Agenda
Crowley City Council
March 20, 2025
Work Session - 6:30 PM

Crowley City Hall
201 E. Main Street
Crowley TX 76036

Citizens may address the Council by filling out a blue "Citizen Participation" card to discuss any issue that is on the Agenda. Please turn in cards to the City Secretary. Speakers are limited to three minutes (if using a translator, the time limit will be doubled).

Work Session - March 20, 2025 - 6:30 PM

I. Call to Order and Roll Call

II. Non-Action Items for Discussion

III. Consent Agenda

All matters listed under the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

1. Discuss and consider approving the minutes from the City Council meeting held March 6, 2025.

2. Discuss and consider approving a Release of Developer's Agreement for the Landmark Crowley Addition multi-family development with Landmark at Crowley, LLC.

IV. Public Hearings

1. None

V. City Business

1. Consider and/or act upon acceptance of the annual audit report for the fiscal year ended September 30, 2024, as presented by George, Morgan & Sneed, P.C.

2. Discuss and consider entering into an Interlocal Agreement with Tarrant County Precinct 1 to reconstruct the asphalt walkway entrance leading to the ball fields and concession area at the Dionne Bagsby Sports Complex.

3. Discuss and consider approving a resolution R03-2025-447 to approve the bond issuance for an improvement project within the Karis Municipal Management District of Tarrant County.

4. Discuss and consider approval of Ordinance 03-2025-558, an ordinance amending Appendix A: Schedule of Rates, Fees and Charges of the Crowley City Code, to update certain building permit fees

5. Discuss and consider authorizing the City Manager to approve a license agreement for kiosk signs.

6. Discuss and consider approval of a service contract with TNP for the design of the Davis Drive Culvert Improvements

VI. Adjournment

I, the undersigned authority, do hereby certify that this Work Session Agenda of the Crowley City Council to be held on March 20, 2025 at 6:30 PM is a true and correct copy posted on _____, 20_____ at _____ am/ pm at Crowley City Hall, a place convenient and readily accessible to the public at all times.

Carol C Konhauser

_____
Carol C. Konhauser, City Secretary

CITY OF CROWLEY, TEXAS INCORPORATED 1972 *** SEAL

The Crowley City Hall is wheelchair accessible, and accessible parking spaces are available. Requests for accommodations must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at 817-297-2201 ext. 4000 for more information.

City of Crowley, Texas
City Council Agenda Report

Presenter: Carol Konhauser	**Meeting Date:** March 20, 2025
Department: City Secretary	**Agenda Item:** III.1.
Subject: Discuss and consider approving the minutes from the City Council meeting held March 6, 2025.	

Background:

Recommendation:

Financial Information:
None

Attachments:
1. 03062025 City Council Work Session Minutes
2. 03062025 City Council Regular Session Minutes

MINUTES OF THE CITY COUNCIL WORK SESSION HELD MARCH 6, 2025. The City Council of the City of Crowley, Texas met in Work Session on Thursday, March 6, 2025, at 6:30 PM in the City Council Chambers, 201 East Main Street, Crowley City Hall, Crowley, Texas.

Call to Order and Roll Call

Mayor Billy Davis called the Regular Session to order at 6:34 p.m. City Secretary Carol Konhauser called roll and noted a quorum was present.

Present were
Council Member Tina Pace, Council Member Jerry Beck, Council Member Jesse Johnson, Council Member Jim Hirth, Council Member Matt Foster, Council Member Scott Gilbreath, Mayor Billy Davis

City staff included:
City Manager, Lori Watson
Asst City Manager, Cristina Winner
Asst City Manager, Matt Elgin
City Secretary, Carol Konhauser
Fire Chief, Pleasant Brooks
Police Chief, Kit Long
Planning and Comm Dev Director, Rachel Roberts
Public Works Director, Mike Rocamontes
Director of Utilities, Randal Manus
EDC Director, Molly Martin
Asst Finance Director, Heather Gwin
HR Administrator, Lacy Duncan
Media Relations Coordinator, Jay HintonDowntown Events Coordinator, Julie Hepler

Absent: None

Non-Action Items for Discussion
None

Consent Agenda

1. Discuss and consider approving the minutes from the work session and regular meeting held February 20, 2025

   No discussion

City Business

1. Discuss and consider adoption of Resolution R03-2025-446 to amend the Texpool Authorized Representatives.

Asst Finance Director Heather Gwin explained the resolution had to accomplished again to add the staff accountant.

2. Discuss and consider the adoption of Ordinance **03-2025-557**, amending Chapter 2 "Administration," Article IV "Boards and Commissions," Division 4 "Library Board," of the Code of Ordinances, adding an alternate member, and revising the established meeting day on which the Library Board shall meet.

   Asst City Manager Cristina Winner explained that staff would like to add an alternate member to the Library board and change the meeting day to the 3rd Monday of the month so as not to conflict with the Planning and Zoning meeting.

3. Discuss appointing a Council Member liaison for the Library Board.

   Council Member Jim Hirth suggested Tina Pace to serve as the Library Board liaison. Council Member Tina Pace stated she would like to serve as the library board liaison.

Adjournment

As there was no further business, Mayor Billy Davis adjourned the meeting at 6:36 p.m.

ATTEST:

_____ _____

Billy Davis, Mayor Carol C. Konhauser, City Secretary

MINUTES OF THE CITY COUNCIL REGULAR SESSION HELD MARCH 6, 2025. The City Council of the City of Crowley, Texas met in Regular Session on Thursday, March 6, 2025, at 7:00 PM in the City Council Chambers, 201 East Main Street, Crowley City Hall, Crowley, Texas.

Call to Order and Roll Call

Mayor Billy Davis called the Regular Session to order at 7:00 p.m. City Secretary Carol Konhauser called roll and noted a quorum was present.

Present were
Council Member Tina Pace, Council Member Jerry Beck, Council Member Jesse Johnson, Council Member Jim Hirth, Council Member Matt Foster, Council Member Scott Gilbreath, Mayor Billy Davis

City staff included:
City Manager, Lori Watson
Asst City Manager, Cristina Winner
Asst City Manager, Matt Elgin
City Secretary, Carol Konhauser
Fire Chief, Pleasant Brooks
Police Chief, Kit Long
Planning and Comm Dev Director, Rachel Roberts
Public Works Director, Mike Rocamontes
Director of Utilities, Randal Manus
EDC Director, Molly Martin
Asst Finance Director, Heather Gwin
HR Administrator, Lacy Duncan
Media Relations Coordinator, Jay Hinton

Absent: None

Invocation and Pledge of Allegiance to the American and Texas Flags

Invocation was given by Media Relations Coordinator Jay Hinton followed by the Pledge of Allegiance to the American and Texas Flags.

Presentations/Proclamations

None

Consent Agenda

1. Discuss and consider approving the minutes from the work session and regular meeting held February 20, 2025

   Council Member Jim Hirth made the motion to Approve the consent agenda as presented;

second by Council Member Matt Foster, council voted unanimously to approve the motion as presented. Motion carried 7-0.

Public Hearings

None

City Business

1. Discuss and consider adoption of Resolution R03-2025-446 to amend the Texpool Authorized Representatives.

   Council Member Tina Pace made the motion to Approve Resolution R03-2025-446; second by Council Member Scott Gilbreath, council voted unanimously to approve the motion as presented. Motion carried 7-0.

2. Discuss and consider the adoption of Ordinance **03-2025-557**, amending Chapter 2 "Administration," Article IV "Boards and Commissions," Division 4 "Library Board," of the Code of Ordinances, adding an alternate member, and revising the established meeting day on which the Library Board shall meet.

   Council Member Matt Foster made the motion to Approve Ordinance 03-2025-557; second by Council Member Scott Gilbreath, council voted unanimously to approve the motion as presented. Motion carried 7-0.

3. Discuss appointing a Council Member liaison for the Library Board.

   Council Member Jesse Johnson made the motion to Nominate Tina Pace to serve as the liaison to the Library Board; second by Council Member Jim Hirth, council voted unanimously to approve the motion as presented. Motion carried 7-0.

Advisory Boards and Commissions

1. Discuss and consider appointing Rhiannone Harrison to the Library Board, Place 3, for the remainder of the term ending June 30, 2027.

   Council Member Tina Pace made the motion to Nominate Rhiannone Harrison to Place 3 of the Library Board for the remainder of the term ending June 30, 2027; second by Council Member Jim Hirth, council voted unanimously to approve the motion as presented. Motion carried 7-0.

Public Comment

Terri Horn, Crowley Chamber of Commerce, reminded everyone about Casino Night which would be at the Recreation Center on March 7, 2025 and that the Chamber would be holding the quarterly luncheon on March 20, 2025.

Items of Community Interest

Council Member Jesse Johnson commended the Fire Department and announced the Banquet was very nice.

Council Member Tina Pace thanked Council Member Jim Hirth for this help in contacting Oncor about the power outage this past week.

Executive Session

1. Discuss the appointment of a Municipal Court Judge pursuant to Section 551.074 of the Texas Government Code.

2. Discuss economic development issues related to negotiating a potential business opportunity within the city pursuant to Texas Gov't Code § 551.087, Business Prospect/Economic Development.

   Mayor Billy Davis announced that City Council would convene into Executive Session at 7:09 p.m. to discuss the appointment of a Municipal Court Judge pursuant to Section 551.074, of the Texas Government Code, Personnel Matters, and to discuss economic development issues related to negotiating a potential business opportunity within the city pursuant to Texas Gov't Code § 551.087, Business Prospect/Economic Development.

Reconvene and Take Action from Executive Session

At 7:37 p.m., Mayor Billy Davis announced City Council would reconvene into open session with no action to take.

Adjournment

As there was no further business, Mayor Billy Davis adjourned the meeting at 7:37 p.m.

ATTEST:

_____ _____

Billy Davis, Mayor Carol C. Konhauser, City Secretary

City of Crowley, Texas
City Council Agenda Report

Presenter: Mike Rocamontes	**Meeting Date:** March 20, 2025
Department: Public Works	**Agenda Item:** III.2.
Subject: Discuss and consider approving a Release of Developer's Agreement for the Landmark Crowley Addition multi-family development with Landmark at Crowley, LLC.	

Background:
On December 17, 2020, the City entered into a Developer's Agreement with Landmark at Crowley, LLC for the Landmark Crowley Addition multi-family development. This agreement outlined the construction of public infrastructure, including water, sewer, streets, and storm drainage systems. According to the terms, once the City has given final acceptance of all requirements specified in the agreement, it will formally terminate the Developer's Agreement and issue a release of covenant to the Developer.

Recommendation:
Staff recommends approval

Financial Information:
None

Attachments:
1. 2020 Developers Agreement - Landmark LLC - Palladium
2. Release of Developer Agreement

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03/02/2021 02:02 PM Page: 1 of 19 Fees: $91.00
AGREEMENT
SUBMITTER: CITY OF CROWLEY

MARY LOUISE NICHOLSON
COUNTY CLERK

CITY OF CROWLEY DEVELOPER'S AGREEMENT

FOR THE

LANDMARK CROWLEY ADDITION

STATE OF TEXAS §
§
COUNTY OF TARRANT §

THIS AGREEMENT is entered into on the 17th day of December 2020, between the City of Crowley, Texas, hereinafter referred to as the "CITY", and Landmark at Crowley, LLC, a Delaware limited liability company, whose address is 21500 Biscayne Blvd. Suite 402, Aventura, Florida 33180, hereinafter referred to as the "DEVELOPER".

WHEREAS, the DEVELOPER has requested the CITY to permit the development of a tract of land to be known as the Palladium Crowley Addition Lot 2 Block A (the "Addition"), as further described/depicted in the attached Exhibit "A" incorporated by reference; and

WHEREAS, the CITY approved such platting and/or development on September 14, 2020, which approval requires the construction of community facilities and improvements to serve the Addition as provided herein; and

WHEREAS, this Agreement shall operate as a covenant running with the land and shall be binding upon the DEVELOPER and its representatives, officers, agents, servants, employees, successors and assigns.

NOW, THEREFORE, the CITY and the DEVELOPER, in consideration of the mutual covenants and agreements contained herein, do mutually agree as follows:

A. ZONING, PLATTING and ADDITION PLANNING

All property owned by the DEVELOPER and located within the limits of the Addition shall be zoned and platted in accordance with the Zoning Ordinance and the General Development Ordinance of the CITY before any Building Permit will be issued. The DEVELOPER shall dedicate, at no cost to the CITY, all easements and other dedications as required by CITY regulations at the time of platting.

The DEVELOPER shall comply with all requirements in this Agreement as a

CITY OF CROWLEY DEVELOPER'S AGREEMENT

FOR THE

LANDMARK CROWLEY ADDITION

STATE OF TEXAS §
§
COUNTY OF TARRANT §

THIS AGREEMENT is entered into on the 17th day of December 2020, between the City of Crowley, Texas, hereinafter referred to as the "CITY", and Landmark at Crowley, LLC, a Delaware limited liability company, whose address is 21500 Biscayne Blvd. Suite 402, Aventura, Florida 33180, hereinafter referred to as the "DEVELOPER".

WHEREAS, the DEVELOPER has requested the CITY to permit the development of a tract of land to be known as the Palladium Crowley Addition Lot 2 Block A (the "Addition"), as further described/depicted in the attached Exhibit "A" incorporated by reference; and

WHEREAS, the CITY approved such platting and/or development on September 14, 2020, which approval requires the construction of community facilities and improvements to serve the Addition as provided herein; and

WHEREAS, this Agreement shall operate as a covenant running with the land and shall be binding upon the DEVELOPER and its representatives, officers, agents, servants, employees, successors and assigns.

NOW, THEREFORE, the CITY and the DEVELOPER, in consideration of the mutual covenants and agreements contained herein, do mutually agree as follows:

A. ZONING, PLATTING and ADDITION PLANNING

All property owned by the DEVELOPER and located within the limits of the Addition shall be zoned and platted in accordance with the Zoning Ordinance and the General Development Ordinance of the CITY before any Building Permit will be issued. The DEVELOPER shall dedicate, at no cost to the CITY, all easements and other dedications as required by CITY regulations at the time of platting.

The DEVELOPER shall comply with all requirements in this Agreement as a

condition of approval of the Addition.

B. PUBLIC IMPROVEMENTS

All public and private infrastructure improvements servicing the Addition, including streets, utilities, drainage, sidewalks, street lighting, street signage, and all other required improvements (the "Public Improvements"), shall be provided by the DEVELOPER, at no cost to the CITY, in accordance with the General Development Regulations of the Unified Development Code of the CITY and other Regulations of the CITY, and as approved by the City Engineer or his agent. The Public Improvements shall be installed within all applicable time frames in accordance with all applicable regulations of the CITY, and this Agreement.

The DEVELOPER shall engage a civil engineer licensed to practice in the State of Texas for the design and preparation of plans and specifications for the construction of the Public Improvements. The DEVELOPER shall assume all responsibility for the adequacy and accuracy of the design, plans and specifications. Engineering studies, plan/profile sheets, and other construction documents (hereinafter referred to as the "Construction Plans") prepared by the licensed engineer shall be provided by the DEVELOPER at the time of platting as required by the General Development Ordinance. Such documents shall be approved by the City Engineer or his agent prior to approval and filing of a Final Plat. Construction of such improvements shall not be initiated until a Pre-Construction Conference has been conducted regarding the proposed construction.

In accordance with the General Development Ordinance of the CITY, construction of the Public Improvements shall be subject to routine review by the City Engineer or his agent to evaluate conformance with the construction plans, project specifications and CITY standards. However, such review and evaluation shall not relieve the DEVELOPER, his engineer and/or agent of responsibility for the design, construction and maintenance of the improvements as set out in this Agreement and relevant ordinances of the CITY.

Upon completion of construction of the Public Improvements as required by this Agreement and the General Development Ordinance, the DEVELOPER shall deliver to the CITY the following **As-Built** construction plans for the Public Improvements constructed or engineered by the DEVELOPER:

1. One FULL set in AutoCAD 14 (or the City's most recent version);
2. One FULL MYLAR set;
3. One FULL Blue-Line set;
4. One Blue-Line copy of the executed ("filed") Final Plat sheet;
5. Two (2) Blue-Line copies of the Water and Sanitary Sewer Layout sheet at a scale of 1:200; and
6. One Blue-Line copy of the Storm Drain Layout sheet at a scale of 1:200.

7. Shapefiles (GIS) providing the location of water and sanitary sewer layout, storm drain layout, and street layout reflecting correct right-of-way width. The shapefiles shall be provided in the Texas NAD83 State Plane coordinate system for North Central Texas.

Building permits will be issued for the Addition for all flat work including but not limited to groundwork, sitework, utilities and foundation work, however no clearance for work above the foundation will be released and/or approved until all the Public Improvements have been installed and inspected and a Letter of Acceptance has been issued by the City.

C. CONSTRUCTION BONDS

Prior to initiating any construction for the Addition, the construction contractor(s) for the DEVELOPER shall provide the CITY with one original and one quality copy of the following construction bonds:

1. PERFORMANCE BOND

A good and sufficient Performance Bond in an amount equal to one hundred percent (100%) of the total contract price of the contract between the DEVELOPER and the Prime Contractor for the construction of the Public Improvements (and any private improvements constructed in lieu thereof), guaranteeing the full and faithful execution of the work and performance of this contract and for the protection of the CITY against any improper execution of the work or the use of inferior materials. The Performance Bond shall guarantee completion of the improvements within one year of execution of this Agreement, and shall be released within thirty (30) days of the CITY's issuance of the Letter of Acceptance.

2. PAYMENT BOND

A good and sufficient Payment Bond in an amount equal to one hundred percent (100%) of the total contract price of the contract between the DEVELOPER and the Prime Contractor for the construction of the Public Improvements (and any private improvements constructed in lieu thereof), guaranteeing payment for all labor, materials and equipment used in the construction of the improvements and shall be released within ninety (90) days of the CITY's issuance of the Letter of Acceptance.

3. MAINTENANCE BOND

A good and sufficient Maintenance Bond in an amount equal to one hundred percent (100%) of the total cost of the Public Improvements (and any private

improvements constructed in lieu thereof), guaranteeing the maintenance in good condition of the facilities for a period of two (2) years from and after the date that a Letter of Acceptance is issued by the CITY indicating that the Public Improvements have been completed by the DEVELOPER and accepted by the CITY.

Each of the above bonds shall be in a form acceptable to the CITY. Any surety company through which a bond is written shall be duly authorized to do business in the State of Texas, provided that the CITY, through its Mayor, shall retain the right to reject any surety company for any work under this Agreement regardless of such company's authorization to do business in the State of Texas. Approval by the City shall not be unreasonably withheld or delayed.

D. UTILITIES

1. WATER

All required on-site and off-site water mains, valves, fire hydrants and other improvements shall be constructed by the DEVELOPER in accordance with the plans and specifications prepared by the DEVELOPER's engineer and accepted by the CITY prior to the issuance of any building permit. The CITY shall assume maintenance responsibilities of the public water system once the two-year maintenance bond is released. All private lines will be the responsibility of the property owner.

2. SANITARY SEWER

All required on-site and off-site sanitary sewer mains, manholes and other improvements shall be constructed by the DEVELOPER in accordance with the plans and specifications prepared by the DEVELOPER's engineer and accepted by the CITY prior to the issuance of any building permit. The CITY shall assume maintenance responsibilities of the public sewer system once the two-year maintenance bond is released. All private lines will be the responsibility of the property owner.

3. DRAINAGE

All required on-site and off-site drainage improvements shall be constructed by the DEVELOPER in accordance with the plans and specifications prepared by the DEVELOPER's engineer and accepted by the CITY prior to the issuance of any building permit. The DEVELOPER agrees to comply with all applicable EPA, TCEQ and other Federal, State and local requirements

relating to the planning, permitting and management of storm water. The DEVELOPER agrees to construct the necessary drainage facilities within the Addition. These facilities shall be designed and constructed in accordance with the CITY's General Development Ordinance, and the Construction Plans. The DEVELOPER agrees to comply with all provisions of the Texas Water Code. The CITY shall assume maintenance responsibilities of the public drainage facilities once the two-year maintenance bond is released. All private lines will be the responsibility of the property owner.

4. STREETS

Developer agrees to construct the street Facilities in the Addition in accordance with plans and specifications to be prepared by the Developer's engineer and approved by the City Engineer and made a part of this agreement as Exhibit C.

The Developer will be responsible for:

a. Installation and two year operation cost of street lights, which shall be payable to the City prior to final acceptance of the Addition; or an agreement with utility provider stating that no charge to the City will be made for street lights for the two-year duration or until 80% of the lots in the Addition are occupied.

b. Installation of all street signs designating the names of the streets inside the Addition, said signs to be of a type, size, color and design standard generally employed by the Developer and approved by the City in accordance with City ordinances.

c. Installation of all regulatory signs recommended based upon the Manual of Uniform Traffic Control Devices, as prepared by the Developer's engineer, by an engineering study or direction by the City Engineer. It is understood that Developer may install signs having unique architectural features. However, should the signs be moved or destroyed by any means, the City is only responsible for replacement of standard signs utilized by the City.

All street Facilities will be subject to inspection and approval by the City. No work will begin on any street included herein prior to complying with the requirements contained elsewhere in this Agreement.

All water, sanitary sewer, and storm drainage utilities which are anticipated to be installed within the street or within the street right-of-way will be completed prior to the commencement of street construction on the specific section of street in which the utility improvements have been placed or for which they are planned.

5. Sidewalks

Sidewalks are required to be installed by the Developer before a final inspection shall be approved in accordance with the City's Subdivision Ordinance.

City acknowledges that the Developer may defer those portions of the internal sidewalks to builders; however, failure of a builder to construct such portions shall not relieve the Developer of this responsibility.

This includes the sidewalks along the FM 1187 TXDOT roadway. It is the builders obligation to obtain necessary TXDOT permits, and to adhere to TXDOT standards of construction, for sidewalks constructed in TXDOT ROW.

6. CHANGES AFTER CONSTRUCTION HAS COMMENCED

It is understood that in every construction project a decision later may be made to realign a line or service which may occur after construction has commenced. The Developer hereby agrees to advise the City Engineer as soon as possible when such a need has been identified and to work cooperatively with the City to make such utility change in a manner that will be least disruptive to street construction or stability.

E. PUBLIC FACILITIES TO BE PROVIDED BY THE CITY

1. The CITY makes no guarantee that water supply or wastewater treatment capacity will be available at any particular time or place, it being fully understood by both parties hereto that the ability of the CITY to supply water and wastewater services is subject to the CITY's water and wastewater system capacity. The CITY shall be the sole judge of the availability of such capacity to supply such water and/or wastewater services, provided, however, that the CITY will use its best efforts to insure that said water supply and wastewater treatment capacity is available.

2. The CITY does note to the DEVELOPER that an 8" water line exists on the south west corner and on the western property line of this development.

3. The CITY does note to the DEVELOPER that an 8" sanitary sewer line exists in the South Magnolia Street right of way north of the development, and along the northern border of the property.

F. FEES

1. IMPACT FEES

It is understood and agreed that impact fees will be assessed by the CITY at the time of final platting of the Addition, including the applicable sanitary sewer and water impact fees assessed by both the CITY and the City of Fort Worth. These fees must be paid prior to obtaining building permits for lots in the Addition.

2. PUBLIC UTILITIES

The DEVELOPER agrees to pay the public utility companies (Charter Communications Cable Company, SBC Telephone Company, TXU Energy Company, Atmos and ONCOR for electric service) for their required costs of main installations, for street lighting, etc. for the Addition.

G. GENERAL CONDITIONS

1. LAW COMPLIANCE

The DEVELOPER agrees to comply with all federal, state and local laws that are applicable to development of the Addition.

2. EROSION CONTROL

During construction of the Addition and after the streets and/or parking lots have been installed, the DEVELOPER agrees to keep the streets and/or parking lots free from soil build-up. The DEVELOPER agrees to use soil control measures such as silt screening, hydro-mulch, etc., to prevent soil erosion. It will be the DEVELOPER'S responsibility to present to the City Engineer a soil control development plan that will be implemented for the Addition. When, in the opinion of the City Engineer or his agent, there is sufficient soil build-up on the streets or other drainage areas and notification has been given to the DEVELOPER, the DEVELOPER will have twenty-four (24) hours to clear the soil from the streets or affected areas. If the DEVELOPER does not remove the soil from the streets or affected areas within the twenty-four (24) hours, the CITY may cause the soil to be removed either by contract or CITY forces and place the soil within the Addition at the DEVELOPER'S expense. All expenses must be paid to the CITY prior to acceptance of the Addition.

