment.** This Agreement is personal to Consultant and Consultant shall not subcontract or assign the performance of any portion of this Agreement without the prior written consent of the City. Any purported subcontract or agreement not approved shall be governed by the provisions of the Texas General Arbitration Act.

7. **Governing Law and Venue.** This Agreement and any dispute hereunder shall be construed under and in accordance with the law of the State of Texas, and all obligations of the parties hereunder are to be performed in Hidalgo County, Texas.

EXECUTED this 6th day of June, 2023

Weslaco City,
BY: 
NAME: David Suarez
TITLE: MAYOR

6/06/23
wcc

M-5 Texas Enterprises, LLC (Armando A. Martinez)
Consultant

BY: _____
NAME: **M-5 Texas Enterprises, LLC (Armando A. Martinez)**
TITLE: **Consultant**



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-335	
From:			
Subject: Discussion and consideration to amend a consulting agreement with Ares Services DBA the Olympus Group and authorize the Mayor to execute any related documents. Possible action. (Staffed by Asst. City Manager.)			
Background: As the next legislative session is rapidly approaching, staff has been working with Ares Services on the next State and Federal Legislative sessions and appropriations requests. Based on the current agreement, compensation shall be reviewed periodically. Over the past 18 months, Ares Services has assisted the city in securing nearly \$6 million dollars in direct state and local appropriations and grant funds and is currently assisting with nearly \$100 million in appropriations, grants and loans (TXDOT, TWDB and the State of Texas) for the next calendar year. Staff recommends increasing the monthly compensation to \$10,000 per month and extending the agreement for a two-year term.			
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):			
ANDREW MUNOZ Martin Garza		Created/Initiated New	
City Manager Comments: Approve as recommended by staff.			
Staff Recommendation: Staff recommends approval.			
Attachments, if any: Amended Ares Agreement 2024			
Responsibilities upon Approval: Execute amendment			

CONSULTING AGREEMENT

This Agreement is made on April 16, 2024, between the City of Weslaco (the "City") and Ares Services Incorporated (the "Consultant"). The Consultant has extensive experience regarding the services described below, and the Company seeks to benefit from the Consultant's expertise by retaining the Consultant. The Consultant wishes to perform consulting services for the Company.

Accordingly, the Company and the Consultant agree as follows:

1. Services: The Consultant/Lobbyist shall provide assistance in grant preparation, strategies, appointments and strategic coordination in the areas of drainage and aviation to help secure funding. The assignment of other project or priorities may change and will be discussed prior to assignment.

2. Compensation: As full consideration for the consulting services provided by the Consultant, the City shall pay the Consultant \$7,500.00 per month commencing May 1st, 2024. Such compensation shall be reviewed periodically based on performance. Consultant shall submit a Monthly Progress Report to City Management Staff and City Manager Pre-approved travel expenses not to exceed \$1,000.00 per month.

3. Term and Termination: This Agreement shall be for a two-year term to expire April 2026. The agreement may be re-negotiated based on performance at any time.

4. Confidentiality: In the course of performing Consulting Services, the parties recognize that Consultant may come in contact with or become familiar with information which the Company or its subsidiaries or affiliates may consider confidential. Consultant agrees to keep all such information confidential and not to discuss or divulge it to anyone other than appropriate Company personnel or their designee.

5. Independent Contractor: Nothing herein shall be construed to create an employer-employee relationship between the Company and Consultant. Consultant is an independent contractor and not an employee of the Company or any of its subsidiaries or affiliates. The consideration set forth in Section 2 shall be the sole consideration due Consultant for the services rendered hereunder. It is understood that the Company will not withhold any amounts for payment of taxes from the compensation of Consultant hereunder. Consultant will not represent to be or hold himself out as an employee.

6. Entire Agreement and Amendments: This Agreement constitutes the entire agreement of the parties with regard to the subject matter hereof, and replaces and supersedes all other agreements or understandings, whether written or oral. No amendment or extension of the Agreement shall be binding unless in writing and signed by both parties.

7. Binding Effect, Assignment: This Agreement shall be binding upon and shall inure to the benefit of Consultant and the City of Weslaco and to the City's successors and assigns. Nothing in this Agreement shall be construed to permit the assignment by Consultant or City of any of its rights or obligations hereunder, and such assignment is expressly prohibited without the prior written consent of the other party.

8. Governing Law, Severability: This Agreement shall be governed by the laws of the State of Texas. The invalidity or unenforceability of any provision of the Agreement shall not affect the validity or enforceability of any other provision. WHEREFORE, the parties have executed this Agreement as of the date first written above.

Date: _____

City of Weslaco:

Adrian Gonzalez, **Mayor**

Attest:

Norma A Cantu, **City Secretary**

Approved As to Form:

Juan E Gonzalez, **City Attorney**

Ares Services Inc. dba The Olympus Group:

Rigoberto Villarreal



Standardized Agenda Request Form

Date of Meeting: April 16, 2024		Agenda Item No. (to be assigned by CSO): 2024-165	
From:			
Subject: Discussion and presentation and possible selection for collection services for delinquent advalorem taxes (SOQ 2023-24-22) 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:			
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):			
Rosalinda Cavazos Rosalinda Cavazos Martin Garza		Created	
City Manager Comments:			
Staff Recommendation:			
Attachments, if any: 041624 Delinquent Ad Valorem MEMO, Linebarger Response Weslaco TX SOQ 2023-24-22			
Responsibilities upon Approval:			

City of Weslaco

"The City on the Grow"



Adrian Gonzalez, Mayor
Adrian Farias, Mayor Pro-Tem, District 4
Greg Kerr, Commissioner, At-Large
Israel Gonzalez, Jr., Commissioner, At-Large
Josh Pedraza, Commissioner, District 1
Letty Lopez, Commissioner, District 2
Jose "JP" Rodriguez, Commissioner, District 3

Martin Garza, City Manager

Date: April 11, 2024

To: Mayor & City Commission

CC: Martin Garza, City Manager

From: Rosie Cavazos, Finance Director

Re: SOQ 2023-24-22 Delinquent Ad Valorem Tax Collection Services

.....

On Wednesday April 10th, the city held the opening of the submission of qualifications for the collection of delinquent ad valorem taxes. The city received qualifications from Linebarger, Goggan Blair & Sampson, LLP.

We have extended an invitation to them for a presentation at the meeting. An action item is on the agenda.

Staff awaits the direction of the commission.

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