3. PRIVATE AMENITIES

It is understood that the Addition may incorporate a number of unique amenities and aesthetic improvements such as ponds, aesthetic lakes, unique

landscaping, fences and walls, street furniture, etc. and may incorporate specialty signage and accessory facilities. The DEVELOPER agrees to accept responsibility for the construction and maintenance of all such aesthetic or specialty items. The CITY shall not be responsible for the maintenance or replacement of these items under any circumstances.

4. AMENITIES WITHIN PUBLIC RIGHT-OF-WAY

Only those amenities or specialty items listed in this section may be constructed within the public right-of-way. The CITY shall not be responsible for the replacement of these items under any circumstances. The DEVELOPER, its successors and assigns, agrees to accept responsibility for the installation and maintenance of all landscaping and irrigation, as specified on the approved Construction Plans, within any open spaces or other public right-of-way within the Addition and agrees to indemnify and hold harmless the CITY from any and all damage, loss or liability of any kind whatsoever by reason of injury to property or third persons occasioned by the location of these amenities within the public right-of-way, and the DEVELOPER, its successors and assigns, shall defend and protect the CITY against all such claims and demands. The DEVELOPER shall replace any plants, trees, or grass that die with the same type of plant, tree, or grass that is the same size and in the same stage of growth as the landscaping that died.

5. VENUE

Venue for any action brought hereunder shall be in Tarrant County, Texas.

6. ASSIGNMENT

This Agreement or any part hereof or any interest herein shall not be assigned by the DEVELOPER without the express written consent of the Mayor, which consent shall not be unreasonably withheld.

7. START OF CONSTRUCTION

Before the construction of the Public Improvements, the DEVELOPER must comply with the following:

1. Payment and performance bonds must be submitted to the CITY in the name of the CITY and approved by the CITY prior to the commencement of any work.

2. At least three (3) sets of construction plans stamped "Released for Construction" by the City Engineer must be submitted.

3. All fees required to be paid to the CITY shall be paid.

4. The Developer's Agreement must be executed.

5. The DEVELOPER, or DEVELOPER's contractor, should the DEVELOPER desire, shall furnish to the CITY policies or proof of insurance which meet the CITY's Requirements.

6. A pre-construction meeting between DEVELOPER, his contractors and the CITY is required.

8. DETERMINATION OF ROUGH PROPORTIONALITY

DEVELOPER hereby agrees that the specific exactions required by the CITY and agreed to by the DEVELOPER in this Agreement (collectively the "Exactions"), and any land or property it donates to the CITY as part of the development of any of the Public Improvements, are roughly proportional to the need for such exaction or land, and DEVELOPER hereby waives any claim therefor that it may have. DEVELOPER further acknowledges and agrees that all prerequisites to such a determination of rough proportionality have been met, and that any costs incurred relative to said donation are related both in nature and extent to the impact of the Public Improvements. DEVELOPER specifically waives and releases all claims which DEVELOPER may have against the CITY: (1) related to any and all rough proportionality and individual determination requirements mandated by Subchapter Z of Chapter 212, Texas Local Government Code, as well as other requirements of a nexus between development conditions and the projected impact of the Public Improvements; (2) related to the specific exactions required by the CITY and agreed to by DEVELOPER in this Agreement; and (3) that any exactions required by this Agreement constitute a "taking" (i.e., an inverse condemnation) under the Texas or United States Constitutions.

9. CONSTRUCTION TIME

Work performed under the Agreement shall be commenced within one (1) year from the date thereof. In the event the work is not completed within two (2) years from commencement of construction, the CITY may, at its election, draw on the performance bond, or other security provided by DEVELOPER and complete such work at DEVELOPER's expense, provided however, that if the construction under this Agreement shall have started within the two (2) year period, the CITY may agree to renew the Agreement with such renewed Agreement to be in compliance with the CITY policies and ordinances in effect at that time.

10. INSPECTION FEES

The DEVELOPER and/or DEVELOPER's contractor shall deposit with the CITY the amount of three percent (3%) of the contract price of the Improvements to cover the CITY's costs to inspect the Public Improvements. Estimated costs for the Public Improvements are as shown on Exhibit "B" attached hereto. The actual fees due to the CITY shall be based on reconciled contract prices.

H. FINAL ACCEPTANCE OF GENERAL DEVELOPMENT INFRASTRUCTURE

The CITY will not issue a Letter of Acceptance until the Public Improvements are completely constructed (Final Completion) to the satisfaction of the City Engineer or his agent, provided, however, that such approval shall not be unreasonably withheld, or delayed beyond thirty (30) days of Final Completion. However, upon Substantial Completion, a "punch list" of outstanding items shall be presented to the DEVELOPER'S contractor(s) indicating those outstanding items and their deficiencies that need to be addressed for Final Completion of the Addition.

The DEVELOPER agrees to deliver to the CITY clear and unencumbered title to all the Public Improvements. Upon issuance of a Letter of Acceptance, title to all the Public Improvements mentioned herein shall be vested in the CITY and the DEVELOPER hereby relinquishes any right, title or interest in and to such improvements or any part thereof. It is understood and agreed that the CITY shall have no liability or responsibility in connection with the Public Improvements until the Letter of Acceptance is issued.

I. NON-WAIVER

The DEVELOPER expressly acknowledges that by entering into this Agreement, the DEVELOPER, its successors, heirs, assigns, grantees, trustees, and/or representatives, shall never construe this Agreement as waiving any of the requirements of the Zoning Ordinance or General Development Ordinance or any other ordinance of the CITY.

J. HOLD HARMLESS AGREEMENT

THE DEVELOPER SPECIFICALLY ACKNOWLEDGES AND AGREES THAT APPROVAL BY THE CITY ENGINEER OR OTHER CITY EMPLOYEE OF THE CONSTRUCTION PLANS OR ANY OTHER PLANS, DESIGNS OR SPECIFICATIONS SUBMITTED BY THE DEVELOPER PURSUANT TO THIS AGREEMENT SHALL NOT CONSTITUTE OR BE DEEMED TO BE A RELEASE OF THE RESPONSIBILITY AND LIABILITY OF THE DEVELOPER, HIS ENGINEER, EMPLOYEES, OFFICERS OR AGENTS FOR THE ACCURACY AND COMPETENCY OF THEIR DESIGN AND SPECIFICATIONS. SUCH APPROVAL SHALL NOT BE DEEMED TO BE AN ASSUMPTION OF SUCH RESPONSIBILITY AND LIABILITY BY THE CITY FOR ANY DEFECT IN THE DESIGN

AND SPECIFICATIONS PREPARED BY THE DEVELOPER'S ENGINEER, HIS OFFICERS, AGENTS, SERVANTS OR EMPLOYEES, IT BEING THE INTENT OF THE PARTIES THAT APPROVAL BY THE CITY ENGINEER SIGNIFIES THE CITY'S APPROVAL ON ONLY THE GENERAL DESIGN CONCEPT OF THE IMPROVEMENTS TO BE CONSTRUCTED. IN THIS CONNECTION, THE DEVELOPER SHALL, FOR A PERIOD OF TWO (2) YEARS AFTER THE ACCEPTANCE BY THE CITY OF THE COMPLETED CONSTRUCTION OF INFRASTRUCTURE FOR THE ADDITION, INDEMNIFY AND HOLD HARMLESS THE CITY, ITS OFFICERS, AGENTS, SERVANTS AND EMPLOYEES, FROM ANY LOSS, DAMAGE, LIABILITY OR EXPENSE ON ACCOUNT OF DAMAGE TO PROPERTY AND INJURIES, INCLUDING DEATH, TO ANY AND ALL PERSONS WHICH MAY ARISE OUT OF ANY DEFECT, DEFICIENCY OR NEGLIGENCE OF THE DEVELOPER'S ENGINEER'S DESIGNS AND SPECIFICATIONS INCORPORATED INTO ANY IMPROVEMENTS CONSTRUCTED IN ACCORDANCE THEREWITH, WHETHER OR NOT CAUSED, IN WHOLE OR IN PART, BY THE NEGLIGENCE OF THE CITY, ITS OFFICERS, AGENTS, SERVANTS OR EMPLOYEES, AND THE DEVELOPER SHALL DEFEND AT HIS OWN EXPENSE ANY SUITS OR OTHER PROCEEDINGS BROUGHT AGAINST THE CITY, ITS OFFICERS, AGENTS, SERVANTS OR EMPLOYEES OR ANY OF THEM, ON ACCOUNT THEREOF, AND SHALL PAY ALL EXPENSES (INCLUDING WITHOUT LIMITATION REASONABLE FEES AND EXPENSES OF ATTORNEYS) AND SATISFY ALL JUDGMENTS WHICH MAY BE INCURRED BY OR RENDERED AGAINST THEM OR ANY OF THEM IN CONNECTION THEREWITH.

THE DEVELOPER, ITS SUCCESSORS, ASSIGNS, VENDORS, GRANTEES, AND/OR TRUSTEES DO HEREBY FULLY RELEASE AND AGREE TO, INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS, SERVANTS AND EMPLOYEES FROM ALL CLAIMS, SUITS, JUDGMENTS, AND DEMANDS OF ANY NATURE WHATSOEVER, FOR PROPERTY DAMAGE OR PERSONAL INJURY, INCLUDING DEATH, RESULTING FROM OR IN ANYWAY CONNECTED WITH THIS AGREEMENT OR THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS AND FACILITIES IN THE ADDITION OR THE FAILURE TO SAFEGUARD THE CONSTRUCTION WORK, OR ANY OTHER ACT OR OMISSION OF THE DEVELOPER RELATED THERETO, WHICH ACCRUE PRIOR TO ACCEPTANCE OF THE IMPROVEMENTS BY THE CITY, WHETHER OR NOT CAUSED, IN WHOLE OR IN PART, BY THE NEGLIGENCE OF THE CITY, ITS OFFICERS, AGENTS OR EMPLOYEES.

K. DEFAULT AND TERMINATION

A. If DEVELOPER has not commenced construction within one (1) year after the execution of this Agreement or completed construction within two (2) years from the commencement date, this Agreement shall terminate; provided however that the CITY may extend the term of the Agreement as provided herein.

B. If DEVELOPER should breach any provisions of this Agreement, or commences any proceeding, voluntary or involuntary, or that any proceeding has been commenced against the DEVELOPER involving bankruptcy, insolvency, reorganization, liquidated or dissolution of the DEVELOPER or that any receiver has been appointed for the benefit of creditor, a breach of this Agreement shall be deemed to have occurred. In such event, CITY shall give DEVELOPER notice of the breach and the action necessary to cure the breach and the date by which the breach must be cured. Notice shall be sent to the DEVELOPER at the address listed in the signature line below. If DEVELOPER shall not cure the breach within the time specified, the CITY may, (i) terminate the Agreement and draw down on the security or bonds, (ii) cease issuance of any further certificates of occupancy or building permits on property owned by DEVELOPER, and (iii) file this instrument in the Mechanic's Lien records of the County as a Mechanic's lien against DEVELOPER's property; further, CITY shall be authorized to levy an assessment against DEVELOPER's property for public improvements in accordance with applicable state law. In addition, CITY shall have all remedies available by law.

L. AMENDMENTS

This Agreement may be changed or modified only with the written consent of both the DEVELOPER and the City Council of the CITY.

M. ASSESSMENT

In the event the DEVELOPER fails to comply with any of the provisions of this Agreement, the CITY shall be authorized to cease issuance of any further Certificates of Occupancy or building permits on property owned by the DEVELOPER, and the CITY shall be further authorized to file this Agreement in the Mechanic's Lien/Deed Records of Tarrant County as a mechanic's lien against the DEVELOPER'S property; and in the alternative, the CITY shall be authorized to levy an assessment against the DEVELOPER'S property for public improvements in accordance with applicable state law.

N. CONTINUITY

This Agreement shall be a covenant running with the land and shall be binding upon the DEVELOPER, its successors, heirs, assigns, grantees, trustees and/or representatives.

O. SEVERABILITY

The provisions of this Agreement are severable and, in the event any word, phrase, sentence, paragraph, section or other provision of this Agreement, or the application thereof to any person or circumstance, shall ever be determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable for any reason, the remainder of this Agreement shall

remain in full force and effect and the application thereof to any other person or circumstance shall not be affected thereby. The invalid, illegal or unenforceable provision shall be rewritten by the parties to this Agreement to accomplish the parties' original intent as nearly as possible.

P. TERMINATION AND RELEASE

Upon the satisfactory completion by the DEVELOPER and final acceptance by the CITY of all requirements of this Agreement, this Agreement shall terminate and if this Agreement has been filed in the county records, the CITY will execute a release of covenant to the DEVELOPER, its assigns, successors, grantees, trustees and/or representatives and the CITY shall file said release in the county records.

In Witness whereof, each of the parties hereto has caused this Agreement to be executed by its undersigned duly authorized representative as of the date herein above first mentioned.

Landmark at Crowley, LLC

By: Julia Baytler
(Name, Signature)

Name: Julia Baytler
(Printed or typed)

Title: Manager

CITY OF CROWLEY

By: Billy P. Davis
Billy Davis, Mayor

ATTEST:

By: Carol Konhauser
Carol Konhauser, City Secretary

CITY OF CROWLEY, TEXAS INCORPORATED SEAL

ACKNOWLEDGMENT

STATE OF FLORIDA §
§
COUNTY OF MIAMI-DADE §

BEFORE ME, the undersigned authority in and for Miami-Dade County, Florida, on this day personally appeared Julia Bayffer known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she is the Manager of Landmark at Crowley and that he/she executed the same on behalf of Landmark at Crowley for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 5th day of November, 2020

Haydely Sixto
Notary Public in and for the State of Florida

Haydely Sixto
Type or Print Notary's Name

My Commission Expires:

HAYDELY SIXTO
Notary Public - State of Florida
Commission # GG 288174
My Comm. Expires Jan 2, 2023
Bonded through National Notary Assn.

ACKNOWLEDGMENT

STATE OF TEXAS §
§
COUNTY OF TARRANT §

BEFORE ME, the undersigned authority in and for Tarrant County, Texas, on this day personally appeared Billy Davis known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she is the - Mayor of the City of Crowley and that he/she executed the same on behalf of the City of Crowley for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 12th day of December, 2020

WHITNEY M. BEATTY
Notary Public, State of Texas
Comm. Expires 08-22-2023
Notary ID 130334547

Whitney M Beatty
Notary Public in and for the State of Texas

Whitney M Beatty
Type or Print Notary's Name

My Commission Expires:
08-22-2023

EXHIBIT "A"

DESCRIPTION/DEPICTION OF ADDITION

WHEREAS Palladium Crowley 14.91, LLC is the sole owner of a 14.900 acre tract of land situated in the
J.W. Haynes Survey, Abstract Number 775, the A.B Fryrear Survey, Abstract Number 535 and the David A. Kerr Survey, Abstract Number 911, City of Crowley, Tarrant County, Texas, and being all of a called 14.900 acre tract of land described by deed to Palladium Crowley 14.91, LLC, recorded in County Clerk's File Number D218276570, Deed Records, Tarrant County, Texas, and being more particularly described by metes and bounds as follows;

BEGINNING at a 1/2" IRON ROD FOUND at the southwest corner of said called 14.900 acre tract, same being the southeast corner of Lot 1, Block A, Palladium Crowley Addition, an addition to the City of Crowley, according to the plat recorded in County Clerk's File Number D218271638, Plat Records, Tarrant County, Texas, and being on the North right-of-way line of F.M. Highway No. 1187, a variable width right-of-way, from which a TXDOT MONUMENT FOUND bears for reference North 77 Degrees 46 Minutes 35 Seconds West, a distance of 47.95 feet;

THENCE North 11 Degrees 23 Minutes 32 Seconds East, along the West line of said called 14.900 acre tract, being common with the East line of said Lot 1, a distance of 1040.36 feet, to a 1/2" CAPPED IRON ROD FOUND STAMPED "RPLS 4701" at the northwest corner of said called 14.900 acre tract, same being the northeast corner of said Lot 1, and being on the South line of a called 5.0 acre tract of land described by deed to Sandra Ruth Wilson, recorded in County Clerk's File Number D198066883, Deed Records, Tarrant County, Texas, from which a 5/8" IRON ROD FOUND at the northernmost northwest corner of said Lot 1 bears North 80 Degrees 57 Minutes 08 Seconds West, a distance of 236.16 feet;

THENCE South 80 Degrees 57 Minutes 08 Seconds East, departing said common line and along the North line of said called 14.900 acre tract, being common with the South line of said called 5.0 acre tract, and the South line of South Magnolia Street, a 55' right-of-way, a distance of 602.87 feet, to a MAG NAIL SET in asphalt pavement at the intersection of the East right-of-way line of said South Magnolia Street and the West right-of-way line of Gulf, Colorado & Santa Fe Railroad, a 100' right-of-way;

THENCE South 09 Seconds 40 Minutes 50 Seconds West, departing said common line and along the East line of said called 14.900 acre tract, being common with the West right-of-way line of said Gulf, Colorado & Santa Fe Railroad, a distance of 1039.86 feet, to a TXDOT MONUMENT FOUND at the southeast corner of said called 14.900 acre tract, being on the North right-of-way line of said F.M. Highway No. 1187;

THENCE North 84 Degrees 50 Minutes 23 Seconds West, departing said common line and along said North right-of-way line, a distance of 283.09 feet, to a TXDOT MONUMENT FOUND;

THENCE North 77 Degrees 46 Minutes 35 Seconds West, continuing along said North right-of-way line, a distance of 352.04 feet, to the POINT OF BEGINNING, and containing 14.900 acres or 649,055 square feet of land, more or less.

EXHIBIT "B"
DESCRIPTION OF ESTIMATED COSTS

The estimated Construction Cost and Inspection Fee for the public improvements are as follows:

1. Off-Site Improvements:
   - Utility Improvements — $ None ..... $ 0.00

2. On-Site Improvements:
   - Utility Improvements — $

Water lines and appurtenances	$178,484.00
Sewer lines and appurtenances	$ 7,846.00
Streets, street signs, lighting	$ 59,566.00
Storm drainage systems	$ 10,205.00

Total Estimated Construction Cost ..... $ 256,101.00

Total Estimated Inspection Fees (3%) ..... $ 7,683.03

Note: Actual Inspection Fee to be reconciled upon construction contract completion and may result in additional fees due to City or refund to Developer.

RELEASE OF DEVELOPER'S AGREEMENT

STATE OF TEXAS §
§ **KNOW ALL PERSONS BY THESE PRESENTS:**
COUNTY OF TARRANT §

This **RELEASE OF DEVELOPER'S AGREEMENT** ("Release") is entered into as of the 20th day of March, 2025, by the **CITY OF CROWLEY, TEXAS** (the "City"), a home-rule Municipality of the State of Texas.

WHEREAS, on December 17, 2020 the City entered into a developer's agreement for the Landmark Crowley Addition multi-family development with Landmark at Crowley, LLC (the "Developer") relating to the approximate 14.9 acre property known as the Palladium Crowley Addition, Lot 2, Block A (the "Addition") in the City (the "Developer's Agreement"). Said Developer's Agreement is recorded in the real property records of Tarrant County, Texas as Instrument Number D221054685; and

WHEREAS, the Developer's Agreement provided for the construction of certain public facilities and improvements by the Developer to serve the Addition, and the Developer's Agreement provided that upon final acceptance by the City of all requirements of the Developer's Agreement, that the City shall terminate the Developer's Agreement and execute a release of covenant to the Developer; and

WHEREAS, the Developer has completed all obligations under the Developer's Agreement, and the City has accepted the public facilities and improvements under the Developer's Agreement, the City has agreed and desires to terminate and release the Developer's Agreement as set forth herein.

NOW, THEREFORE, in consideration of the development of the Addition, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City agrees as follows:

Termination and Release of Developer's Agreement. The City hereby agrees to terminate and release the Developer's Agreement recorded as Instrument Number D221054685 in the real property records of Tarrant County, Texas.

IN WITNESS WHEREOF, the City has executed this release as of the date set forth above.

[signature on following page]

CITY OF CROWLEY, TEXAS
a Municipality of the State of Texas

By: _____
Lori Watson
Its: City Manager

STATE OF TEXAS

COUNTY OF TARRANT

The forgoing instrument was acknowledged before me this 20th day of March, 2025, by Lori Watson, as City Manager for the City of Crowley, Texas, on behalf of said Municipality of the State of Texas.

_____
Notary Public, State of Texas

City of Crowley, Texas
City Council Agenda Report

Presenter: Heather Gwin	**Meeting Date:** March 20, 2025
Department: Finance	**Agenda Item:** V.1.
Subject: Consider and/or act upon acceptance of the annual audit report for the fiscal year ended September 30, 2024, as presented by George, Morgan & Sneed, P.C.	

Background:
George, Morgan & Sneed, P.C. will present the audit and findings for fiscal year 2023-2024.

Recommendation:
Staff respectfully requests City Council consideration and acceptance of the annual audit report for the fiscal year ended September 30, 2024, as presented by George, Morgan & Sneed, P.C., Certified Public Accountants. Please note this is not an approval, merely an acceptance of the audit.

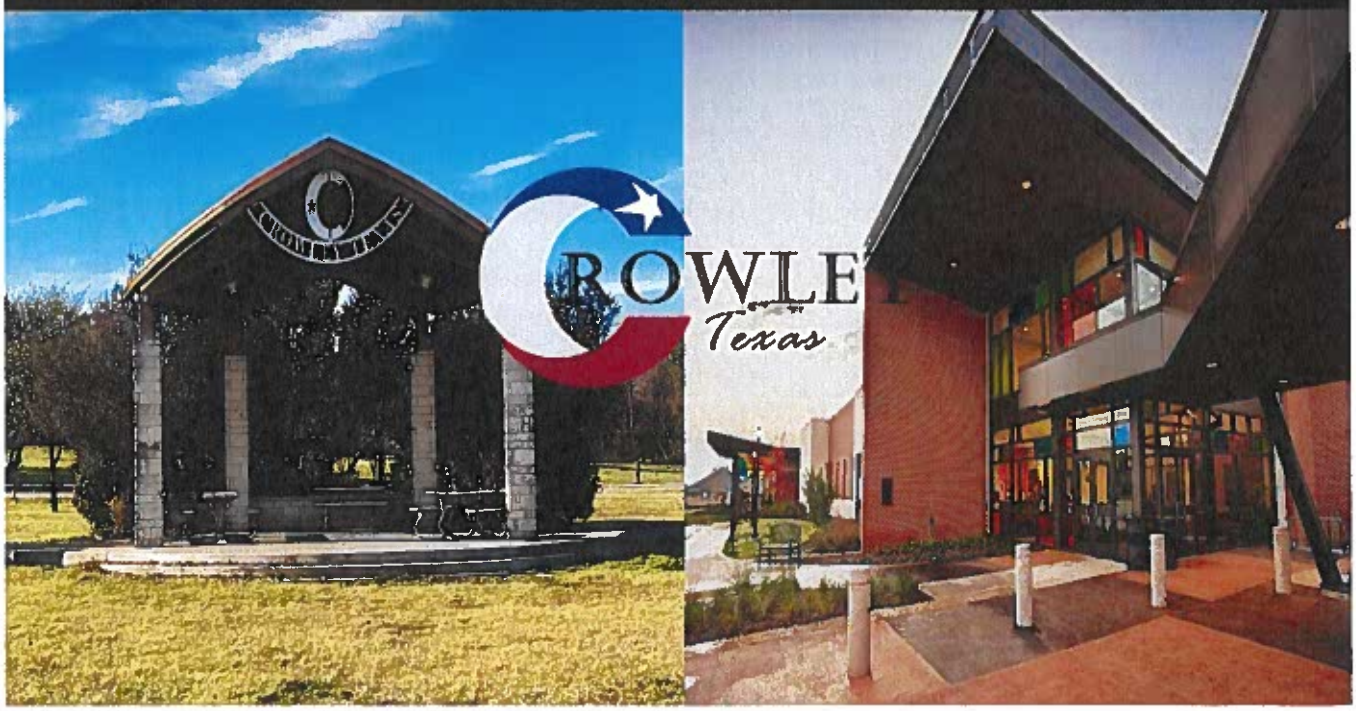
Financial Information:
None

Attachments:
1. City of Crowley 2024 Financial Statement & Audit Report

CITY OF CROWLEY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30. 2024



CITY OF CROWLEY, TEXAS
Annual Financial Report
For the Year Ended September 30, 2024

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CITY OF CROWLEY, TEXAS
Annual Financial Report
For the Year Ended September 30, 2024

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GMS CERTIFIED PUBLIC ACCOUNTANTS
GEORGE | MORGAN | SNEED

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Crowley, Texas, (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Crowley, Texas, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Crowley, 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.

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's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards *and Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of contributions and schedule of changes in total OPEB liability on pages 4 - 14 and pages 51 - 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements 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, the combining and individual nonmajor fund financial statements 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 other supplementary information listed in the table of contents 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 *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2025, on our consideration of the City of Crowley, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Crowley, Texas' internal control over financial reporting and compliance.

George, Morgan & Freed, P.C.

Weatherford, Texas
February 27, 2025

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FINANCIAL SECTION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of The City of Crowley, Texas, we offer readers of The City of Crowley's financial statements this narrative overview and analysis of the financial activities of The City of Crowley for the fiscal year ended September 30, 2024.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Crowley exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $78,557,012 (*net position*) compared to $72,428,189 for the prior year. Of this amount, $23,245,477 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.

- The City's total net position increased by $6,128,828. The City's governmental activities net position increased by $4,687,526 and the business-type activities net position increased by $1,441,302.

- As of the close of the current year, the City of Crowley's governmental funds reported combined ending fund balances of $35,456,684 compared to $36,493,917 for the prior year.

- At the end of the current year, unassigned fund balance for the general fund was $16,131,721, or 84% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City's annual financial report consists of three components (1) management's discussion and analysis, (2) the basic financial statements (government –wide financial statements, fund financial statements and notes to the financial statements) and (3) supplementary information.

Government-wide financial statements.

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position – the difference between the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – are one way to measure the City's financial health or position.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the City, one needs to consider additional nonfinancial factors such as changes in the City's tax base.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type

activities). All of the City's services are included here, such as general government, public works and safety, and community services in the governmental activities and stormwater utility and water and sewer services in the business-type or proprietary activities.

The government-wide financial statements can be found on Exhibits A-1 and B-1 of this report.

Fund financial statements.

The fund financial statements provide more detailed information about the City's most significant funds-not the City as a whole. Funds are used by the City to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Most of the City's basic services are included in governmental funds, which focus on (1) short-term inflows and outflows of spendable resources and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide a reconciliation that explains the relationship (or differences) between them.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, crime control and prevention, economic development corporation and capital projects fund which are considered major funds. Data from the other 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 the general fund, debt service fund, crime control and prevention district, economic development corporation and water and sewer fund. A budgetary comparison schedule has been provided for the general fund, crime control and prevention district and economic development corporation to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Exhibits C-1 through C-4 of this report.

Proprietary funds. Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The City maintains two types of proprietary funds. The City uses enterprise funds to account for its water and sewer and stormwater utility operations. The City uses one internal service fund to account for self-funded insurance. This service benefits both governmental and business-type functions, and it has been split between the governmental and business-type activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on Exhibits D-1 through D-3 of this report.

Notes to the financial statements provide additional information that is necessary for a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25 – 50 of this report.

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 $78,557,012 as of September 30, 2024. Below is a summary of the City's Statement of Net Position.

Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 38,551,731	$ 40,250,535	$ 16,488,224	$ 15,598,187	$ 55,039,955	$ 55,848,722
Capital assets	59,686,520	53,740,589	18,858,106	18,726,591	78,544,626	72,467,180
Total Assets	98,238,251	93,991,124	35,346,330	34,324,778	133,584,581	128,315,902
Deferred outflows of resources	2,215,732	3,147,624	197,955	245,345	2,413,687	3,392,969
Current liabilities	2,371,408	3,211,824	1,778,327	1,442,664	4,149,735	4,654,488
Noncurrent liabilities	42,079,327	42,677,561	10,982,500	11,792,763	53,061,827	54,470,324
Total liabilities	44,450,735	45,889,385	12,760,827	13,235,427	57,211,562	59,124,812
Deferred inflows of resources	211,319	144,959	18,376	10,911	229,695	155,870
Net position:						
Net investment in capital assets	31,252,874	30,203,313	10,524,228	10,238,919	41,777,102	40,442,232
Restricted	11,082,585	9,176,752	2,451,848	1,870,336	13,534,433	11,047,088
Unrestricted	13,456,471	11,724,339	9,789,006	9,214,530	23,245,477	20,938,869
Total net position	$ 55,791,930	$ 51,104,404	$ 22,765,082	$ 21,323,785	$ 78,557,012	$ 72,428,189

The largest portion of the City's net position (53%) reflects its investment in capital assets (e.g. land, buildings and improvements, infrastructure/utility systems and equipment and furniture); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (17%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of $23,245,477 may be used to meet the government's ongoing obligations to citizens and creditors.

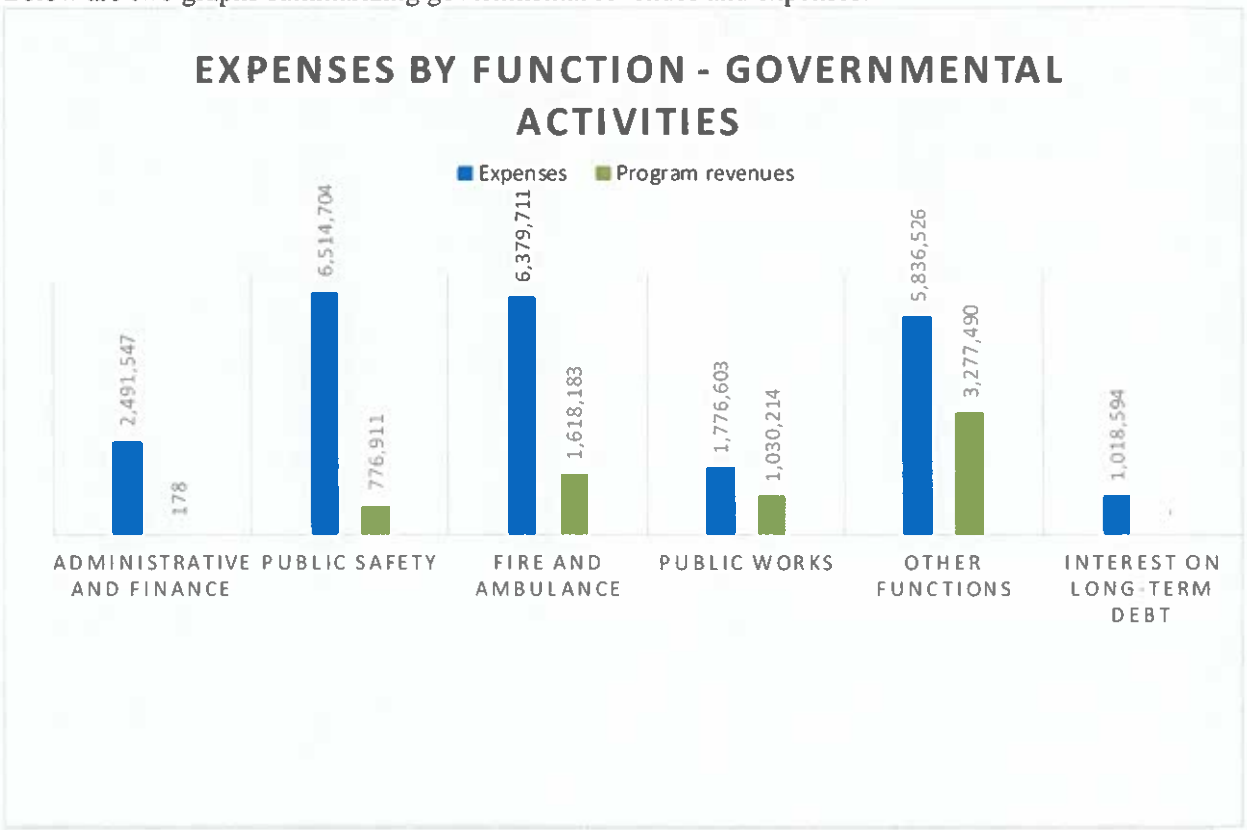
At the end of the current year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

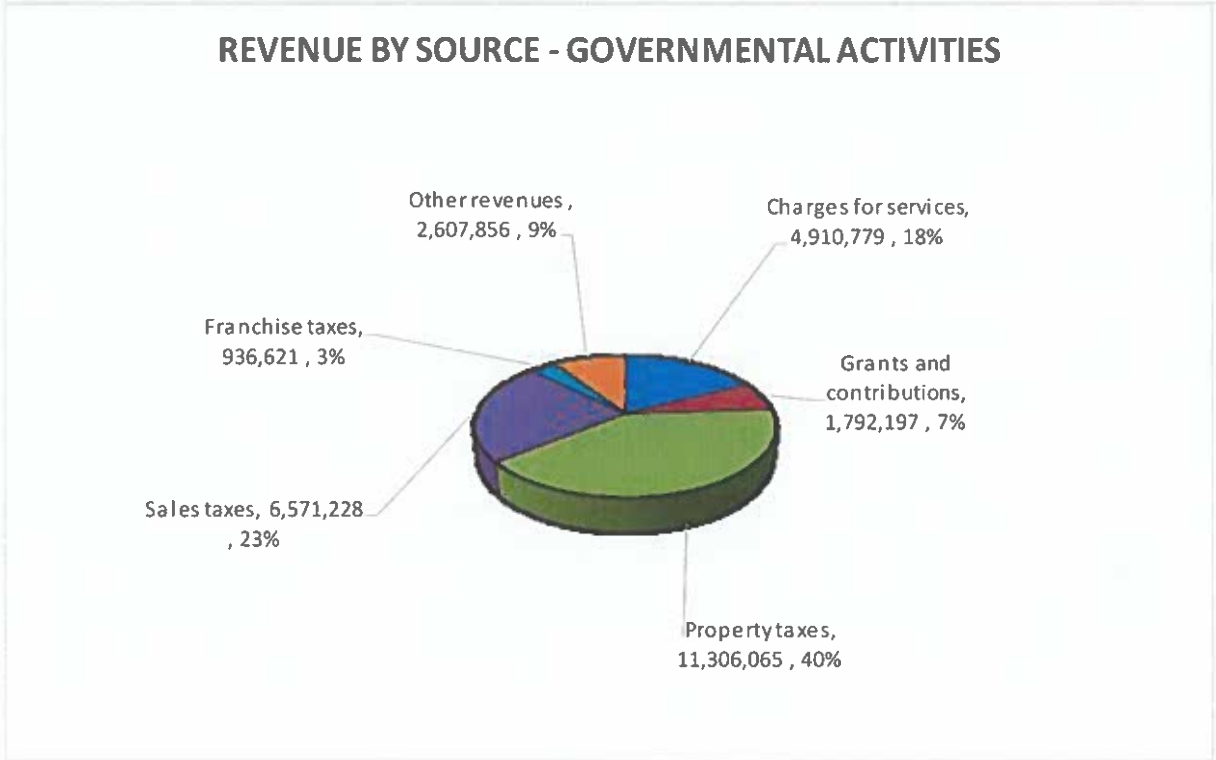
Below is a summary of the City's Statement of Activities.

Changes in Net Position

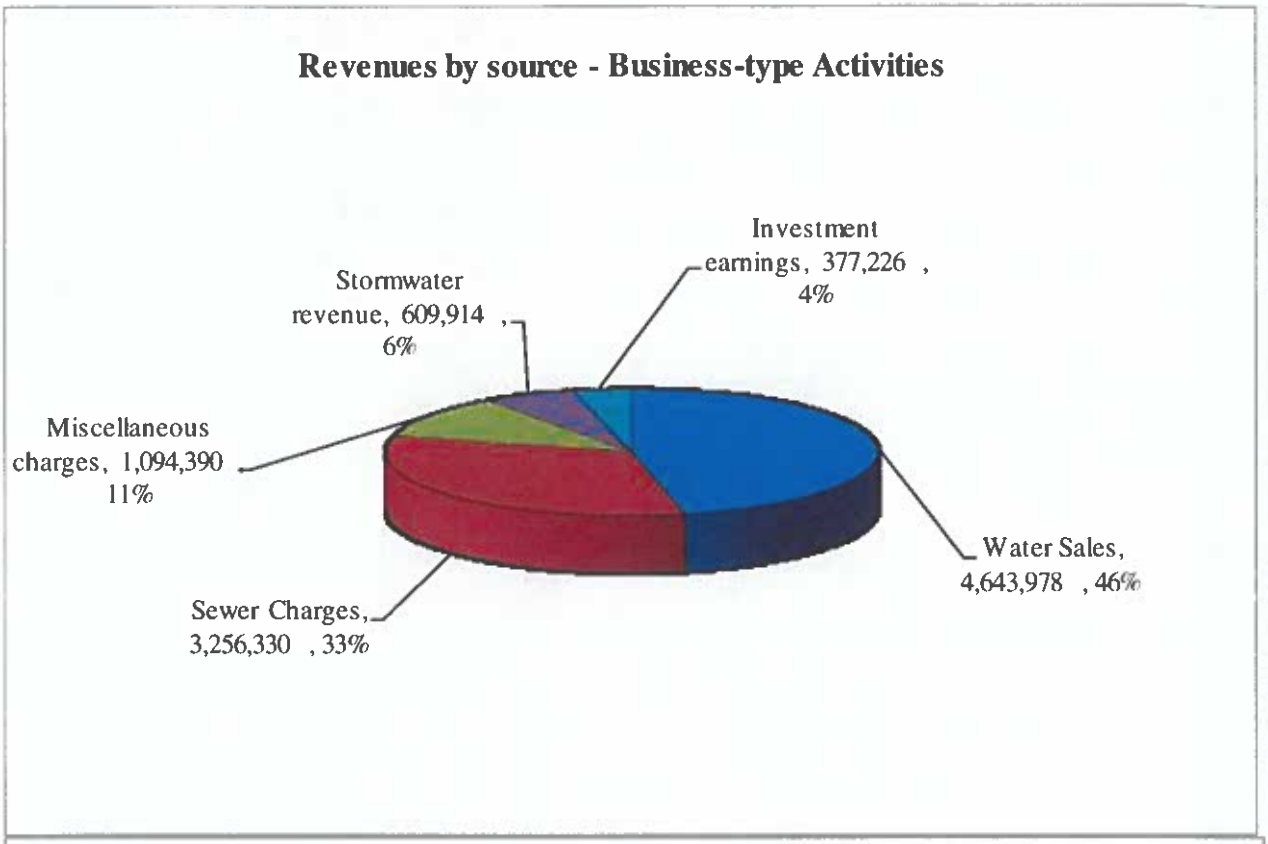
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 4,910,779	$ 4,546,863	$ 9,604,612	$ 9,392,556	$ 14,515,391	$ 13,939,419
Operating grants and contributions	761,983	566,497	-	-	761,983	566,497
Capital grants and contributions	1,030,214	2,431,403	-	-	1,030,214	2,431,403
General revenues:						
Property taxes	11,306,065	10,284,924	-	-	11,306,065	10,284,924
Sales taxes	6,571,228	5,891,266	-	-	6,571,228	5,891,266
Franchise taxes	936,621	841,504	-	-	936,621	841,504
Oil & gas royalties	67,948	134,600	-	-	67,948	134,600
Investment earnings	2,318,107	2,157,952	377,226	287,574	2,695,333	2,445,526
Gain (loss) on sale	-	492,971	-	-	-	492,971
Other revenue	169,361	100,014	-	-	169,361	100,014
Insurance recoveries	52,440	407,951	-	-	52,440	407,951
Total revenues	28,124,746	27,855,945	9,981,838	9,680,130	38,106,584	37,536,075
Expenses						
Administration and finance	2,491,547	1,836,288	-	-	2,491,547	1,836,288
Municipal court	303,233	301,597	-	-	303,233	301,597
Library	732,964	774,978	-	-	732,964	774,978
Senior citizens	87,153	37,454	-	-	87,153	37,454
Public safety	6,514,704	5,664,283	-	-	6,514,704	5,664,283
Fire and ambulance	6,379,711	5,412,534	-	-	6,379,711	5,412,534
Public works	1,776,603	1,504,340	-	-	1,776,603	1,504,340
Parks	629,933	520,335	-	-	629,933	520,335
Recreation center	1,019,692	985,398	-	-	1,019,692	985,398
Animal control	459,263	434,710	-	-	459,263	434,710
Code enforcement	81,350	102,346	-	-	81,350	102,346
Community development	691,682	661,727	-	-	691,682	661,727
Community center	13,833	13,941	-	-	13,833	13,941
Sanitation	1,118,932	1,015,293	-	-	1,118,932	1,015,293
Economic development	126,357	182,816	-	-	126,357	182,816
Nondepartmental	572,134	872,044	-	-	572,134	872,044
Interest and fiscal charges	1,018,594	1,048,049	-	-	1,018,594	1,048,049
Stormwater utility	-	-	98,021	101,511	98,021	101,511
Water and Sewer	-	-	7,862,049	6,788,427	7,862,049	6,788,427
Total expenses	24,017,686	21,368,133	7,960,070	6,889,938	31,977,756	28,258,071
Increase (decrease) in net position before transfers	4,107,060	6,487,812	2,021,768	2,790,192	6,128,828	9,278,004
Transfers	580,466	1,920,967	(580,466)	(1,920,967)	-	-
Increase (decrease) in net position	4,687,526	8,408,779	1,441,302	869,225	6,128,828	9,278,004
Net position-beginning	51,104,404	42,695,625	21,323,780	20,454,560	72,428,184	63,150,185
Net position-ending	$ 55,791,930	$ 51,104,404	$ 22,765,082	$ 21,323,785	$ 78,557,012	$ 72,428,189

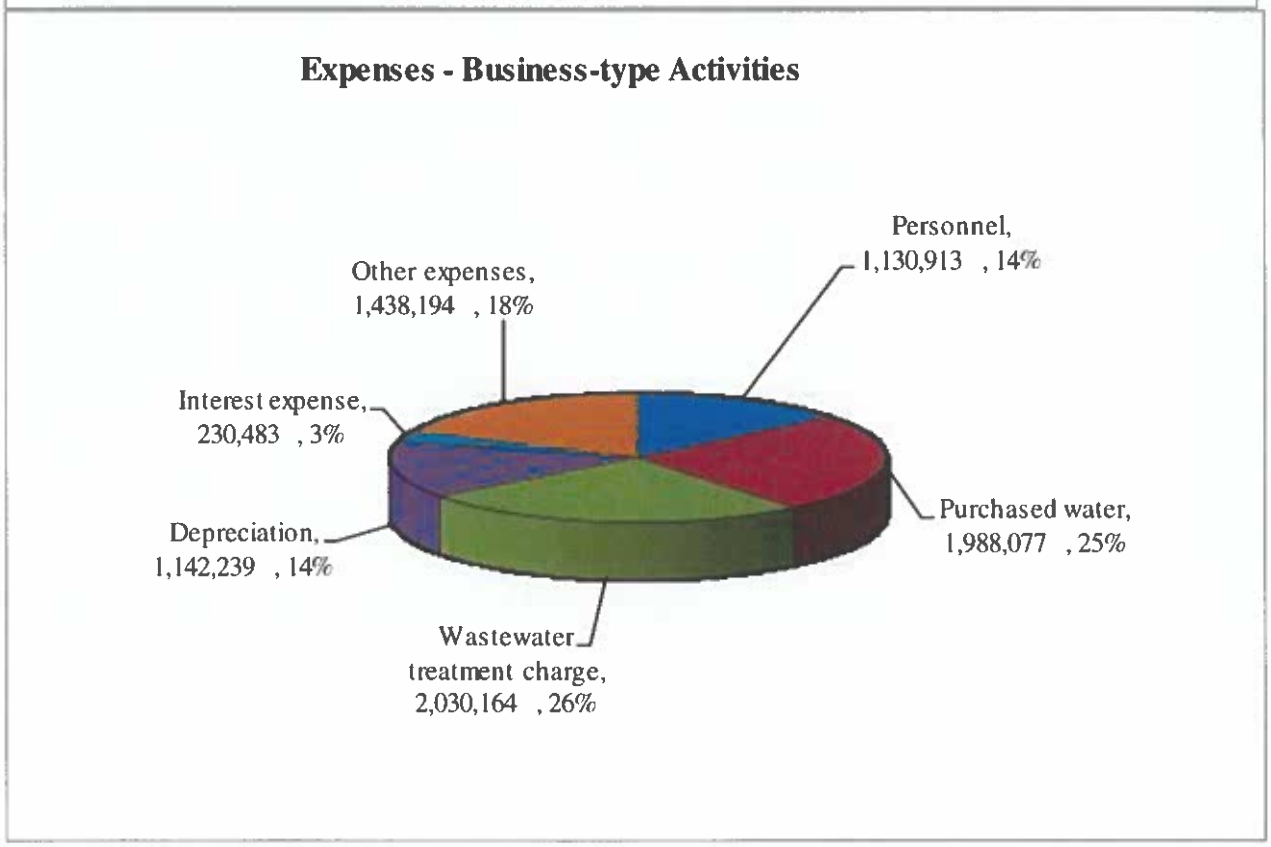
Below are two graphs summarizing governmental revenues and expenses:





Below are two graphs summarizing business-type activities revenues and expenses:





Financial Analysis of the Government's Funds

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

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

At year end, the City's governmental funds reported combined ending fund balances of $35,456,684. $16,131,721 (45%) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is restricted and nonspendable.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was $16,131,721. The fund balance of the general fund increased $1,896,506 compared to an increase of $2,295,050 in the prior year. Key factors contributing to the increase in fund balance between the two fiscal years are highlighted below:

- Revenues increased $43,058 (0.21%). The largest variances were an decrease in grants and contributions of $1,377,188 due to less CSLSRF grants spent for the Downtown Plaza/Crowley Crossing projects, an increase in property tax revenue of $548,161 due to increase in property tax values, an increase in sales tax revenue of $347,416 due to economic growth and an increase to charges for services of $237,045 due to more refuse collections and EMS revenue based on need. Investment revenues increased $49,701 and licenses and permits increased $182,437

- Expenditures increased $196,202 (1%). The variance was primarily due to a $1,679,775 decrease in capital outlays related to the downtown plaza project; $1,061,941 increase in public safety, fire and ambulance due to hiring of additional officers and salary step increases and $343,886 increase in administration due to raises, new hires, and the City Manager salary being allocated to administration. Senior citizens increased $48,956; public works increased $227,555; animal control increased $73,779 and sanitation expenses increased $103,641.

Below is a comparison of the general fund's net change in fund balance for 2024 and 2023.

REVENUES	09/30/2024	09/30/2023	Increase (Decrease)	Percent Increase (Decrease)
Taxes:				
Property	$ 8,028,064	$ 7,479,903	$ 548,161	7%
Sales	3,345,210	2,997,794	347,416	12%
Franchise	906,979	871,965	35,014	4%
Charges for service	2,472,079	2,235,034	237,045	11%
Fees and Fines	1,363,772	1,344,995	18,777	1%
Licenses and permits	939,705	757,268	182,437	24%
Grants and contributions	1,561,827	2,939,015	(1,377,188)	-47%
Oil & Gas Revenue	67,948	134,600	(66,652)	-50%
Investment Earnings	1,910,426	1,860,725	49,701	3%
Other revenue	168,161	99,814	68,347	68%
Total revenues	20,764,171	20,721,113	43,058	0.21%
EXPENDITURES				
Administrative and finance	1,561,543	1,217,657	343,886	28%
Municipal court	269,140	269,317	(177)	0%
Library	703,878	700,888	2,990	0%
Senior citizens	85,992	37,036	48,956	132%
Public safety	4,957,514	4,510,949	446,565	10%
Fire and ambulance	5,266,093	4,650,717	615,376	13%
Public works	1,036,856	809,301	227,555	28%
Parks	583,246	581,920	1,326	0%
Recreation Center	827,734	753,955	73,779	10%
Animal Control	399,718	371,865	27,853	7%
Code enforcement	86,142	95,783	(9,641)	0%
Community development	641,407	644,381	(2,974)	0%
Community center	13,833	13,941	(108)	-1%
Sanitation	1,118,932	1,015,291	103,641	10%
Nondepartmental	844,983	847,054	(2,071)	0%
Capital outlay	879,153	2,558,928	(1,679,775)	-66%
Debt service:				
Principal	7,522	8,261	(739)	-9%
Interest and fiscal charges	319	559	(240)	-43%
Total expenditures	19,284,005	19,087,803	196,202	1%
OTHER FINANCING SOURCES (USES)				
Transfers in	580,466	580,466	-	0%
Transfers out	(216,566)	(326,677)	110,111	-34%
Insurance recoveries	52,440	407,951	(355,511)	0%
Total other financing sources (uses)	416,340	661,740	(245,400)	-37%
NET CHANGE IN FUND BALANCE	$ 1,896,506	$ 2,295,050	$ (398,544)	

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

Unrestricted net position of the enterprise funds at the end of the year amounted to $9,789,006. Total net position of the enterprise funds increased $1,441,302. Total revenues increased $301,708 (3%) primarily due to an increase in water and sewer sales in the amount of $212,056 because of an increase in customers and an increase in consumption. Investment earnings increased $89,652 due to increase in interest rates. The cost of providing water, sewer and stormwater services increased $1,070,132 (16%). The increase was primarily due to $520,922 increase wastewater treatment charge, $281,338 increase in water meters and $153,193 increase in depreciation.

Unrestricted net position of the self-funded insurance internal service fund was ($87,485). Internal service fund net position decreased $55,856.

General Fund Budgetary Highlights

The City made amendments to the general fund original appropriations approved by the City Council. Overall these changes resulted in an increase in expenditures from the original budget of 7% or $1,287,591. The increase to the budget was for equipment and maintenance expenditures in the current year.

Overall, general fund actual expenditures were over budget by $512,863 primarily due to $879,153 in capital outlay expenditures that were not budgeted. The Downtown Plaza/Crowley Crossing project is partly funded by the Coronavirus State and Local Fiscal Recovery Funds and bond money.

Capital Assets

The City's investment in capital assets for its governmental and business type activities as of September 30, 2024, amounts to $78,544,626 (net of accumulated depreciation).

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

Governmental Activities:

- $1,616,982 was spent on the Downtown Plaza/Crowley Crossing Project.
- $1,052,094 was spent on the City Hall expansion.
- $835,896 was spent on the Quiet Zone project.
- $1,213,999 was spent on Motorola radios for crime control.
- $1,698,999 was spent on a Spartan Gladiator truck .

Business-type activities:

- $569,736 was spent on water and sewer line improvements.
- $82,792 was spent on a hydro excavator and implement.
- $139,691 was spent on vehicles for the water and sewer department.

The City of Crowley's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 5,565,999	$ 4,805,554	$ 121,751	$ 121,751	$ 5,687,750	$ 4,927,305
Construction in progress	13,531,519	17,656,904	569,736	186,809	14,101,255	17,843,713
Buildings and improvements	17,981,233	18,959,813	1,240,273	1,310,662	19,221,506	20,270,475
Infrastructure/utility system	16,200,125	9,248,824	16,334,093	16,657,644	32,534,218	25,906,468
Equipment and furniture	6,203,253	2,846,925	592,253	449,725	6,795,506	3,296,650
Leased equipment	204,391	222,569	-	-	204,391	222,569
Total	$ 59,686,520	$ 53,740,589	$ 18,858,106	$ 18,726,591	$ 78,544,626	$ 72,467,180

Additional information on the City's capital assets can be found in the notes to the financial statements.

Debt Administration

At the end of the year, the City had a total bonded debt of $47,087,485. Of this amount, $7,240,432 are bonded debt backed by the full faith and credit of the government, $38,566,076 are certificates of obligation secured by ad valorem taxes and surplus revenues, and $1,280,977 are revenue bonds secured by sales tax revenue. Outstanding at year-end are as follows:

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	$ 5,236,537	$ 6,499,079	$ 2,003,895	$ 2,316,673	$ 7,240,432	$ 8,815,752
Certificates of Obligation	30,030,613	28,528,647	8,535,463	9,025,502	38,566,076	37,554,149
Revenue Bonds	1,280,977	1,436,116	-	-	1,280,977	1,436,116
Total	$ 36,548,127	$ 36,463,842	$ 10,539,358	$ 11,342,175	$ 47,087,485	$ 47,806,017

The City's bond ratings are listed below:

	Standard & Poor's
General obligation bonds	AA-
Certificate of obligation bonds	AA-

No direct funded debt limitation is imposed on the City under current state law or the City's Home Rule Charter.

Additional information on the City's long-term debt can be found in Notes 8 through 10 to the financial statements.

Economic factors and the Next Year's Budgets and Rates

General fund revenues are budgeted to increase $423,179 or 2% in fiscal year 2024-2025 when compared to the 2023-2024 amended budget to $19,079,102. The adopted tax rate is $.608300 per $100 assessed value. The largest increases in the revenue budget are on property tax revenue ($771,148) and sales tax ($169,000). The largest decrease is on the fees and fines ($477,955) primarily on the development fees.

General fund expenditures are budgeted to increase $304,861 or 2% when compared to the prior year amended appropriations to $19,076,002. The largest increases are $224,384 in fire and ambulance appropriations, $520,522 in police appropriations, $183,768 in nondepartmental appropriations and $66,228 in finance appropriations. The largest decreases are $182,463 in library appropriations and $409,165 in public works appropriations.

Request for Information

This financial report is designed to provide our citizens, taxpayers, customers and all investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, you may contact the City Offices at 201 E Main St or by telephone at 817-297-2201.

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BASIC FINANCIAL STATEMENTS

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Exhibit A-1

CITY OF CROWLEY
Statement of Net Position
September 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 4,298,168	$ 6,982,643	$ 11,280,811
Investments	31,386,471	4,821,492	36,207,963
Receivables (net of allowance for uncollectibles)			
Property taxes	166,231	-	166,231
Other taxes	1,480,709	-	1,480,709
Accounts	451,633	1,121,586	1,573,219
Miscellaneous	712,260	4,709	716,969
Prepaid items	38,156	-	38,156
Inventory	18,103	90,497	108,600
Restricted assets			
Cash and cash equivalents	-	859,637	859,637
Investments	-	2,607,660	2,607,660
Capital assets			
Nondepreciable	19,097,518	691,487	19,789,005
Depreciable, net of accumulated depreciation and amortization	40,589,002	18,166,619	58,755,621
Total Assets	98,238,251	35,346,330	133,584,581
Deferred Outflows of Resources			
Deferred outflow related to pension	2,110,345	183,509	2,293,854
Deferred outflow related to OPEB	49,852	4,335	54,187
Deferred charges on refunding	55,535	10,111	65,646
Total Deferred Outflows of Resources	2,215,732	197,955	2,413,687
LIABILITIES			
Accounts payable	1,585,330	817,533	2,402,863
Accrued payroll liabilities	486,581	35,998	522,579
Due to other governments	96,223	-	96,223
Unearned revenue	21,716	-	21,716
Interest payable	181,558	65,159	246,717
Customer deposits payable	-	859,637	859,637
Noncurrent liabilities:			
Due within one year	2,988,119	853,763	3,841,882
Due in more than one year	39,091,208	10,128,737	49,219,945
Total liabilities	44,450,735	12,760,827	57,211,562
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow related to TMRS pension	95,551	8,309	103,860
Deferred inflow related to OPEB	115,768	10,067	125,835
Total deferred inflows of resources	211,319	18,376	229,695
NET POSITION			
Net investment in capital assets	31,252,874	10,524,228	41,777,102
Restricted for:			
Capital improvements	-	2,451,848	2,451,848
Debt service	639,426	-	639,426
Public safety	4,328,345	-	4,328,345
Economic development	5,730,085	-	5,730,085
Grant program	11,948	-	11,948
Donations	109,223	-	109,223
Community program	263,558	-	263,558
Unrestricted	13,456,471	9,789,006	23,245,477
Total net position	$ 55,791,930	$ 22,765,082	$ 78,557,012

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

CITY OF CROWLEY
Statement of Activities
For the Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities:				
Administration and finance	$ 2,491,547	$ 178	$ -	$ -
Municipal court	303,233	68,183	-	-
Library	732,964	12,216	8,991	-
Senior citizens	87,153	-	-	-
Public safety	6,514,704	723,518	53,393	-
Fire and ambulance	6,379,711	956,193	661,990	-
Public works	1,776,603	-	-	1,030,214
Parks	629,933	139,944	-	-
Recreation Center	1,019,692	191,508	2,200	-
Animal control	459,263	17,805	10,274	-
Code enforcement	81,350	-	-	-
Community development	691,682	1,585,371	-	-
Community center	13,833	-	1,435	-
Sanitation	1,118,932	1,215,156	-	-
Economic development	126,357	707	-	-
Nondepartmental	572,134	-	23,700	-
Interest and fiscal charges	1,018,594	-	-	-
Total governmental activities	24,017,686	4,910,779	761,983	1,030,214
Business-type activities:				
Water and sewer	7,862,049	8,994,698	-	-
Stormwater utility	98,021	609,914	-	-
Total business-type activities	7,960,070	9,604,612	-	-
Total primary government	$ 31,977,756	$ 14,515,391	$ 761,983	$ 1,030,214
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Property taxes, levied for TIRZ #1				
Sales taxes				
Franchise				
Oil and gas royalties				
Investment earnings				
Other revenue				
Insurance recoveries				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

Exhibit B-1

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (2,491,369)	$ -	$ (2,491,369)
(235,050)	-	(235,050)
(711,757)	-	(711,757)
(87,153)	-	(87,153)
(5,737,793)	-	(5,737,793)
(4,761,528)	-	(4,761,528)
(746,389)	-	(746,389)
(489,989)	-	(489,989)
(825,984)	-	(825,984)
(431,184)	-	(431,184)
(81,350)	-	(81,350)
893,689	-	893,689
(12,398)	-	(12,398)
96,224	-	96,224
(125,650)	-	(125,650)
(548,434)	-	(548,434)
(1,018,594)	-	(1,018,594)
(17,314,710)	-	(17,314,710)
-	1,132,649	1,132,649
-	511,893	511,893
-	1,644,542	1,644,542
$ (17,314,710)	$ 1,644,542	$ (15,670,168)
$ 8,105,377	$ -	$ 8,105,377
2,520,282	-	2,520,282
680,406	-	680,406
6,571,228	-	6,571,228
936,621	-	936,621
67,948	-	67,948
2,318,107	377,226	2,695,333
169,361	-	169,361
52,440	-	52,440
580,466	(580,466)	-
22,002,236	(203,240)	21,798,996
4,687,526	1,441,302	6,128,828
51,104,404	21,323,780	72,428,184
$ 55,791,930	$ 22,765,082	$ 78,557,012

Exhibit C-1

CITY OF CROWLEY
Balance Sheet
Governmental Funds
September 30, 2024

	General	Crime Control & Prevention District	Capital Projects	Economic Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 2,187,321	$ 210,797	$ 136	$ 90,228	$ 1,804,901	$ 4,293,383
Investments	14,330,735	3,887,726	8,868,874	2,698,135	1,601,001	31,386,471
Receivables (Net of allowances for uncollectibles)						
Property taxes	128,463	-	-	-	37,768	166,231
Other taxes	887,310	284,509	-	308,133	758	1,480,709
Accounts	451,633	-	-	-	-	451,633
Miscellaneous	365,892	-	-	346,355	13	712,260
Inventory	18,103	-	-	-	-	18,103
Prepaid expenses	1,065	-	-	-	-	1,065
Due from other funds	55,491	-	-	-	-	55,491
Total assets	18,426,013	4,383,032	8,869,010	3,442,851	3,444,441	38,565,346
LIABILITIES						
Accounts payable	608,502	151,856	608,032	61,086	26,494	1,455,970
Accrued payroll liabilities	486,581	-	-	-	-	486,581
Unearned revenue	19,681	-	-	-	2,035	21,716
Due to other governments	96,223	-	-	-	-	96,223
Due to other funds	-	55,491	-	-	-	55,491
Total liabilities	1,210,987	207,347	608,032	61,086	28,529	2,115,981
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	954,914	-	-	-	37,768	992,682
Total deferred inflows of resources	954,914	-	-	-	37,768	992,682
FUND BALANCES						
Nonspendable						
Inventory and prepaid expenses	19,168	-	-	-	-	19,168
Restricted	109,223	4,175,685	8,260,978	3,381,765	3,378,144	19,305,795
Unassigned	16,131,721	-	-	-	-	16,131,721
Total fund balances	16,260,112	4,175,685	8,260,978	3,381,765	3,378,144	35,456,684
Total liabilities, deferred inflows of resources and fund balances	$ 18,426,013	$ 4,383,032	$ 8,869,010	$ 3,442,851	$ 3,444,441	$ 38,565,346

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

Exhibit C-2

CITY OF CROWLEY
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
September 30, 2024

Total fund balances - governmental funds		$ 35,456,684
Capital assets used in governmental activities are not financial resources and therefore are reported in the governmental funds. The cost of these assets was $98,017,277 and the accumulated depreciation and amortization was $38,330,757. The net effect of including the ending balances of capital assets (net of depreciation and amortization) in the governmental activities is to increase net position.		59,686,520
Deferred charges on refunding related to governmental activity debt are not financial resources and, therefore, are not reported in the governmental funds.		55,535
Long-term liabilities, including $36,548,127 bonds, $202,033 lease liabilities, and $647,461 compensated absences payable are not due and payable in the current period, and, therefore are not reported as liabilities in the fund financial statements.		(37,397,621)
Net pension liability and related deferred outflows and inflows of resources are reported in the Statement of Net Position of the governmental activities but are not reported in the governmental funds.		
Net pension liability	$ (4,424,899)	
Deferred outflow related to pension	2,014,794	(2,410,105)
Net OPEB liability and related deferred outflows of resources are reported in the Statement of Net Position of the governmental activities but are not reported in the governmental funds.		
Total OPEB liability	$ (256,808)	
Deferred inflow related to OPEB	(115,768)	
Deferred outflow related to OPEB	49,852	(322,724)
Interest payable is not expected to be liquidated with available financial resources and is not reported as a liability in the fund financial statements.		(181,558)
Property taxes, franchise taxes, ems charges and municipal court fines and fees are not available soon enough to pay for the current period's expenditures and therefore are deferred revenue in the fund financial statements.		992,683
The City uses an internal service fund to charge the costs of self funded insurance to the appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.		(87,484)
Net position of governmental activities		$ 55,791,930

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

CITY OF CROWLEY
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2024

	General	Crime Control & Prevention District	Capital Projects	Economic Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes						
Property	$ 8,028,064	$ -	$ -	$ -	$ 3,177,810	$ 11,205,874
Sales	3,345,210	1,553,233	-	1,672,785	-	6,571,228
Franchise taxes	906,979	-	-	-	16,335	923,314
Charges for service	2,472,079	-	-	-	2,549	2,474,628
Fees and fines	1,363,772	-	-	-	59,233	1,423,005
Licenses and permits	939,705	-	-	-	-	939,705
Grants and contributions	1,561,827	-	-	-	230,370	1,792,197
Oil and gas revenue	67,948	-	-	-	-	67,948
Investment earnings	1,910,426	145,395	-	169,713	92,573	2,318,107
Other revenue	168,161	1,200	-	707	6,208	176,276
Total revenues	20,764,171	1,699,828	-	1,843,205	3,585,078	27,892,282
EXPENDITURES						
Current:						
Administrative and finance	1,561,543	-	-	517,001	53,649	2,132,193
Municipal court	269,140	-	-	-	22,657	291,797
Library	703,878	-	-	-	-	703,878
Senior citizens center	85,992	-	-	-	-	85,992
Public safety	4,957,514	1,050,231	-	-	6,089	6,013,834
Fire and ambulance	5,266,093	-	-	-	302,128	5,568,221
Public works	1,036,856	-	-	-	-	1,036,856
Parks	583,246	-	-	-	-	583,246
Recreation center	827,734	-	-	-	-	827,734
Animal control	399,718	-	-	-	-	399,718
Code enforcement	86,142	-	-	-	-	86,142
Community development	641,407	-	-	40,617	-	682,024
Community center	13,833	-	-	-		13,833
Sanitation	1,118,932	-	-	-	-	1,118,932
Economic development	-	-	-	66,175	570,209	636,384
Nondepartmental	844,983	-	-	-	-	844,983
Capital outlay	879,153	1,213,999	4,802,224	621,954	-	7,517,330
Debt service:						
Principal	7,522	265,000	-	429,716	1,620,000	2,322,238
Interest and fiscal charges	319	6,368	-	303,804	846,795	1,157,286
Bond issuance costs	-	76,106	-	-	-	76,106
Total expenditures	19,284,005	2,611,704	4,802,224	1,979,267	3,421,527	32,098,727
Excess (deficiency) of revenues over expenditures	1,480,166	(911,876)	(4,802,224)	(136,062)	163,551	(4,206,445)
OTHER FINANCING SOURCES (USES)						
Transfers in	580,466	-	-	102,062	74,304	756,832
Transfers out	(216,566)	-	-	-	-	(216,566)
Bonds issued	-	2,485,000	-	-	-	2,485,000
Bond premium	-	91,506	-	-	-	91,506
Insurance recoveries	52,440	-	-	-	-	52,440
Total other financing sources (uses)	416,340	2,576,506	-	102,062	74,304	3,169,212
Net change in fund balances	1,896,506	1,664,630	(4,802,224)	(34,000)	237,855	(1,037,233)
Fund balances - beginning	14,363,606	2,511,055	13,063,202	3,415,765	3,140,289	36,493,917
Fund balances - ending	$ 16,260,112	$ 4,175,685	$ 8,260,978	$ 3,381,765	$ 3,378,144	$ 35,456,684

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

Exhibit C-4

CITY OF CROWLEY

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of The Governmental Funds to the Statement of Activities For the Year Ended September 30, 2024

Total net change in fund balances - governmental funds	$	(1,037,233)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including $8,593,749 of capital outlays and $2,322,237 of debt principal payments is to increase net position.		10,915,986
The net effect of various miscellaneous transaction involving capital assets (i.e. sales and disposal) is to decrease net position.		(20,824)
Depreciation and amortization are not recognized as expenses in governmental funds since they do not require the use of current financial resources. The net effect of the current year's depreciation and amortization is to decrease net position.		(2,626,994)
Revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenues in the funds.		180,024
GASB 68 required the City to recognize their net pension liability, deferred resource inflow related to pension, and deferred resource outflow related to pension. The changes in these balances decreased net position.		(212,076)
GASB 75 required the City to recognize their total OPEB liability and deferred resource inflow related to OPEB. The changes in these balances decreased net position.		(11,302)
Current year interest payable and compensated absences of the governmental funds are not due and payable in the current period, and, therefore are not reported as liabilities or assets in the funds. The $54,677 decrease in interest payable and $82,493 increase in compensated absences and $160,121 (net) amortization of deferred charges and premiums increased net position.		132,306
The City uses an internal service fund to charge the costs of self funded insurance to the appropriate functions in other funds. The adjustment to reflect the consolidation of the internal service fund activities related to governmental activities increased net position.		(55,855)
Change in net position of governmental activities	$	4,687,526

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

Exhibit D-1

CITY OF CROWLEY
Statement of Net Position
Proprietary Funds
September 30, 2024

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer Fund	Stormwater Utility	Totals	Internal Service Fund
ASSETS				
Current Assets:				
Cash and cash equivalents	5,020,117	1,962,526	$ 6,982,643	$ 4,785
Investments	4,821,492	-	4,821,492	-
Receivables (Net of allowance for uncollectibles):				
Accounts	1,047,076	74,510	1,121,586	-
Miscellaneous	4,709	-	4,709	-
Prepaid expenses	-	-	-	37,091
Inventory	90,497	-	90,497	-
Restricted Assets				
Cash and cash equivalents	859,637	-	859,637	-
Investments	2,607,660	-	2,607,660	-
Total current assets	14,451,188	2,037,036	16,488,224	41,876
Noncurrent Assets:				
Capital assets, at cost				
Non-depreciable assets	691,487	-	691,487	-
Depreciable assets, net of accumulated depreciation	16,487,422	1,679,197	18,166,619	-
Total noncurrent assets	17,178,909	1,679,197	18,858,106	-
Total assets	31,630,097	3,716,233	35,346,330	41,876
Deferred Outflows of Resources				
Deferred outflows related to pension	183,509	-	183,509	-
Deferred outflows related to OPEB	4,335	-	4,335	-
Deferred charges on refunding	10,111	-	10,111	-
Total Deferred Outflows of Resources	$ 197,955	$ -	$ 197,955	$ -
LIABILITIES				
Current Liabilities				
Accounts payable	$ 817,533	$ -	$ 817,533	$ 129,360
Accrued payroll liabilities	35,998	-	35,998	-
Compensated absences	25,946	-	25,946	-
Current portion of long-term liabilities	827,817	-	827,817	-
Interest payable	65,159	-	65,159	-
Current Liabilities Payable from Restricted Assets				
Customer deposits payable	859,637	-	859,637	-
Total current liabilities	2,632,090	-	2,632,090	129,360
Noncurrent Liabilities				
Compensated absences	10,090	-	10,090	-
Net pension liability	384,775	-	384,775	-
Total OPEB liability	22,331	-	22,331	-
Bonds payable	9,711,541	-	9,711,541	-
Total noncurrent liabilities	10,128,737	-	10,128,737	-
Total liabilities	12,760,827	-	12,760,827	129,360
Deferred Inflows of Resources				
Deferred inflow related to pension	8,309	-	8,309	-
Deferred inflow related to OPEB	10,067	-	10,067	-
Total Deferred Inflows of Resources	18,376	-	18,376	-
NET POSITION				
Net investment in capital assets	8,845,031	1,679,197	10,524,228	-
Restricted for impact fees for capital improvements (Expendable)	2,451,848	-	2,451,848	-
Unrestricted	7,751,970	2,037,036	9,789,006	(87,485)
Total net position	$ 19,048,849	$ 3,716,233	$ 22,765,082	$ (87,485)

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

Exhibit D-2

CITY OF CROWLEY
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2024

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer Fund	Stormwater Utility	Totals	Internal Service Fund
Operating revenues				
Charges for services:				
Water Sales	$ 4,643,978	$ -	$ 4,643,978	$ -
Sewer charges	3,256,330	-	3,256,330	-
Stormwater revenue	-	609,914	609,914	-
Other revenue	1,094,390	-	1,094,390	1,419,327
Total operating revenue	8,994,698	609,914	9,604,612	1,419,327
Operating expenses				
Personnel services	1,130,913	-	1,130,913	1,515,383
Professional services	108,810	27,152	135,962	-
Purchased water	1,988,077	-	1,988,077	-
Wastewater treatment charge	2,030,164	-	2,030,164	-
Contractual services	429,837	831	430,668	-
Insurance	95,411	-	95,411	-
Administrative	32,897	1,707	34,604	-
Repairs and maintenance	652,568	-	652,568	-
Utilities	88,981	-	88,981	-
Depreciation	1,073,908	68,331	1,142,239	-
Total operating expenses	7,631,566	98,021	7,729,587	1,515,383
Operating income (loss)	1,363,132	511,893	1,875,025	(96,056)
Nonoperating revenues (expenses):				
Investment earnings	377,226	-	377,226	-
Interest expense	(230,483)	-	(230,483)	-
Total nonoperating revenues (expenses)	146,743	-	146,743	-
Income (loss) before capital contributions and transfers	1,509,875	511,893	2,021,768	(96,056)
Transfers in	569,736	-	569,736	40,200
Transfers out	(1,150,202)	-	(1,150,202)	-
Change in net position	929,409	511,893	1,441,302	(55,856)
Net position - beginning	18,119,440	3,204,340	21,323,780	(31,629)
Net position - ending	$ 19,048,849	$ 3,716,233	$ 22,765,082	$ (87,485)

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

CITY OF CROWLEY
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer Fund	Stormwater Utility	Totals	Internal Service Fund
Cash flows from operating activities:				
Cash received from customers	$ 9,156,508	$ 612,621	$ 9,769,129	$ 1,419,327
Cash paid to suppliers	(4,962,477)	(86,672)	(5,049,149)	(1,454,742)
Cash paid to employees	(1,136,682)	-	(1,136,682)	-
Net cash provided (used) by operating activities	3,057,349	525,949	3,583,298	(35,415)
Cash flow from noncapital financing activities:				
Transfers (to) from other funds	(580,466)	-	(580,466)	40,200
Net cash provided (used) by noncapital financing activities	(580,466)	-	(580,466)	40,200
Cash flow from capital and related financing activities:				
Principal payments on long-term debt	(775,000)	-	(775,000)	-
Capital outlay	(810,919)	(462,835)	(1,273,754)	-
Interest paid on capital debt	(260,941)	-	(260,941)	-
Net cash provided (used) by capital and related financing activities	(1,846,860)	(462,835)	(2,309,695)	-
Cash flow from investing activities:				
Proceeds from sales and maturities of investments	3,400,879	-	3,400,879	-
Investment earnings	377,226	-	377,226	-
Net cash provided (used) by investing activities	3,778,105	-	3,778,105	-
Net increase (decrease) in cash and cash equivalents	4,408,128	63,114	4,471,242	4,785
Cash and cash equivalents, beginning	1,471,626	1,899,412	3,371,038	-
Cash and cash equivalents, ending	$ 5,879,754	$ 1,962,526	$ 7,842,280	$ 4,785
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	$ 1,363,132	$ 511,893	$ 1,875,025	$ (96,056)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,073,908	68,331	1,142,239	-
(Increase) decrease in accounts receivable	112,964	2,707	115,671	-
(Increase) decrease in prepaid expenses	-	-	-	(3,803)
(Increase) decrease in inventory	64,652	-	64,652	-
Increase (decrease) in accounts payable	351,863	(56,982)	294,881	64,444
Increase (decrease) in accrued payroll liabilities	(263)	-	(263)	-
Increase (decrease) in customer meter deposits	48,846	-	48,846	-
Increase (decrease) in net pension balances	43,131	-	43,131	-
Increase (decrease) in total OPEB balances	4,622	-	4,622	-
Increase (decrease) in compensated absences payable	(5,506)	-	(5,506)	-
Total adjustments	1,694,217	14,056	1,708,273	60,641
Net cash provided (used) by operating activities	$ 3,057,349	$ 525,949	$ 3,583,298	$ (35,415)

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Crowley, Texas (the City) is a Home Rule city which citizens elect the mayor and six council members at large. The City operates under the Council-Manager form of government and provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the City and its inhabitants.

As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered financially accountable or other organizations whose nature and significant relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The City is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden or benefit on the City. Based on these considerations, the Crowley Crime Control and Prevention District and the Crowley Economic Development Corporation have been included in the City's reporting entity as blended component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Both component units have September 30 year ends.

Blended Component Units

The *Crowley Crime Control and Prevention District* (the "Crime District") is an entity legally separate from the City and was created by resolution of the City Council with approval by vote of the residents of Crowley. The Crime District is funded with a one half percent sales tax. The City Council services as the board of directors of the Crime District. The day-to-day operations of the Crime District are performed by City employees. For financial reporting purposes, the Crime Control and Prevention District is reported as if it were a part of the City's operations because the Crime District's governing body is the same as that of the City.

The *Crowley Economic Development Corporation* (the "Corporation") is a nonprofit development corporation formed under the Development Corporation Act of 1979 and governed by Section 4B of the Act. The Corporation was created with approval of a vote of the residents of Crowley and is governed by a seven-member board of directors appointed by the City Council. The Corporation is funded with a one-half percent sales tax. The Corporation was created to promote economic development with the City and State of Texas in order to eliminate unemployment and under employment and to promote and encourage employment and the public welfare of, for, and on behalf of the City. The Corporation may finance and undertake any such project, subject to the regulations and limitations set forth in Section 4B of the Act and a special election held in the City on February 2, 2002. For financial reporting purposes, the Corporation is reported as if it were a part of the City's operations because it provides services entirely for the City.

B. 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 activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized 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. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized when payment is due.

Property taxes, sales taxes, franchise taxes, 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 period. All other revenue items are considered to be measurable and available only when the government receives payment.

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

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 required to be accounted for in another fund.

The *crime control and prevention fund* is used to account for the resources accumulated and payments made for crime control and prevention efforts of the City.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The *general capital projects fund* accounts for the acquisition or construction of major capital assets and facilities financed by general obligation bonds or certificates of obligation of the governmental activities.

The *special revenue fund* (economic development corporation) is used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative actions.

The City reports the following major enterprise fund:

The *water and sewer fund* accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund.

Additionally, the government reports the following fund and fund types:

The *special revenue funds* are governmental funds that account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

The *stormwater utility fund* is an enterprise fund that is used to account for the maintenance of the drainage system for the City.

The City utilizes one *internal service fund* to account for self-funded health insurance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges and transfers between the governmental activities and the business-type activities, which cannot be eliminated.

Amounts reported as program revenues include 1) charges for customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds, distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. *Cash and Investments*

The City pools cash resources of its various funds to maximize its investment program. Cash applicable to a particular fund is readily identifiable. Investment income from this internal pooling is allocated to the respective funds based upon the sources of funds invested.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments that are highly liquid with maturity within three months or less when purchased. Amounts invested in Tex-Pool public investment pools are not considered cash and cash equivalents. Assets reported as cash and cash equivalents are considered cash and cash equivalents for the statement of cash flows.

2. *Interfund Receivables and Payables*

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

3. Unbilled Service

Utility operating revenues (water and sewer) are billed on monthly cycles. The City records estimated revenues for services delivered during the fiscal year, which will be billed during the next fiscal year.

4. *Inventory*

The inventories of supplies are recorded under the purchase method. Under the purchase method the inventory is first recorded as an expense when purchased and then adjusted at the end of the year to reflect the value of inventory at that date. Inventories are valued at the lower of cost or market using the first-in-first-out ("FIFO") method.

5. *Capital Assets*

Capital assets, which include property, plant, equipment and infrastructure, are reported in the applicable governmental activities or business-type activities columns in the government-wide financial statements and in the proprietary funds financial statements. The City defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, plant and equipment of the primary government and component unit are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	15 - 30 years
Infrastructure/utility systems	10 - 50 years
Equipment and furniture	2 - 15 years

6. *Compensated Absences*

It is the City's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick pay benefits. The City pays up to 200 hours of accrued vacation leave when an employee retires. Vacation and sick pay benefits are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

7. *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 statements of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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

8. *Fund Balance – Governmental Funds*

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form (such as prepaids or inventory) or are legally or contractually required to be maintained intact (such as endowment funds).

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts constrained to specific purposes by a government itself, using its highest decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint (City Council ordinance or resolution).

Assigned – includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The City has not yet adopted a policy designating who can assign amounts.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned – All amounts not included in other spendable classifications.

At September 30, 2024, the grant fund reported a deficit fund balance of $4,354. The City will fund the deficit from the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted fund balance to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been first spent out of committed funds, then assigned, and finally unassigned as needed.

The details of the fund balances of the governmental funds are as follows:

	General Fund	Crime Control & Prevention Fund	Capital Projects	Economic Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable						
Inventory and prepaid expenses	$ 19,168	$ -	$ -	$ -	$ -	$ 19,168
Restricted						
Debt Service	-	-	-	-	601,658	601,658
Capital Projects	-	-	8,260,978	-	-	8,260,978
Public Safety - Police	-	4,175,685	-	-	74,628	4,250,313
Public Safety - Court	-	-	-	-	78,032	78,032
Economic Development	-	-	-	3,381,765	2,348,320	5,730,085
Grant programs	-	-	-	-	11,948	11,948
Public Education Grant	-	-	-	-	263,558	263,558
Donations	109,223	-	-	-	-	109,223
Unassigned	16,131,721	-	-	-	-	16,131,721
	$ 16,260,112	$ 4,175,685	$ 8,260,978	$ 3,381,765	$ 3,378,144	$ 35,456,684

9. Net Position

Net position represents the difference between assets and liabilities, deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The following is a reconciliation of restricted fund balance reported in the governmental fund financial statements to restricted net position of the governmental activities reported in the government-wide financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Fund Balance (Exhibit C-1)	$ 19,305,795
Unspent proceeds from bonds reclassified to net investment in capital assets	(8,260,978)
Deferred tax revenue restricted for debt service	37,768
Restricted net position (Exhibit A-1)	$ 11,082,585

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position and then unrestricted net position.

10. *Use of Estimates*

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

11. *Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by Texas Municipal Retirement System (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.

NOTE 2: DEPOSITS AND INVESTMENTS

Substantially all operating cash and investments are maintained in consolidated cash and investment accounts. Investment income relating to consolidated investments is allocated to the individual funds monthly based on the funds' pro-rata share of total cash and investments.

The City's investment policy authorizes the City to invest in U.S. Treasury obligations, U.S. government agency and instrumentality obligations, certificates of deposit, investment-grade obligations of state, provincial and local governments and public authorities, money market mutual funds regulated by the SEC and local government investment pools wither state-administered or developed through joint powers statutes and other intergovernmental agreement legislation. During the year ended September 30, 2024, the City did not own any types of securities other than those permitted by statute.

The City invests in the TexPool, which is a local government investment pool in the State of Texas. All investments are stated at amortized cost, which is in most cases approximates the market value of the securities. The objective of TexPool is to maintain a stable $1.00 net asset value; however, the $1.00 net asset value is not guaranteed or insured by the State of Texas. All TexPool securities are marked to market daily.

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

The City's investments are as follows:

Investment	Credit Rating (1)	Weighted Average Maturities	Percentage of Total Investments	Cost	Fair Value
Investment in TexPool	AAAm	31 days	100.00%	$ 38,815,623	$ 38,815,623

(1) Per Standard and Poor's

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's funds are required to be deposited and invested under the terms of a depository contract. The City's deposits are required to be collateralized with securities held by the pledging institution's trust department or agent in the City's name. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") Insurance. At September 30, 2024, $457,055 of the City's deposits were unsecured and not covered by FDIC Insurance or collateralized with securities held by the bank's agent in the City's name. The City has not experienced any losses in such accounts. The City believes it is not exposed to any significant credit risk on cash and cash equivalents.

Credit Risk– Investments

The City controls credit risk by limiting its investments to those instruments allowed by its investment policy.

Interest Rate Risk – Investments

In accordance with its investment policy, the City manages its exposure to declines in fair market values by structuring its investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market mutual funds or similar investment pools and limiting the average maturity of the portfolio.

The City's investments at September 30, 2024 included the following:

The following cash and investments in the water and sewer fund are restricted for the following purposes:

	Restricted
Business-type Activities	
Customer deposits	$ 859,637
Construction - water fund	2,607,660
Total	$ 3,467,297

NOTE 3: PROPERTY TAX

The City's property tax is levied (assessed) each October 1, on the value listed as of the prior January 1, for all real property and personal property located in the City. Taxes are billed and due on October 1 of each year. The last date for payment without penalty is the following January 31. Delinquent penalties are added on February 1 with additional attorney fees being added on July 1. Lien attaches to properties on the January 1 following levy date. Tarrant County bills and collects the general property taxes for the City. In the governmental funds the City's property tax revenues are recognized when levied to the extent that they result in current receivables available for financing current operations. The remaining receivables are reflected in deferred revenue.

NOTE 4: RECEIVABLES

All receivables are shown net of an allowance for uncollectible accounts. The allowances for uncollectible accounts are based upon historical experience. Property tax, EMS and municipal court allowances for uncollectible accounts are equal to approximately 39%, 53% and 85% of the outstanding balances, respectively, at September 30, 2024. The allowance for water, and sewer trade accounts receivable is equal to the accounts receivable that are inactive (final billed) as of September 30, 2024. Receivables as of year-end for the City's major and nonmajor funds, including the applicable allowances for uncollectible accounts are as follows:

	General	Crime Control & Prevention	Capital Projects	Economic Development Corporation	Nonmajor Governmental	Water and Sewer	Stormwater Utility
Receivables:							
Property taxes	$ 210,250	$ -	$ -	$ -	$ 61,813	$ -	$ -
Other taxes	887,310	284,509	-	308,133	758	-	-
Accounts	901,428	-	-	-	-	1,237,324	74,510
Miscellaneous	1,500,182	-	-	346,355	13	4,709	-
Gross receivables	3,499,170	284,509	-	654,488	62,584	1,242,033	74,510
Less: allowance for uncollectibles	(1,665,872)	-	-	-	(24,045)	(190,248)	-
Net total receivables	$1,833,298	$ 284,509	$ -	$ 654,488	$ 38,539	$1,051,785	$ 74,510

NOTE 5: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position and or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has only three items that qualify for reporting in this category, deferred charges on refunding bonds, deferred outflows related to pensions and deferred outflows related to OPEB reported in the government-wide statement of net position and proprietary fund statement of net position. A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its acquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position and or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The city has two types of

NOTE 5: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

items that qualifies for reporting in this category, unavailable revenues for governmental funds and deferred inflows related to OPEB in the government-wide statement of net position and proprietary fund statement of net position. At the end of the fiscal year the components of deferred inflows in the governmental funds were as follows:

	General	Debt Service	Total Governmental Funds
Deferred property tax revenue	$ 128,463	$ 37,768	$ 166,231
Deferred franchise tax revenue	255,470	-	255,470
Deferred EMS charges revenue	370,800	-	370,800
Deferred municipal court fees and fines	200,181	-	200,181
	$ 954,914	$ 37,768	$ 992,682

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Transfers & Adjustments	Ending Balance
Governmental activities:					
Non - Depreciable Assets:					
Land	$ 4,805,554	$ 738,959	$ -	$ 21,486	$ 5,565,999
Construction in progress	17,656,904	3,641,418	-	(7,766,803)	13,531,519
Total non-depreciable assets	22,462,458	4,380,377	-	(7,745,317)	19,097,518
Depreciable Assets:					
Building and improvements	31,055,480	38,030	-	-	31,093,510
Infrastructure/utility system	24,452,996	-	-	7,656,111	32,109,107
Equipment and furniture	11,319,356	4,175,341	(112,319)	89,206	15,471,584
Intangible Right-to-Use Lease-Equipment	245,558	-	-	-	245,558
Total capital assets being depr	67,073,390	4,213,371	(112,319)	7,745,317	78,919,759
Accumulated Depreciation:					
Building and improvements	(12,095,667)	(1,016,610)	-	-	(13,112,277)
Infrastructure/utility system	(15,204,171)	(704,811)	-	-	(15,908,982)
Equipment and furniture	(8,472,431)	(887,395)	91,495	-	(9,268,331)
Accumulated Amortization:					
Intangible Right-to-Use Lease-Equipment	(22,989)	(18,178)	-	-	(41,167)
Total accumulated depr/amort	(35,795,258)	(2,626,994)	91,495	-	(38,330,757)
Governmental activities capital assets, net	$ 53,740,590	$ 5,966,754	$ (20,824)	$ -	$ 59,686,520

NOTE 6: CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Governmental activities:	
General government	$ 363,307
Court	812
Library	65,240
Public safety	497,053
Fire and ambulance	561,225
Public works	727,995
Community development	393
Parks	133,346
Recreation center	228,791
Animal control	48,832
Total depreciation expense - governmental activities	$ 2,626,994

	Beginning Balance	Increases	Decreases	Transfers & Adjustments	Ending Balance
Business-type activities:					
Non - Depreciable Assets:					
Land	$ 121,751	$ -	$ -	$ -	$ 121,751
Construction in progress	186,809	1,000,878	-	(617,951)	569,736
Total non-depreciable assets	308,560	1,000,878	-	(617,951)	691,487
Depreciable Assets:					
Building and improvements	2,289,427	-	-	-	2,289,427
Infrastructure/utility system	28,718,111	18,700	-	617,951	29,354,762
Equipment and furniture	3,099,311	254,176	-	-	3,353,487
Total capital assets being depr	34,106,849	272,876	-	617,951	34,997,676
Accumulated Depreciation:					
Building and improvements	(978,765)	(70,389)	-	-	(1,049,154)
Infrastructure/utility system	(12,060,467)	(960,202)	-	-	(13,020,669)
Equipment and furniture	(2,649,586)	(111,648)	-	-	(2,761,234)
Total accumulated depreciation	(15,688,818)	(1,142,239)	-	-	(16,831,057)
Business-type activities capital assets, net	$ 18,726,591	$ 131,515	$ -	$ -	$ 18,858,106

Depreciation expense was charged to functions/programs of the business-type activities as follows:

Business-type activities:	
Water and sewer	$ 1,073,908
Stormwater utility	68,331
Total depreciation expense - business-type activities	$ 1,142,239

NOTE 7: INTERFUND RECEIVABLE, PAYABLES AND TRANSFERS

The composition of interfund balances for the City's individual major funds and nonmajor funds at September 30, 2024, is as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General	Crime Control & Prevention	$ 55,491	Crime Control Expenses.
Total governmental funds		$ 55,491	

The composition of interfund transfers for the City's individual major funds and nonmajor funds at September 30, 2024, is as follows:

Transfer In	Transfer Out	Amount	Purpose
General	Water and Sewer	$ 580,466	Use unrestricted revenues collected in the water and sewer fund to finance various general fund programs in accordance with budgetary authorization.
EDC	General	102,062	Economic development
Grant fund	General	74,304	Fire and ambulance
Total governmental funds transfers in		$ 756,832	
Water and Sewer	Water and Sewer CIP	$ 569,736	For water and sewer construction expenses
Internal Service Fund	General	$ 40,200	Self-funded health insurance

NOTE 8: GOVERNMENTAL ACTIVITIES LONG-TERM DEBT

The general obligation bonds and certificates of obligation bonds principal and interest are paid by the debt service fund, economic development corporation and crime control and prevention district while the sales tax revenue bonds are paid solely by the economic development corporation. Repayment of principal and interest maturities is principally made from property and sales tax revenues. Also, for governmental activities, compensated absences, pension liability and other postemployment benefit liability are generally liquidated by the general fund.

NOTE 8: GOVERNMENTAL ACTIVITIES LONG-TERM DEBT (continued)

As of September 30, 2024, the City had the following governmental activities long-term debt outstanding:

	09/30/2023	Additions	Retirements	09/30/2024	Due Within One Year
General Obligation Bonds					
Direct Placements					
$4,920,000; General Obligation Refunding Bonds, Series 2013, due in semi-annual installments from 2/1/2014; 2.19% until 2/1/2025.	$ 765,000	$ -	$ 500,000	$ 265,000	$ 265,000
Total	765,000	-	500,000	265,000	265,000
Not Direct Placements					
$4,745,000; General Obligation Refunding Bonds, Series 2017, due in semi-annual installments from 2/1/2018; 3.00% until 2/1/2029.	3,000,000	-	460,000	2,540,000	475,000
Series 2017 unamortized bond premium	122,713	-	20,940	101,773	20,940
$2,580,000; General Obligation Refunding Bonds, Series 2021, due in semi-annual installments from 2/1/2023; 2.00% - 5.00% until 2/1/2032.	2,355,000	-	230,000	2,125,000	235,000
Series 2021 unamortized bond premium	256,366	-	51,602	204,764	51,602
Total	5,734,079	-	762,542	4,971,537	782,542
Total General Obligation Bonds	$ 6,499,079	$ -	$ 1,262,542	$ 5,236,537	$ 1,047,542

NOTE 8: GOVERNMENTAL ACTIVITIES LONG-TERM DEBT (Continued)

	09/30/2023	Additions	Retirements	09/30/2024	Due Within One Year
Certificates of Obligation					
$2,970,000; Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2016 due in annual installments from 2/1/17; 2.00% - 3.00% until 2/1/2025.	2,140,000	-	145,000	1,995,000	145,000
Series 2016 unamortized premium	47,237	-	3,633	43,604	3,633
$11,080,000; Combination and Limited Pledge Revenue Certificates of Obligation, Series 2018 due in annual installments from 8/1/19; 3.50% - 5.00% until 8/1/2038.	9,295,000	-	455,000	8,840,000	480,000
Series 2018 unamortized premium	454,593	-	30,307	424,286	30,307
$3,000,000; Combination and Limited Pledge Revenue Certificates of Obligation, Series 2020 due in annual installments from 2/1/21; 3.00% - 6.00% until 2/1/2040.	2,770,000	-	115,000	2,655,000	120,000
Series 2020 unamortized premium	67,447	-	3,968	63,479	3,968
$12,885,000; Combination and Limited Pledge Revenue Certificates of Obligation, Series 2021 due in annual installments from 2/1/22; 2.00% - 5.00% until 2/1/2041.	12,645,000	-	260,000	12,385,000	460,000
Series 2021 unamortized premium	1,109,370	-	61,632	1,047,738	61,632
$2,485,000; Combination and Limited Pledge Revenue Certificates of Obligation, Series 2024 due in annual installments from 2/1/24; 2.00% - 5.00% until 2/1/2044.	-	2,485,000	-	2,485,000	-
Series 2024 unamortized premium	-	91,506	-	91,506	-
Total Certificates of Obligation	$ 28,528,647	$ 2,576,506	$ 1,074,540	$ 30,030,613	$ 1,304,540
Revenue Bonds					
$2,180,000; Sales Tax Revenue Bonds, Taxable Series 2016 due in annual installments from 8/1/17; 3.00% - 5.00% until 8/1/2031.	$ 1,355,000	$ -	$ 145,000	$ 1,210,000	$ 150,000
Series 2016 unamortized premium	81,116	-	10,139	70,977	10,139
Total Revenue Bonds	$ 1,436,116	$ -	$ 155,139	$ 1,280,977	$ 160,139
Leases	$ 214,270	$ -	$ 12,237	$ 202,033	$ 9,726
Total OPEB liability	$ 233,558	$ 23,249	$ -	$ 256,807	$ -
Net pension liability	$ 5,200,923	$ -	$ 776,024	$ 4,424,899	$ -
Compensated absences	$ 564,968	$ 489,270	$ 406,777	$ 647,461	$ 466,172
Total Governmental Activities	$ 42,677,561	$ 3,089,025	$ 3,687,259	$ 42,079,327	$ 2,988,119

NOTE 8: GOVERNMENTAL ACTIVITIES LONG-TERM DEBT (Continued)

The aggregate debt service payments to maturity of the governmental activities general obligation bonds (not direct placement), certificates of obligation bonds and sales tax revenue bonds are as follows:

Year Ending	General Obligation		Certificates of Obligation		Sales Tax Revenue Bonds		
September 30,	Principal	Interest	Principal	Interest	Principal	Interest	Total
2025	$ 710,000	$ 148,706	$ 1,205,000	$ 960,119	$ 150,000	$ 57,450	$ 3,231,275
2026	730,000	128,244	1,410,000	899,981	155,000	51,450	3,374,675
2027	750,000	104,150	1,480,000	832,230	165,000	45,250	3,376,630
2028	780,000	76,200	1,550,000	761,751	170,000	37,000	3,374,951
2029	810,000	47,100	1,620,000	687,972	180,000	28,500	3,373,572
2030 - 2034	885,000	43,125	9,115,000	2,438,111	390,000	29,500	12,900,736
2035 - 2039	-	-	9,135,000	1,016,371	-	-	10,151,371
2040 - 2044	-	-	2,845,000	129,688	-	-	2,974,688
Total debt service requirements	4,665,000	547,525	28,360,000	7,726,223	1,210,000	249,150	42,757,898
Add: Unamortized premium	306,537	-	1,670,613	-	70,977	-	2,048,127
	$ 4,971,537	$ 547,525	$30,030,613	$ 7,726,223	$ 1,280,977	$ 249,150	$44,806,025

Governmental bonds from direct placements include a provision that in the event the City defaults in the payments or performance of covenants, conditions, or obligations, the holders of the bonds shall be entitled to seek a writ of mandamus issued by a court of proper jurisdiction compelling and requiring the governing body of the City to observe and perform the covenant, condition and obligation prescribed by the bond ordinance.

Year Ending	General Obligation		
September 30,	Principal	Interest	Total
2025	265,000	2,902	267,902
Total debt service requirements	$ 265,000	$ 2,902	$ 267,902

NOTE 9: BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT

	09/30/2023	Additions	Retirements	09/30/2024	Due Within One Year
General Obligation Bonds					
$1,945,000; General Obligation Refunding Bonds, Series 2012A; due in semi-annual installments from 2/1/2014; 2.00% 3.00% until 2/1/2023.	$ -	$ -	$ -	$ -	$ -
Series 2012A unamortized bond premium	-	-	-	-	-
$1,800,000; General Obligation Refunding Bonds, Series 2017, due in semi-annual installments from 2/1/2018; 3.00% until 2/1/2029.	1,135,000	-	170,000	965,000	180,000
Series 2017 unamortized bond premium	46,673	-	7,778	38,895	7,778
$1,405,000; General Obligation Refunding Bonds, Series 2020, due in semi-annual installments from 2/1/2022; 1.31% until 2/1/2031.	1,135,000	-	135,000	1,000,000	135,000
Total General Obligation Bonds	$ 2,316,673	$ -	$ 312,778	$ 2,003,895	$ 322,778
Certificates of Obligation					
$2,965,000; Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2016 due in annual installments from 2/1/17; 2.00% - 3.00% until 2/1/2025.	2,115,000	-	140,000	1,975,000	145,000
Series 2016 unamortized premium	46,085	-	3,825	42,260	3,825
$7,810,000; Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2019 due in annual installments from 2/1/20; 2.00% - 5.00% until 2/1/2039.	6,605,000	-	330,000	6,275,000	340,000
Series 2019 unamortized premium	259,417	-	16,214	243,203	16,214
Total Certificates of Obligation	$ 9,025,502	$ -	$ 490,039	$ 8,535,463	$ 505,039
Total OPEB liability	$ 17,580	$ 4,751	$ -	$ 22,331	$ -
Net pension liability	$ 391,467	$ -	$ 6,692	$ 384,775	$ -
Compensated absences	$ 41,542	$ 24,404	$ 29,910	$ 36,036	$ 25,946
Total Business-Type Activities	$ 11,792,764	$ 29,155	$ 839,419	$ 10,982,500	$ 853,763

NOTE 9: BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT (Continued)

The aggregate debt service requirements to maturity for business-type activities general obligation bonds and certificates of obligation outstanding as of September 30, 2024, are as follows:

Year Ending	General Obligation		Certificates of Obligation		
September 30,	Principal	Interest	Principal	Interest	Total
2025	$ 315,000	$ 39,166	$ 485,000	$ 197,970	$ 1,037,136
2026	330,000	31,352	500,000	183,858	1,045,210
2027	335,000	23,505	520,000	166,431	1,044,936
2028	345,000	15,714	535,000	148,354	1,044,068
2029	345,000	7,814	550,000	133,138	1,035,952
2030 - 2034	295,000	3,832	2,945,000	477,299	3,721,131
2035 - 2039	-	-	2,715,000	150,421	2,865,421
Total debt service requirements	1,965,000	121,383	8,250,000	1,457,471	11,793,854
Add: Unamortized premium	38,895	-	285,463	-	324,358
	$ 2,003,895	$ 121,383	$ 8,535,463	$ 1,457,471	$12,118,212

The various bond ordinances contain a number of limitations and restrictions. Management believes the City is in compliance with all significant limitation and restrictions at September 30, 2024.

NOTE 10: LEASES

With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize a lease liability and an intangible right to use asset. The City, as a lessee, has entered into lease agreements involving copiers, postage machine and parking lot. The total of the City's leased assets is recorded at cost of $245,558 less accumulated amortization of $41,167.

Lease agreements are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance 09/30/24
Copier	10/27/20	60 months	$ 223	3.45%	$ 10,192	$ 2,845
Copier	05/01/21	60 months	$ 185	3.18%	9,474	3,431
Postage Machine	07/02/19	60 months	$ 326	2.36%	10,419	-
Parking Lot	03/01/23	20 years	$ 15,000	5.13%	215,473	195,757
					$ 245,558	$ 202,033

NOTE 10: LEASES (Continued)

The future lease payments under lease agreements are as follows:

	Principal	Interest	Totals
2025	$ 9,726	$ 10,177	$ 19,903
2026	6,718	9,802	16,520
2027	5,479	9,520	14,999
2028	5,760	9,240	15,000
2029	6,056	8,944	15,000
2030-2034	41,425	39,574	80,999
2035-2039	69,818	26,182	96,000
2040-2044	57,051	5,951	63,002
	$ 202,033	$ 119,391	$ 321,424

At September 30, 2024, the amount of interest cost incurred and expensed was $10,604.

NOTE 11: RISK MANAGEMENT

The City is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City is a member of the Texas Municipal League and participates in the Intergovernmental Risk Pool insurance coverage and are 100% covered through third-party insurance policies. The City has maintained insurance coverage in all major categories of risk comparable to that of the prior year with not reduction in coverage. The amount of settlements during the past three years has not exceeded the insurance coverage.

NOTE 12: DEFINED BENEFIT PENSION PLANS

Plan Description

The City participates in 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 TRMS 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 *tmrs.com*.

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

Benefits Provided

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

At retirement, the member's benefit is calculated based on the sum of the member's contributions, with interest, and the city-financed monetary credits with interest, and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly benefit 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 Member contributions and interest.

NOTE 12: DEFINED BENEFIT PENSION PLANS (Continued)

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

	Plan Year 2023
Employee deposit rate	6%
Matching ratio (city to employee)	2-1
Years required for vesting	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20
Updated service credit	100%
Annuity increase (to retirees)	70% of CPI

Employees Covered by Benefit Terms

At the December 31,2023 valuation and measurement date, the following employees were covered by the benefit terms:

Active employees	141
Inactive employees or beneficiaries currently receiving benefits	74
Inactive employees entitled to but not yet receiving benefits	116
	331

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the city matching ratios are either 1:1 (1 to 1), 1.5:1 (1½ to 1), or 2:1 (2 to 1), 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 were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 11.30% and 11.72% in calendar years 2022 and 2023, respectively. The city's contributions to TMRS for the year ended September 30, 2024, were $1,317,734, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, 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, 2023 actuarial valuation was determined using the following actuarial assumptions:

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

NOTE 12: DEFINED BENEFIT PENSION PLANS (continued)

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

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. The assumptions were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for 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 to satisfy the short-term and long-term funding needs to 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 the best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the are between (1) arithmetic mean (aggressive) without an adjustments 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 in fiscal year 2023 are summarized in the following table:

Assest Class	Target Allocation	Long-Term Expected Rate of Return (Arithmetic)
Global Equity	35.00%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
Total	100.00%	

NOTE 12: DEFINED BENEFIT PENSION PLANS (Continued)

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 member 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 members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/22	$ 29,615,607	$ 24,023,217	$ 5,592,390
Changes for the year:			
Service cost	1,475,477	-	1,475,477
Interest	2,022,396	-	2,022,396
Changes in net benefit terms	-	-	-
Difference between expected and actual experience	422,919	-	422,919
Change of assumptions	(143,202)	-	(143,202)
Contributions - employer	-	1,177,920	(1,177,920)
Contributions - employee	-	615,637	(615,637)
Net investment income	-	2,784,562	(2,784,562)
Benefit payments, including refunds of employee contributions	(783,838)	(783,838)	-
Administrative expense	-	(17,688)	17,688
Other changes	-	(124)	124
Net changes	2,993,752	3,776,469	(782,717)
Balance at 12/31/23	$ 32,609,359	$ 27,799,686	$ 4,809,673

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's Net Pension Liability	$10,065,523	$4,809,673	$561,593

NOTE 12: DEFINED BENEFIT PENSION PLANS (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at *trms.com*.

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

For the year ended September 30, 2024, the City recognized pension expense of $1,572,941.

At September 30, 2024, 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
Difference in expected and actual experience	$ 660,402	$ -
Difference in assumption changes	-	103,860
Difference in projected and actual earnings	603,908	-
Contributions subsequent to the measurement date	1,029,544	-
Total	$ 2,293,854	$ 103,860

$1,029,544 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:

Year ended September 30:	
2024	$ 494,445
2025	377,428
2026	521,176
2027	(232,599)
Thereafter	-
	$ 1,160,450

NOTE 13. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The City's defined benefit OPEB plan, Supplemental Death Benefits Fund (SDBF), provides OPEB for active employees and retirees. The SDBF is a single employer defined benefit plan administered by the Texas Municipal Retirement System (TMRS). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance benefit for their active members, including or not including retirees.

NOTE 13. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

The City may terminate coverage and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. No assets are accumulated in a trust that meets the criteria in paragraph 4 of *GASB Statement No. 75*.

Benefits Provided

The death benefit for active employees provides a lump sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of $7,500.

At December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Active employees	141
Inactive employees currently receiving benefits	38
Inactive employees entitled to but not yet receiving benefits	19
	198

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Total OPEB Liability

The City's Total OPEB Liability of $279,138 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85% including inflation
Retiree's share of benefit-related costs	$0

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.

Mortality rates for service retirees were based on the 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

NOTE 13. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Mortality rates for disabled retirees were based on the 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Discount Rate

The discount rate used to measure the Total OPEB Liability was 3.77%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/22	$ 251,138
Changes for the year:	
Service cost	15,391
Interest	10,358
Changes in net benefit terms	-
Difference between expected and actual experience	(5,480)
Changes of assumptions or other inputs	13,887
Benefit payments**	(6,156)
Net changes	28,000
Balance at 12/31/23	$ 279,138

**Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.77%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.77%) or 1 percentage point higher (4.77%) than the current rate:

	1% Decrease in Discount Rate 2.77%	Discount Rate 3.77%	1% Increase in Discount Rate 4.77%
City's Total OPEB Liability	$337,418	$279,138	$233,620

NOTE 13. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the City recognized OPEB expense of $13,286.

At September 30, 2024, the City reported deferred outflows of resources and deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	$ -	$ 30,262
Difference in assumption changes	49,031	95,573
Contributions subsequent to the measurement date	5,156	-
Total	$ 54,187	$ 125,835

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

Year ended September 30:	
2024	$ (14,662)
2025	(12,951)
2026	(24,283)
2027	(22,804)
2028	(2,243)
Thereafter	139
	$ (76,804)

NOTE 14: CONTINGENT LIABILITIES

Federal and State Programs

Federal and state funding received related to various grant programs are based upon periodic reports detailing reimbursable expenditures made, in compliance with program guidelines, to the grantor agency.

These programs are governed by various statutory rules and regulations of grantors. Amounts received and receivable under these various funding programs are subject to periodic audit and adjustment by the funding agencies. To the extent, if any, the City has not complied with all the rules and regulations with respect to performance, financial or otherwise, adjustment to or return of fund monies may be required.

As it pertains to other matters of compliance, in the opinion of the City's administration, there are no significant contingent liabilities relating to matters of compliance and accordingly, no provision has been made in the accompanying financial statements for such contingencies.

Litigation

Various claims and lawsuits are pending against the City. Although the outcome of these lawsuits is not presently determinable, it is the opinion of City management and legal counsel that the potential loss on all claims will be covered by the City's insurance policy or will not have a material adverse effect on the financial condition of the City.

NOTE 15: CONTRACTS AND COMMITMENTS

A. Water and Sewer Contracts

The City has separate contracts with the City of Fort Worth, Texas for the purchase of treated water and for the treatment of wastewater. The contracts require the City to pay varying amounts based on the costs associated with water purchased and treated. Purchases during 2024 of treated water were $1,988,077 and for the treatment of wastewater were $2,030,164.

B. Construction Contracts

The City entered into a $7,998,017 construction contract for the Main Street project. The project is being funded by Texas Department of Transportation up to $4,500,000 and the rest will be funded by bond money. Expenditures as of September 30, 2024 were $7,892,020.

NOTE 16: CORONAVIRUS LOCAL FISCAL RECOVERY FUND

Under the American Rescue Plan Act of 2021, the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) provides emergency funding for eligible local governments. The U.S. Treasury manages the distribution of these funds to Texas counties and cities with populations above 50,000. Cities, villages, towns, and townships serving populations of less than 50,000 are classified as non-entitlement units of local government (NEUs) and will receive funding distributed by TDEM. The City received a total award amount of $4,078,556 as of September 30, 2024. To date the City spent $4,078,556 of the funds to address the negative economic impact caused by COVID-19 pandemic.

NOTE 18: SUBSEQUENT EVENTS

Subsequent events were evaluated through February 27, 2025, which is the date the financial statements were available to be issued.

NOTE 19: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY AGREEMENTS

. The City has entered into subscription-based technology information technology arrangements involving:

- A SCADA (Supervisory Control and Data Acquisition) water service suite regarding the City's water system and electronic water meter reading software
- Law enforcement, fire and EMS software
- Document imaging software
- Accounting, payroll services and server software subscriptions

The City has outflows of resources during the fiscal year totaling $178,656 that are not included in the measurement of a subscription liability. The City's software subscriptions are not commitments longer than twelve months; therefore a subscription liability is not calculated.

REQUIRED SUPPLEMENTARY INFORMATION

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Exhibit E-1

CITY OF CROWLEY, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes:				
Property	$ 8,270,843	$ 8,290,835	$ 8,028,064	$ (262,771)
Sales	3,168,500	3,256,000	3,345,210	89,210
Franchise	834,947	879,947	906,979	27,032
Charges for service	2,205,455	2,367,513	2,472,079	104,566
Fees and fines	705,730	1,289,355	1,363,772	74,417
Licenses and permits	721,716	778,147	939,705	161,558
Grants and contributions	1,056,841	484,375	1,561,827	1,077,452
Oil & gas revenue	-	-	67,948	67,948
Investment earnings	500,000	535,584	1,910,426	1,374,842
Other revenue	24,000	193,701	168,160	(25,541)
Total revenues	17,488,032	18,075,457	20,764,170	2,688,713
EXPENDITURES				
Administrative and finance	1,390,192	1,420,471	1,561,543	(141,072)
Municipal court	267,588	272,788	269,140	3,648
Library	675,350	907,377	703,878	203,499
Senior center	81,399	107,560	85,992	21,568
Public safety	4,789,245	4,890,820	4,957,514	(66,694)
Fire and ambulance	5,102,095	5,241,692	5,266,093	(24,401)
Public works	859,177	1,349,921	1,036,856	313,065
Parks	486,141	605,731	583,246	22,485
Recreation Center	802,230	931,991	827,734	104,257
Animal Control	365,872	383,023	399,718	(16,695)
Code enforcement	92,687	93,888	86,142	7,746
Community development	483,871	527,073	641,407	(114,334)
Community center	14,353	23,358	13,833	9,525
Sanitation	1,052,956	1,052,956	1,118,932	(65,976)
Nondepartmental	1,020,395	962,493	844,983	117,510
Capital outlay	-	-	879,153	(879,153)
Debt service:				
Principal	-	-	7,522	(7,522)
Interest and fiscal charges	-	-	319	(319)
Total expenditures	17,483,551	18,771,142	19,284,005	(512,863)
Excess (deficiency) of revenues over (under) expenditures	4,481	(695,685)	1,480,165	2,175,850
OTHER FINANCING SOURCES (USES)				
Transfers in	-	580,466	580,466	-
Transfers out	-	-	(216,565)	(216,565)
Insurance recoveries	-	-	52,440	
Total other financing sources (uses)	-	580,466	416,341	(216,565)
Net change in fund balances	4,481	(115,219)	1,896,506	1,959,285
Fund balance - beginning	14,363,606	14,363,606	14,363,606	-
Fund balance - ending	$ 14,368,087	$ 14,248,387	$ 16,260,112	$ 2,011,725

The accompanying notes to the required supplementay information are an integral part of this schedule.

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Exhibit E-2

CITY OF CROWLEY, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Economic Development Corporation
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Sales tax	$ 1,500,000	$ 1,500,000	$ 1,672,785	$ 172,785
Other revenue	-	-	707	707
Investment earnings	8,000	8,000	169,713	161,713
Total revenues	1,508,000	1,508,000	1,843,205	335,205
EXPENDITURES				
Administrative	346,717	364,717	517,001	(152,284)
Community development	15,000	15,000	40,617	(25,617)
Economic development	90,000	90,000	66,175	23,825
Capital outlay	155,000	155,000	621,954	(466,954)
Debt service				
Principal	425,000	425,000	429,716	(4,716)
Interest and fiscal charges	292,775	292,775	303,804	(11,029)
Total expenditures	1,324,492	1,342,492	1,979,267	(636,775)
Excess (deficiency) of revenues over (under) expenditures	183,508	165,508	(136,062)	(301,570)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	102,062	-
Total other financing sources (uses)	-	-	102,062	-
Net change in fund balances	183,508	165,508	(34,000)	(301,570)
Fund balance - beginning	3,415,765	3,415,765	3,415,765	-
Fund balance - ending	$ 3,599,273	$ 3,581,273	$ 3,381,765	$ (199,508)

The accompanying notes to the required supplementay information are an integral part of this schedule.

Exhibit E-3

CITY OF CROWLEY, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Crime Control and Prevention Fund
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales tax	$ 1,368,997	$ 1,368,997	$ 1,553,233	$ 184,236
Other revenue	-	-	1,200	1,200
Investment earnings	10,000	10,000	145,395	135,395
Total revenues	1,368,997	1,378,997	1,699,828	320,831
EXPENDITURES				
Public safety	639,447	639,447	1,050,231	(410,784)
Capital outlay	-	-	1,213,999	(1,213,999)
Debt Service				
Principal	265,000	265,000	265,000	-
Interest and fiscal charges	5,968	5,968	6,368	(400)
Bond issuance costs	-	-	76,106	-
Total debt service	910,415	910,415	2,611,704	(400)
Excess (deficiency) of revenues over expenditures	458,582	468,582	(911,876)	320,431
OTHER FINANCING SOURCES (USES)				
Bonds issued	-	-	2,485,000	2,485,000
Bond premium	-	-	91,506	91,506
Total other financing sources (uses)	-	-	2,576,506	2,576,506
Net change in fund balance	458,582	468,582	1,664,630	2,896,937
FUND BALANCE - BEGINNING	2,511,055	2,511,055	2,511,055	-
FUND BALANCE - ENDING	$ 2,969,637	$ 2,979,637	$ 4,175,685	$ 2,896,937

CITY OF CROWLEY, TEXAS
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years (will ultimately be displayed)

	2014	2015	2016	2017
Total Pension Liability				
Service cost	$ 689,124	$ 737,801	$ 761,876	$ 809,245
Interest (on the Total Pension Liability)	961,835	1,028,535	1,094,661	1,165,642
Changes in net benefit terms (TMRS Plan Participation)	-	-	-	-
Difference between expected and actual experience	(314,507)	199,815	(171,608)	143,078
Change of assumptions	-	22,670	-	-
Benefit payments, including refunds of employee contributions	(332,931)	(482,919)	(471,107)	(842,986)
Net change in total pension liability	1,003,521	1,505,902	1,213,822	1,274,979
Total pension liability - beginning	13,562,397	14,565,918	16,071,820	17,285,642
Total pension liability - ending	$ 14,565,918	$ 16,071,820	17,285,642	18,560,621
Plan Fiduciary Net Position				
Contributions - employer	$ 509,970	$ 560,076	$ 547,783	$ 612,770
Contributions - employee	301,460	316,426	320,340	341,694
Net investment income	679,713	19,225	906,744	2,039,047
Benefit payments, including refunds of employee contributions	(332,931)	(482,919)	(471,107)	(842,986)
Administrative expense	(7,095)	(11,712)	(10,251)	(10,575)
Other	(583)	(578)	(552)	(537)
Net change in plan fiduciary net position	1,150,534	400,518	1,292,957	2,139,413
Plan fiduciary net position - beginning	11,879,419	13,029,953	13,430,471	14,723,428
Plan fiduciary net position - ending	$ 13,029,953	$ 13,430,471	$ 14,723,428	$ 16,862,841
Net Pension Liability	$ 1,535,965	$ 2,641,349	$ 2,562,214	$ 1,697,780
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.46%	83.57%	85.18%	90.85%
Covered-employee Payroll	$ 5,024,334	$ 5,273,772	$ 5,339,006	$ 5,694,899
Net Pension Liability as a Percentage of Covered Employee Payroll	30.57%	50.08%	47.99%	29.81%

The accompanying notes to the required supplementay information are an integral part of this schedule.

2018	2019	2020	2021	2022	2023
$ 885,458	$ 945,202	$ 1,041,224	$ 1,105,570	$ 1,260,544	$ 1,475,477
1,262,609	1,379,106	1,517,914	1,642,311	1,818,125	2,022,396
-	-	-	-	-	-
234,189	331,400	11,496	535,035	593,816	422,919
-	106,850	-	-	-	(143,202)
(596,064)	(776,423)	(731,880)	(787,913)	(723,583)	(783,838)
1,786,192	1,986,135	1,838,754	2,495,003	2,948,902	2,993,752
18,560,621	20,346,813	22,332,948	24,171,702	26,666,705	29,615,607
20,346,813	22,332,948	24,171,702	26,666,705	29,615,607	32,609,359
$ 658,211	$ 713,371	$ 800,661	$ 882,120	$ 981,693	$ 1,177,920
371,521	397,422	438,718	467,142	527,792	615,637
(504,971)	2,593,887	1,495,595	2,829,491	(1,831,064)	2,784,562
(596,064)	(776,423)	(731,880)	(787,913)	(723,583)	(783,838)
(9,762)	(14,659)	(9,673)	(13,082)	(15,833)	(17,688)
(510)	(441)	(376)	91	18,895	(124)
(81,575)	2,913,157	1,993,045	3,377,849	(1,042,100)	3,776,469
16,862,841	16,781,266	19,694,423	21,687,468	25,065,317	24,023,217
$ 16,781,266	$ 19,694,423	$ 21,687,468	$ 25,065,317	$ 24,023,217	$ 27,799,686
$ 3,565,547	$ 2,638,525	$ 2,484,234	$ 1,601,388	$ 5,592,390	$ 4,809,673
82.48%	88.19%	89.72%	93.99%	81.12%	85.25%
$ 6,192,015	$ 6,623,700	$ 7,311,968	$ 7,785,706	$ 8,796,536	$ 10,260,621
57.58%	39.83%	33.97%	20.57%	63.57%	46.88%

CITY OF CROWLEY, TEXAS
Schedule of Contributions
Last 10 Fiscal Years (will ultimately be displayed)

	2015	2016	2017	2018	2019
Actuarially Determined Contributions	$ 554,893	$ 543,837	$ 595,975	$ 647,135	$ 692,597
Contributions in relation to the actuarially determined contributions	551,534	543,837	595,975	647,135	692,597
Contribution deficiency (excess)	$ 3,359	$ -	$ -	$ -	$ -
Covered employee payroll	$ 5,257,985	$ 5,248,757	$ 5,611,602	$ 6,067,638	$ 6,453,864
Contributions as a percentage of covered employee payroll	10.49%	10.36%	10.62%	10.67%	10.73%

The accompanying notes to the required supplementary information are an integral part of this schedule.

Exhibit E-5

2020	2021	2022	2023	2023
$ 811,200	$ 864,843	$ 945,817	$ 1,141,720	$ 1,317,734
811,200	864,843	945,817	1,141,720	1,317,734
$ -	$ -	$ -	$ -	$ -
$ 7,440,180	$ 7,694,112	$ 8,446,008	$ 10,008,240	$ 11,104,219
10.90%	11.24%	11.20%	11.41%	11.87%

CITY OF CROWLEY, TEXAS
Schedule of Changes in Total OPEB Liability and Related Ratios
Last 10 Years (will ultimately be displayed)

	2017	2018	2019	2020
Total OPEB Liability				
Service cost	$ 11,390	$ 14,242	$ 13,910	$ 19,742
Interest (on the Total OPEB Liability)	7,276	7,656	8,317	8,219
Changes in net benefit terms	-	-	-	-
Difference between expected and actual experience	-	(9,834)	(716)	(11,498)
Change of assumptions or other inputs	19,900	(17,734)	51,672	51,769
Benefit payments	(1,139)	(1,238)	(1,325)	(1,462)
Net change in total OPEB liability	37,427	(6,908)	71,858	66,770
Total OPEB liability - beginning	187,368	224,795	217,887	289,745
Total OPEB Liability	$ 224,795	$ 217,887	$ 289,745	$ 356,515
Covered-employee payroll	$ 5,694,899	$ 6,192,015	$ 6,623,700	$ 7,311,968
Total OPEB liability as a percentage of covered employee payroll	3.95%	3.52%	4.37%	4.88%

The accompanying notes to the required supplementay information are an integral part of this schedule.

Exhibit E-6

2021	2022	2023
$ 24,136	$ 29,029	$ 15,391
7,325	7,010	10,358
-	-	-
(26,501)	(10,508)	(5,480)
12,286	(138,205)	13,887
(4,671)	(5,278)	(6,156)
12,575	(117,952)	28,000
356,515	369,090	251,138
$ 369,090	$ 251,138	$ 279,138
$ 7,785,706	$ 8,796,536	$ 10,260,621
4.74%	2.85%	2.72%

CITY OF CROWLEY
Notes to the Required Supplementary Information
For the Year Ended September 30, 2024

Budget

The City Council adopts an annual budget on a basis consistent with generally accepted accounting principles for the general fund, debt service fund and major special revenue funds. The water and sewer fund budget is adopted on the modified accrual basis of accounting which is not GAAP basis for enterprise funds. City management may transfer part or all of any unencumbered appropriation balance within specific programs; however, any revisions that alter the total expenditures of a program must be approved by the City Council. The legal level of control is at the fund level.

All unused appropriations, except appropriations for capital expenditures, lapse at the close of the fiscal year to the extent they have not been expended or encumbered. An appropriation for capital expenditures shall continue in force until the purpose for which it was made is accomplished or abandoned.

Excess of Expenditures over Appropriations

In the general fund, administrative and finance, public safety, fire and ambulance, animal control, community development, sanitation, and capital outlay expenditures exceeded appropriations by $141,072, $66,694, $24,401, $16,695, $114,334, $65,976 and $879,153 respectively. Overall, total actual expenditures were over budget by $512,863 primarily due to capital outlay expenditures that were not budgeted. The capital outlay expenditures are for the Downtown Plaza project which is partly funded by Coronavirus State and Local Fiscal Recovery funds and bond money.

In the economic development corporation, administrative, community development, and capital outlay expenditures exceeded appropriations by $152,284, $25,617, and $466,954 respectively. Overall, total actual expenditures were over budget by $636,725 primarily due to capital outlay expenditures that were not budgeted. The capital outlay expenditures include the acquisition of a real estate property (200 McCurdy) and Christmas decorations for the City.

Schedule of Contributions – Pensions

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	22 years (longest amortization ladder)
Asset Valuation Method	10 Year smooth market, 12% soft corridor
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last update for the 2023 valuation pursuant to an experience study of the period ending 2022.

Schedule of Contributions – Pensions (continued)

Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes	There were no benefit changes during the year.

Schedule of Contributions – OPEB (Retiree-only portion of rate)

Plan/ Calendar Year	Total SDB Contribution Rate	Retiree Portion of SDB Contribution (Rate)
2019	0.13%	0.02%
2020	0.14%	0.02%
2021	0.14%	0.06%
2022	0.14%	0.06%
2023	0.24%	0.06%
2024	0.25%	0.06%

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

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

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COMBINING FINANCIAL STATEMENTS

NONMAJOR GOVERNMENTAL FUNDS

CITY OF CROWLEY
Nonmajor Governmental Funds
Combining Balance Sheet
September 30, 2024

	Court Technology & Security	Outdoor Warning Device	Grant	Nonmajor LEOSE Training
Assets				
Cash and cash equivalents	$ 17,331	$ 11,668	$ -	$ 16,711
Investments	60,701	-	-	-
Receivables (Net of allowances for uncollectibles)				
Property taxes	-		-	-
Other taxes	-	-	-	-
Miscellaneous	-	-	13	-
Total assets	$ 78,032	$ 11,668	$ 13	$ 16,711
Liabilities				
Accounts payable	$ -	$ -	$ 2,332	$ 409
Deferred revenue	-	-	-	-
Unearned revenue	-	-	2,035	-
Total liabilities	-	-	4,367	409
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balance				
Restricted	78,032	11,668	(4,354)	16,302
Total fund balances	78,032	11,668	(4,354)	16,302
Total liabilities, deferred inflows of resources and fund balances	$ 78,032	$ 11,668	$ 13	$ 16,711

Exhibit F-1

Governmental Funds					
Debt Service	TIRZ #1	Truancy	Public, Educational, and Government Access (PEG)	Total Nonmajor Funds
$ 186,814	$ 1,509,672	$ 19,244	$ 43,461	$ 1,804,901
420,740	856,505	43,716	219,339	1,601,001
37,768	-	-	-	37,768
-	-	-	758	758
-	-	-	-	13
$ 645,322	2,366,177	62,960	$ 263,558	$ 3,444,441
$ 5,896	$ 17,857	$ -	$ -	$ 26,494
-	-	-	-	-
-	-	-	-	2,035
5,896	17,857	-	-	28,529
37,768	-	-	-	37,768
37,768	-	-	-	37,768
601,658	2,348,320	62,960	263,558	3,378,144
601,658	2,348,320	62,960	263,558	3,378,144
$ 645,322	$ 2,366,177	$ 62,960	$ 263,558	$ 3,444,441

CITY OF CROWLEY
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2024

	Nonmajor			
	Court Technology & Security	Outdoor Warning Device	Grant	LEOSE Training
Revenues				
Sales tax	$ -	$ -	$ -	$ -
Property taxes	-	-	-	-
Fees and fines	39,989	-	-	-
Charges for service	-	2,549	-	-
Franchise taxes	-	-	-	-
Grants and contributions	-	-	230,370	-
Investment earnings	1,684	-	-	-
Other	-	-	-	6,208
Total revenue	41,673	2,549	230,370	6,208
Expenditures				
Current				
Administrative	-	-	-	-
Municipal court	22,657	-	-	-
Public safety	-	-	2,546	3,543
Economic development	-	-	-	-
Fire and ambulance	-	-	302,128	-
Capital outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	22,657	-	304,674	3,543
Excess (deficiency) of revenues over (under) expenditures	19,016	2,549	(74,304)	2,665
Other financing sources (uses)				
Transfers in	-	-	74,304	-
Transfers out	-	-	-	-
Proceeds from bonds	-	-	-	-
Bond premiums	-	-	-	-
Total other financing sources (uses)	-	-	74,304	-
Net change in fund balances	19,016	2,549	-	2,665
Fund balances - beginning	59,016	9,119	(4,354)	13,637
Fund balances - ending	$ 78,032	$ 11,668	$ (4,354)	$ 16,302

Governmental Funds				
Debt Service	TIRZ #1	Truancy	Public, Educational, and Government Access (PEG)	Total Nonmajor Funds
$ -	$ -	$ -	$ -	$ -
2,497,404	680,406	-	-	3,177,810
-	-	19,244	-	59,233
-				2,549
-	-	-	16,335	16,335
-	-	-	-	230,370
21,702	60,704	1,213	7,270	92,573
-	-	-	-	6,208
2,519,106	741,110	20,457	23,605	3,585,078
-	-	-	53,649	53,649
-	-	-	-	22,657
-	-	-	-	6,089
-	570,209	-	-	570,209
-	-	-	-	302,128
-	-	-	-	-
1,620,000	-	-	-	1,620,000
846,795	-	-	-	846,795
2,466,795	570,209	-	53,649	3,421,527
52,311	170,901	20,457	(30,044)	163,551
-	-	-	-	74,304
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	74,304
52,311	170,901	20,457	(30,044)	237,855
549,347	2,177,419	42,503	293,602	3,140,289
$ 601,658	$ 2,348,320	$ 62,960	$ 263,558	$ 3,378,144

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OTHER SUPPLEMENTARY INFORMATION

(Unaudited)

Exhibit G-1

CITY OF CROWLEY
Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual
Water and Sewer Fund
For the Year Ended September 30, 2024

	Budget Amounts		Actual Amounts Budgetary	Variance Positive
	Original	Final	Basis	(Negative)
Operating revenues:				
Water sales	$ 4,642,100	$ 4,780,244	$ 4,643,978	$ (136,266)
Sewer charges	3,152,000	3,269,000	3,256,330	(12,670)
Miscellaneous	139,350	475,554	1,094,390	618,836
Total operating revenue	7,933,450	8,524,798	8,994,698	469,900
Operating expenses:				
Personnel	1,292,127	1,303,009	1,130,913	172,096
Professional services	68,231	68,231	108,810	(40,579)
Purchased water	1,960,000	1,960,000	1,988,077	(28,077)
Wastewater treatment charge	1,500,000	1,500,000	2,030,164	(530,164)
Contractual services	396,654	396,654	429,837	(33,183)
Insurance	93,511	93,511	95,411	(1,900)
Administrative	34,501	34,501	32,897	1,604
Repairs and maintenance	1,396,467	1,396,467	652,568	743,899
Utilities	74,476	74,476	88,981	(14,505)
Capital outlay	117,352	117,352	-	117,352
Total operating expenses	6,933,319	6,944,201	6,557,658	386,543
Operating income (loss)	1,000,131	1,580,597	2,437,040	856,443
Nonoperating revenues (expenses):				
Investment earnings	40,000	40,000	377,226	337,226
Debt service - principal	(775,000)	(775,000)	(775,000)	-
Interest expense	(261,544)	(261,544)	(230,483)	31,061
Total nonoperating revenues (expenses)	(996,544)	(996,544)	(628,257)	368,287
Income (loss) before capital contributions and transfers	3,587	584,053	1,808,783	1,224,730
Transfers in	-	-	569,736	569,736
Transfers out	-	(580,466)	(1,150,202)	(569,736)
Change in net position	3,587	3,587	1,228,317	1,224,730
Net position - beginning	18,119,440	18,119,440	18,119,440	-
Net position - ending	$ 18,123,027	$ 18,123,027	$ 19,347,757	$ 1,224,730
Reconciliation from Budgetary Basis to GAAP Basis:				
Depreciation expense			(1,073,908)	
Principal payments on long-term debt			775,000	
Net Position - ending (GAAP Basis)			$ 19,048,849	

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OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

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GMS CERTIFIED PUBLIC ACCOUNTANTS
GEORGE | MORGAN | SNEED

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

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

We have audited, in accordance with auditing standards general accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Crowley, Texas (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 27, 2025.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

Report on Compliance and Other Matters

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

George, Morgan & Sneed, P.C.
1849 Wall Street | Weatherford, TX 76086-6298 | *Phone* 817.594.2704 | *Fax* 817.599.7389
www.gms-cpa.com

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.

George, Morgan & Lovell, P.C.

Weatherford, Texas
February 27, 2025

SINGLE AUDIT REPORT

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GMS CERTIFIED PUBLIC ACCOUNTANTS
GEORGE | MORGAN | SNEED

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Crowley, Texas's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2024. The City's 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 Crowley, 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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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's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

George, Morgan & Creed, P.C.

Weatherford, Texas
February 27, 2025

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CITY OF CROWLEY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	____ Yes __X__ No
Significant deficiency identified that are not considered to be material weaknesses?	____ Yes __X__ None Reported
Noncompliance material to financial statements noted	____ Yes __X__ No

2. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	____ Yes __X__ No
Significant deficiency(s) identified that are not considered to be material weaknesses?	____ Yes __X__ 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 the Uniform Guidance?	____ Yes __X__ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.027	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?	__X__ Yes ____ No

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

CITY OF CROWLEY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2024

None

CITY OF CROWLEY, TEXAS
CORRECTIVE ACTION PLAN
YEAR ENDED SEPTEMBER 30, 2024

Contact for Corrective Action Plan:

Lori Watson
City Manager

Federal Statement Findings

None reported

Federal Award Findings and Questioned Costs

None reported

CITY OF CROWLEY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Treasury			
Passed Through from Texas Division of Emergency Management:			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	HYXJAAMN2EC4	$ 1,030,214
Total U.S. Department of Treasury			1,030,214
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,030,214

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CROWLEY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Reporting Entity

The City of Crowley is a charter city in which the citizens elect the mayor at large and six council members by wards. The financial statements of the City of Crowley, Texas ("City") include all governmental activities, organizations, and functions of the City.

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal program activity of the City of Crowley, Texas and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Indirect Cost Rate

The City has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

City of Crowley, Texas
City Council Agenda Report

Presenter: Bill Bateman	**Meeting Date:** March 20, 2025
Department: Public Works	**Agenda Item:** V.2.
Subject: Discuss and consider entering into an Interlocal Agreement with Tarrant County Precinct 1 to reconstruct the asphalt walkway entrance leading to the ball fields and concession area at the Dionne Bagsby Sports Complex.	

Background:
The Public Works Department is requesting approval to enter into an Interlocal Agreement with Tarrant County Precinct 1 to reconstruct the asphalt walkway entrance which leads to the ball fields and concession area at Dionne Bagsby Sports Complex. The reconstruction process includes milling and removing the existing asphalt surface by approximately two inches and pulverizing the remaining material to build a new road base. This is followed by placing down a new asphalt surface. The current pavement surface has numerous failures and sunken areas creating an uneven walking surface. The total estimated amount of the project is $46,978, which includes a 10% contingency.

City Council approved funding for this project and other improvements to Dionne Bagsby Sports Complex during the regular council session on October 17, 2024. This interlocal agreement is the same as prior agreements with the county providing labor and equipment for the construction and the city purchasing materials.

Recommendation:
Staff recommends approval of the interlocal agreement with Tarrant County.

Financial Information:
The total estimated cost of the project is $46,978, which includes a 10% contingency.

Attachments:
1. ILA_Reconstruction of paving at Dionne Bagsby Field
2. City of Crowley Cost Analysis FY 2024 (S. Beverly Street & CYA) (Revision #1)
3. Dionne Bagsby Sports Complex Improvements

THE STATE OF TEXAS

COUNTY OF TARRANT

INTERLOCAL AGREEMENT FOR
THE RECONSTRUCTION OF PARKING LOT
WITHIN THE CITY OF CROWLEY

This Agreement is between Tarrant County, Texas ("COUNTY") acting by and through its duly authorized County Commissioner Court, and the City of Crowley, Texas ("CITY") acting through its duly authorized City Manager.

WHEREAS, the Interlocal Cooperation Act, (Texas Government Code Section 791.001 et seq.) provides legal authority for this Agreement; and

WHEREAS, the CITY is requesting the COUNTY's assistance with the reconstruction of various streets within the City of Crowley

- Reconstruction of Dionne Bagsby Sports Complex (CYI) parking lot and concession stand being approximately 1,833 square yards, to apply two inches of type D asphalt

Collectively referred to as the "Project"; and

WHEREAS, during the performance of the governmental functions and the payment for the performance of those governmental functions the parties will make the performance and payment from current revenues legally available to that party; and

WHEREAS, The Commissioners Court of the COUNTY and the Council of the CITY each make the following findings:

a. This Agreement serves the common interest of both parties;
b. This Agreement will benefit the public;
c. The division of costs fairly compensates both parties to this Agreement; and
d. The CITY and COUNTY have authorized their representative to sign this Agreement.

NOW, THEREFORE, the County and City agree as follows:

TERMS AND CONDITIONS

1. **COUNTY RESPONSIBILITY**

1.1 COUNTY will furnish the labor and equipment for the Project.

1.2 COUNTY agrees to reconstruct the aforementioned streets being approximately a total of 1,833 square yards

2. **CITY RESPONSIBILITY**

With respect to each part of the Project:

2.1 The CITY will furnish and pay for all materials, including trucking costs, for the Project.

2.2 The CITY will furnish all rights-of-way and plan specifications. The CITY will also furnish all engineering drawings, if necessary, which will include required drainage grades and American with Disabilities Act approved entrances, if required. The CITY will pay for drainage culverts, if needed, for any part of the Project.

2.3 CITY will furnish necessary traffic controls including Type A barricades to redirect traffic flow to alternate lanes during the construction phase of the Project; and

2.4 CITY will provide temporary driving lane markings.

2.5 CITY will ensure that the Project is cleared of obstructions which could damage COUNTY equipment during construction; and

2.6 CITY will verify the location of all utility locations, mark those locations and then remove the utilities that will interfere with the progress of the Project.

2.7 CITY will furnish a site for dumping waste in close proximity to the job site for materials generated during this Project.

2.8 If a Storm Water Pollution Prevention Plan is required, the CITY will be responsible for the design, development, implementation and maintenance of the Plan for the duration of each part of the Project. The COUNTY will inform the CITY if the Plan needs maintenance during construction.

2.9 The CITY is responsible for the scheduling and milling cost required for the PROJECT.

3.0 CITY will provide a porta toilet, if requested by COUNTY.

3. **PROCEDURES DURING PROJECT**

3.1 The COUNTY retains the right to inspect and reject all materials the CITY provides for the Project.

3.2 If the CITY has a complaint regarding the construction of any part of the Project, the CITY must complain in writing to the COUNTY no later than thirty (30) days from the date of completion of that particular portion of the Project. Upon expiration of thirty (30) days after completion of a particular portion of the Project, the CITY will be responsible for all maintenance and repairs of that street. The reference to a "portion of the Project" as used in this Agreement refers to an individual street identified on the attached exhibit.

4. **NO WAIVER OF IMMUNITY**

This Agreement does not waive the COUNTY's rights under a legal theory of sovereign immunity. This Agreement does not waive the CITY's right under a legal theory of sovereign immunity.

5. **OPTIONAL SERVICES**

5.1 If necessary, the COUNTY will furnish flag persons.

6. **TIME PERIOD FOR COMPLETION**

The CITY will give the COUNTY notice to proceed at the appropriate time. However, the COUNTY is under no duty to commence construction at any particular time.

7. **THIRD PARTY**

The parties do not enter into this Agreement to protect any specific third party. The intent of this Agreement excludes the idea of a suit by a third party beneficiary. The parties to this Agreement do not consent to the waiver of sovereign immunity under Texas law to the extent any party may have immunity under Texas law.

8. **JOINT VENTURE & AGENCY**

The relationship between the parties to this Agreement does not create a partnership or joint venture between the parties. This Agreement does not appoint any party as agent for the other party.

9. **EFFECTIVE DATE**

This Agreement becomes effective when signed by the last party whose signing makes the Agreement fully executed.

10. **COMPLIANCE WITH LAWS**

In providing the services required by this Agreement, City must observe and comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations, including, without limitation, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and non-discrimination laws and regulations. City shall be responsible for ensuring its compliance with any laws and regulations applicable to its business, including maintaining any necessary licenses and permits.

11. **TERMINATION OF AGREEMENT**

The initial term of this Agreement is until October 1, 2025 and will automatically renew for a like term thereafter until (1) the Project is completed or (2) the Agreement is terminated by either party in writing. Either party may terminate this Agreement at any time—either before the expiration of the initial term or after the renewal of any term thereafter—by providing the other party with thirty (30) days written notice of termination. In the event of termination by either party, neither party shall have any further obligations to the other party under this Agreement, except the CITY remains liable for payment to the COUNTY for any outstanding invoice for materials that the COUNTY provides for the Project, if any.

SIGNED AND EXECUTED this _____ day of _____, 2024

COUNTY OF TARRANT
STATE OF TEXAS

CITY OF CROWLEY

_____ _____

County Judge
Tim O'Hare

Billy P. Davis, Mayor

Date: _____

Date: _____

_____
Commissioner, Precinct 1
Roy Charles Brooks

Attest:

Attest:

_____

_____

APPROVED AS TO FORM

APPROVED AS TO FORM AND LEGALITY

Craig Price
_____
CRIMINAL DISTRICT ATTORNEY'S OFFICE

_____

*By law, the Criminal District Attorney's Office may only Approve contracts for its clients. We reviewed this document For our client's legal perspective. Other parties may not rely On this approval. Instead, those parties should seek contract Review from independent counsel.

City of Crowley Mill/Overlay & Reconstruction FY 2024

South Beverly Street & Dionne Bagsby Sports Complex (CYA)

July 25, 2024

Revision #1

PO# COFC000-00000	Austin Asphalt INC.
PO# COFC000-00000	Martin Marietta Materials Inc.

Overlay/Reconstruction (Tarrant County Precinct 1/Austin Asphalt/Martin Mariette Materials)

	Road/Street Name	Road/Street Limits	Activity	Length (Feet)	Width (Feet)	Square Feet	Square Yards	Asphalt Tns (2" Type D)	CemLime Tns (8" In Depth 45lbs)	Estimated Total Asphalt Cost:
1	South Beverly Street	Main Street - Heights Drive South	Overlay	4455	35	155,925	17,325	1,950		$170,430.00
2	Dionne Bagsby Sports Complex (CYA)	Parking Lot - Concession Stand	Overlay/ReCon	550	30	16,500	1,833	280	45	$36,541.00

Austin Asphalt Inc.	Type "D" Asphalt Per Ton: $87.40

PO# COFC000-00000	Dustrol/Tex-OP

Milling (TexOp/Dustrol)

	Road/Street Name	Road/Street Limits	Activity	Description	Square Yards	Unit Price	Estimated Cost
1	South Beverly Street	Main Street - Heights Drive South	Mill	Mill and Haul Off Two (2) Inches of Material	17,325	$2.60	$45,045.00
2	Dionne Bagsby Sports Complex (CYA)	Parking Lot - Concession Stand	Mill	Mill and Haul Off Two (2) Inches of Material	1,833	$2.60	$4,765.80
3	Mobilization Charge			Two (2) Location		$1,400.00	$1,400.00

Estimated Total Milling Cost:	$51,210.80
Estimated Total Cost for Asphalt & Milling	$206,971.00

DIONNE BAGSBY PARK/SPORTS COMPLEX IMPROVEMENTS

ITEM	QUANTITY	COST
New asphalt for walkway to baseball fields and concession stand	1833 Sq. Yds.	$46,978.00
New parking lot layout w/ improvements to accommodate ADA spaces	6 yds concrete/sidewk	$1,000.00
New Fence Protection atop the outfield fencing	2000 linear feet	$3,403.00
New trash cans throughout the park	25	$23,475.00
New covered picnic tables	4	$15,464.00
Painting exterior of ball field complex (Paint to be donated) ; Repair Materials		$400.00
Potential for back stop fencing repairs; replace	258 linear ft. 10-12' tall	$8,256.00
Playground equipment costs w/ PIP and Rubber Mulch including site work		$391,204.00
Dumpster Enclosure for (3) dumpster bins		$19,980.00
Total Cost		**$510,160.00**

Optional Items		DIFFERENCE	COST
Playground Wood Mulch	$277,735.00	$113,469.00	$396,691.00
Playground w/ Rubber Mulch	$366,682.00	$24,522.00	$485,638.00
Playground w/ PIP and Wood Mulch	$375,944.00	$15,260.00	$494,900.00

LASATER RANCH PLAYGROUND

ITEM	QUANTITY	COST
Playground Equipment (AGES 2-12)	1	$42,226.00
Playground Equipment (AGES 2-5)	1	$20,836.00
32 Gallon Punched Steel Trash Receptacles w/ Liner and LID	3	$2,817.00
6 ft. Perforated Metal Bench w/ Back and Shade	2	$5,856.00
6 ft. Perforated Metal Picnic Table w/ Shade	1	$3,866.00
Rubber Mulch Fall Surface @ 6" Deep	26 tons	$22,215.00
8" Plastic Landscape Timbers w/ Spikes	68	$2,788.00
ADA Ramp	1	$560.00
Filter Fabric Weed Barrier	4 Rolls	$928.00
Dumpster Rental	1	$985.00
Demo and Removal w/ Grounds Prep		$7,865.00
Installation		$36,017.00
Shipping and Freight		$625.00
TOTAL COST		$147,584.00

$657,744.00

City of Crowley, Texas
City Council Agenda Report

Presenter: Matt Elgin	**Meeting Date:** March 20, 2025
Department: Asst City Managers	**Agenda Item:** V.3.
Subject: Discuss and consider approving a resolution R03-2025-447 to approve the bond issuance for an improvement project within the Karis Municipal Management District of Tarrant County.	

Background:
The Karis Municipal Management District (MMD) is seeking the issuance of MMD unlimited tax utility bonds.

Under section 375.207(a), of the Texas Local Government Code, the MMD is required to obtain the approval of the governing body of the City before issuance of bonds for an improvement project.

The MMD is preparing to issue its first series of unlimited tax utility bonds seeking to fund water, sanitary sewer and drainage improvements to serve Phase 1A of the Karis development. The MMD attorney has submitted a summary of the construction and financing costs of the improvements that constitute an approximate aggregate principal amount of $4,850,000. City staff have worked with the developer to review and approve the various improvement plans and specifications for Phase 1A.

Recommendation:
Staff recommends approval of the resolution as presented; Council consideration is respectfully requested.

Financial Information:
Approval of the resolution does not affect the City's budget.

Attachments:
1. 2025 Karis MMD Utility Bond Resolution
2. Karis Overall Phasing Plan - PHASE 1A
3. Official Statement Summary
4. PH1A Karis Improvements Sanitary Sewer
5. PH1A Karis Improvements Storm Drainage
6. PH1A Karis Improvements Water

RESOLUTION NO. R03-2025-447

RESOLUTION REGARDING APPROVAL OF BOND ISSUANCE AND PLANS AND SPECIFICATIONS OF AN IMPROVEMENT PROJECT

WHEREAS, Karis Municipal Management District of Tarrant County (the "District") is a municipal management district created under and operating pursuant to the provisions of Chapter 375, Texas Local Government Code; and

WHEREAS, the District is located wholly within the corporate limits of the City of Crowley, Texas (the "City"); and

WHEREAS, Section 375.207(a), Texas Local Government Code, requires the District to obtain the approval of the governing body of the City for bond issues for an improvement project and the plans and specifications of an improvement project financed by such bond issue before those bonds may be issued; and

WHEREAS, the District is in the process of issuing its Unlimited Tax Utility Bonds, Series 2025 (the "Bonds"), in an approximate aggregate principal amount of $4,850,000; and

WHEREAS, City staff heretofore have approved the plans and specifications of the improvement project (the "Project") proposed to be financed by the Bonds, which consists of water, wastewater and storm drainage facilities to serve Karis, Phases 1A, 1B and 1C; and

WHEREAS, the City, the District, The Nehemiah, L.L.C., and the Board of Directors of Reinvestment Zone Number One, City of Crowley, Texas, have entered into a Project Finance and Operating Agreement (the "Project Agreement"), effective January 21, 2021; and

WHEREAS, the District has requested that the City provide its approval for the issuance of the Bonds, and the City has indicated its intent to provide such approval and its formal approval of the plans and specifications of the Project.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, AS FOLLOWS:

1. The above recitals are found to be true and correct and are incorporated herein for all purposes.

2. The sale and issuance of the Bonds by the District and the plans and specifications of the Project hereby are approved by the City Council as the governing body of the City.

3. The approvals herein provided are intended to constitute municipal approval as required under Section 375.207, Texas Local Government Code.

4. The City hereby confirms its approval under the Project Agreement of the use of Available District TIRZ Revenue (as defined in the Project Agreement) as security for the Bonds.

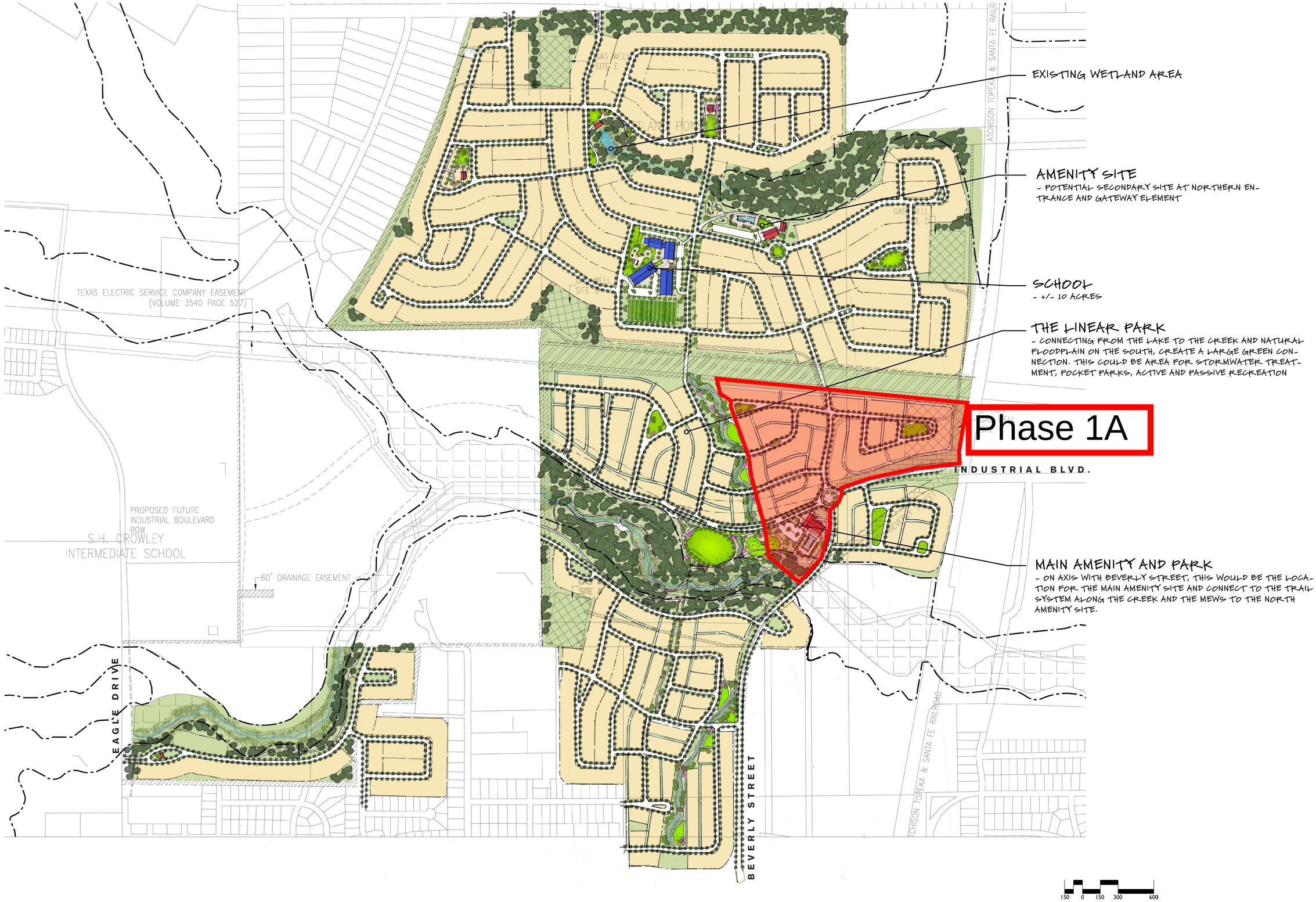
THIS RESOLUTION ADOPTED BY THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, on this _____ day of _____, 2025.

_____
Billy Davis, Mayor

ATTEST:

_____
Carol Konhausser, City Secretary

[CITY SEAL]



KARIS CROWLEY, TX ▪ MASTER PLAN

PN 1018172 | 07.12.2019 | THE NEHEMIAH COMPANY

THE NEHEMIAH COMPANY

Graham Associates, Inc.
CONSULTING ENGINEERS & PLANNERS

LandDesign

OFFICIAL STATEMENT SUMMARY

The following information is a summary of certain information contained herein and is qualified in its entirety by the more detailed information and financial statements appearing elsewhere in this Official Statement.

THE BONDS

The District ..... Karis Municipal Management District of Tarrant County (the "District"), a political subdivision of the State of Texas, is located within the city limits of the City of Crowley, Texas (the "City") in Tarrant County, Texas (the "County"). See "THE DISTRICT."

The Bonds ..... The District is issuing its $4,850,000 Unlimited Tax Utility Bonds, Series 2025 (the "Bonds"). The Bonds are dated April 1, 2025 and mature on December 1 in each of the years and principal amounts set forth on the inside cover page. Interest accrues from the initial date of delivery (expected to be on or about April ___, 2025) (the "Delivery Date"), at the rates per annum set forth on the inside cover page and is payable on June 1, 2025, and on each December 1 and June 1 thereafter until maturity or earlier redemption. The Bonds are offered in fully registered form in integral multiples of $5,000 for any one maturity. See "THE BONDS – General."

Redemption Provisions ..... Bonds maturing on and after December 1, 2031, are subject to redemption, in whole or from time to time in part, at the option of the District, on April 1, 2031, and on any date thereafter at a price of par plus accrued interest from the most recent interest payment date to the date of redemption. See "THE BONDS – Redemption Provisions."

Book-Entry-Only System ..... The Bonds will be initially registered and delivered only to Cede & Co., the nominee of The Depository Trust Company, New York, New York, pursuant to the book-entry-only system described herein. Beneficial ownership of the Bonds may be acquired in principal denominations of $5,000 or integral multiples thereof. No physical delivery of the Bonds will be made to the Beneficial Owners (hereinafter defined) thereof. Principal of and interest on the Bonds will be payable by the Paying Agent/Registrar (hereinafter defined) to Cede & Co., which will make distribution of the amounts so paid to the participating members of The Depository Trust Company for subsequent payment to the Beneficial Owners of the Bonds. See "THE BONDS – Book-Entry-Only System."

Tax Increment Reinvestment Zone No. 1 ... Effective January 21, 2021, the District entered into a Project Finance and Operating Agreement (the "Project Finance Agreement") with the City, the Board of Directors of Reinvestment Zone Number One, City of Crowley, Texas (the "TIRZ") and the Developer (defined herein) whereby the parties agreed to implement portions of the Final TIRZ Plan (defined herein). The City has entered into certain agreements to participate (collectively, the "TIRZ Participation Agreements") with the County, Tarrant County College District ("TCCD") and Tarrant County Hospital District ("TCHD"), pursuant to which each such taxing entity has agreed to annually deposit into the Tax Increment Fund the TIRZ Increments (defined below). The Project Finance Agreement provides for the City to rebate 85% of the ad valorem property taxes levied and collected by the City for a given year on the Captured Appraised Value (herein defined) within the District until December 31, 2052 (the "City Increment"). The TIRZ Participation Agreements provide for the County to rebate 75% of the ad valorem property taxes levied and collected by the County for a given year on the Captured

Appraised Value within the TIRZ until the earlier of December 31, 2052, or the date the County has paid $34,308,629 (the "County Increment"); TCCD to rebate 50% of the ad valorem property taxes levied and collected by the TCCD for a given year on the Captured Appraised Value within the TIRZ until the earlier of December 31, 2046, or the date the TCCD has paid $9,477,120 (the "TCCD Increment"); and TCHD to rebate 50% of the ad valorem property taxes levied and collected by the TCHD for a given year on the Captured Appraised Value within the TIRZ until the earlier of December 31, 2052, or the date the TCHD has paid $21,037,845 (the "TCHD Increment"). The City Increment, the County Increment, the TCCD Increment and the TCHD Increment are referred to collectively herein as the "TIRZ Increments." The City, the County, TCCD and TCHD are herein referred to as the "Participants" of the TIRZ. The captured appraised value of real property taxable by the Participants for a given year is the total appraised value of all real property located in the TIRZ for that year less the base value (the "Captured Appraised Value"). The base value is the total appraised value of all real property located in the TIRZ that is taxable by the Participants in the year in which the TIRZ was designated as such under Chapter 311 of the Texas Tax Code (the "Base Value"). Pursuant to the Project Finance Agreement, the Pledged TIRZ Revenues (herein defined) will be used by the District to pay for the design and construction of the District's Road System, Utility System and certain open-space improvements, or to pay debt service on bonds issued by the District for such purposes. See "TAX INCREMENT REINVESTMENT ZONE NO. 1, CITY OF CROWLEY, TEXAS"

Authority for Issuance..... At an election for the District on November 5, 2019, voters of the District authorized the issuance of the following: $115,995,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing the Utility System, $112,665,000 principal amount of unlimited tax bonds for the purpose of acquiring or constructing the Road System, $115,995,000 principal amount of unlimited tax bonds for the purpose of refunding bonds issued by the District for the Utility System and $112,665,000 principal amount of unlimited tax bonds for the purpose of refunding bonds issued by the District for the Road System.

The Bonds are issued pursuant to (i) an order by the Texas Commission on Environmental Quality (the "TCEQ"); (ii) an order of the District's Board of Directors authorizing the issuance of the Bonds (the "Bond Order"); (iii) Article XVI, Section 59 of the Texas Constitution and the general laws of the State of Texas, particularly including Chapters 49 and 54 of the Texas Water Code, as amended, Chapter 375 of the Texas Local Government Code, as amended, and Chapter 8026A, Texas Special District Local Laws Code; and (iv) the election held for the District on November 5, 2019.

Source of Payment..... Principal of and interest on the Bonds is payable from Pledged TIRZ Revenues (herein defined) and the proceeds of a continuing direct annual ad valorem tax, levied upon all taxable property within the District, without legal limitation as to rate or amount. The Bonds are obligations solely of the District and are not obligations of the State of Texas; the County; the City; TCCD; TCHD; or any entity other than the District. See "THE BONDS – Source of Payment."

Unlimited Tax: The Bonds are secured by the proceeds of a continuing direct annual ad valorem tax, without legal limitation as

to rate or amount, levied against all taxable property within the District. In addition, the Bonds are secured by a pledged of and lien on the Pledged TIRZ Revenues.

Pledged TIRZ Revenues: The City has created a tax increment fund into which the TIRZ Increments shall be deposited (the "Tax Increment Fund"). The City has entered into TIRZ Participation Agreements with the County, TCHD and TCCD, pursuant to which each taxing entity has agreed to deposit annually the TIRZ Increments to the Tax Increment Fund. The portion of TIRZ Increments deposited each year to the Tax Increment Fund which portion is attributable to ad valorem taxation of property within the District, net of any operating costs of the TIRZ, is referred to herein as the "Pledged TIRZ Revenues." See "RISK FACTORS – Dependence on Collection of TIRZ Increments."

Payment Record ..... The Bonds constitute the first series of unlimited tax bonds issued by the District. The District previously has issued its $3,732,000 Assessment Revenue Bonds, Series 2024, which has its first interest payment due on June 1, 2025.

Short-Term Debt ..... The District issued its $3,251,000 Bond Anticipation Note, Series 2024 (the "BAN"), dated July 2, 2024. The BAN matures on July 1, 2025, and accrues interest at a rate of 5.30% per annum, calculated on the basis of actual days elapsed and a 365-day year. The District will use a portion of the proceeds from the sale of the Bonds to redeem the BAN prior to its maturity.

Use of Proceeds of the Bonds ..... Proceeds from the sale of the Bonds will be used by the District to pay certain costs relating to the Utility System, including developer interest, and to redeem the BAN, the proceeds of which were used to reimburse the Developer (herein defined) for a portion of the costs of the water, wastewater, and drainage improvements and related costs shown under "THE BONDS – Use and Distribution of Bond Proceeds." Additionally, proceeds from the sale of the Bonds will be used to pay BAN interest, to pay eighteen (18) months of capitalized interest on the Bonds, operating costs and certain costs associated with the issuance of the Bonds. See "THE BONDS – Use and Distribution of Bonds Proceeds" for further information.

Not Qualified Tax-Exempt Obligations ..... The District will not designate the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265 of the Internal Revenue Code of 1986, as amended.

Municipal Bond Insurance ..... The District has made applications to Build America Mutual Assurance Company and Assured Guaranty Inc. for a commitment for municipal bond guaranty insurance on the Bonds. The purchase of such insurance, if available, and the payment of all associated costs, including the premium charged by the insurance company and fees charged by rating companies, will be at the option and expense of the Initial Purchaser.

Ratings ..... The District has not made an application for an underlying rating on the Bonds. Furthermore, it is not expected that the District would have been successful in receiving an investment grade underlying rating on the Bonds.

Bond Counsel ..... Allen Boone Humphries Robinson LLP, Dallas, Texas.

Disclosure Counsel ..... McCall, Parkhurst & Horton L.L.P., Dallas, Texas.

Financial Advisor ..... Robert W. Baird & Co. Incorporated, Irving, Texas.

Paying Agent/Registrar	BOKF, NA, Dallas, Texas.

THE DISTRICT

Description	The District was created by order of the Texas Commission on Environmental Quality issued February 19, 2019. The District was created as a Municipal Management District under Section 52, Article III, and Section 59, Article XVI, of the Texas Constitution and operates under Chapter 375 of the Texas Local Government Code, Chapters 49 and 54 of the Texas Water Code, and Chapter 8026A of the Texas Special District Local Laws Code. See "THE DISTRICT - General."
Location	The District encompasses approximately 569.811 acres of land located entirely within the corporate limits of the City and is located approximately 13 miles south of downtown Fort Worth, Texas and within the County. The District is comprised of four (4) tracts: the eastern tracts are bound by the Burlington Northern and Santa Fe Railroad on the east and the western tract is bound on the north by Deer Creek and on the west by McCart Avenue. The District lies entirely within the boundaries of Tax Increment Reinvestment Zone No. 1, City of Crowley, Texas and Crowley Independent School District.
The Developer/Principal Landowner	CH TNC Karis Owner, LLC (the "Developer") is a Texas limited liability corporation managed by The Nehemiah, LLC ("Nehemiah"). Nehemiah is in the business of managing and developing real property, including residential communities. See "THE DEVELOPER/PRINCIPAL LANDOWNER."
Status of Development	The District consists of approximately 569.811 total acres. To date, approximately 83.771 acres have been developed as 324 single-family lots within Karis Phase 1A, Phase 1B, and Phase 1C. As of February 1, 2025, the District included approximately 145 completed homes (approximately 83 occupied, 57 unoccupied, and 5 model home); approximately 47 homes under construction; and approximately 132 vacant developed lots. The remaining land in the District includes approximately 456.007 acres planned for development as additional single-family residential sections; approximately 10.003 acres on which a school has been constructed; approximately 5.230 acres on which two amenity centers will be constructed; and approximately 14.800 acres that are undevelopable. See "DEVELOPMENT OF THE DISTRICT."
Homebuilders	The homebuilders currently active in the District are Cadence Homes, Village Homes, Highland Homes, David Weekley Homes and Chesmar Homes. New homes being constructed in the District range in price from approximately $279,000 to $571,000 and range in size from approximately 1,553 square feet to 3,575 square feet. See "DEVELOPMENT OF THE DISTRICT - Homebuilders within the District."

RISK FACTORS

THE BONDS ARE SUBJECT TO CERTAIN RISK FACTORS. PROSPECTIVE PURCHASERS SHOULD REVIEW THIS ENTIRE OFFICIAL STATEMENT, INCLUDING PARTICULARLY THE SECTION OF THIS OFFICIAL STATEMENT ENTITLED "RISK FACTORS," BEFORE MAKING AN INVESTMENT DECISION.

No representation is made that the Bonds will be suitable for or acceptable to financial or public entities for investment or collateral purposes. No representation is made concerning other laws, rules, regulations or investment criteria which apply to or which might be utilized by any of such persons or entities to limit the acceptability or suitability of the Bonds for any of the foregoing purposes. Prospective purchasers are urged to carefully evaluate the investment quality of the Bonds as to the suitability or acceptability of the Bonds for investment or collateral purposes.

Payment Record

The Bonds are the first series of unlimited tax bonds issued by the District. The District has previously issued its $3,732,000 Assessment Revenue Bonds, Series 2024, which has its first interest payment due on June 1, 2025.

Short-Term Debt

The District has issued its $3,251,000 Bond Anticipation Note, Series 2024 (the "BAN"), dated July 2, 2024. The BAN matures on July 1, 2025, and accrues interest at a rate of 5.30% per annum, calculated on the basis of actual days elapsed and a 365-day year. The District will use a portion of the proceeds from the sale of the Bonds to redeem the BAN prior to its maturity.

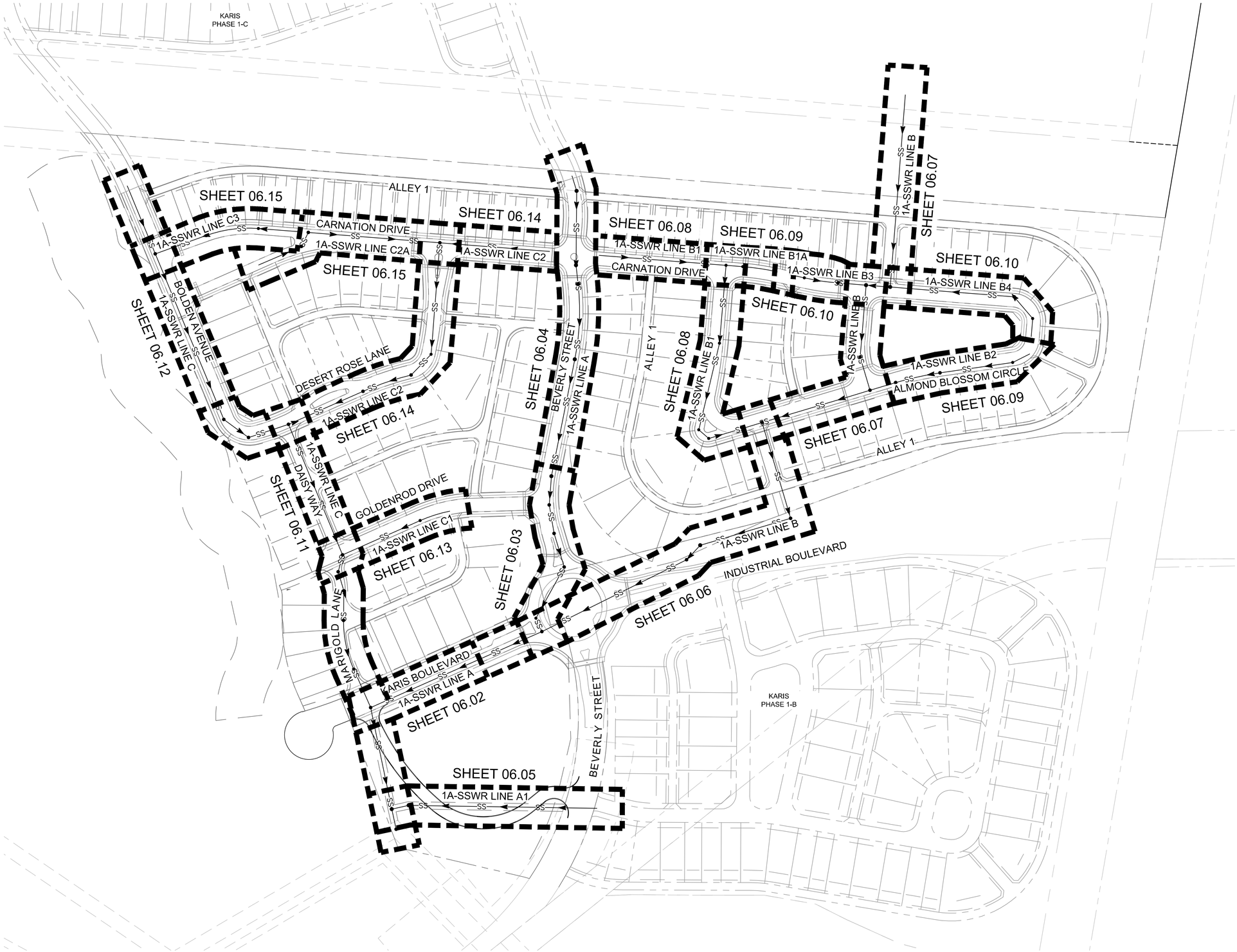
Use and Distribution of Bond Proceeds

Proceeds from the sale of the Bonds will be used by the District to pay certain costs relating to the Utility System, including developer interest, and to redeem the BAN, the proceeds of which were used to reimburse the Developer for a portion of the improvements and related costs shown below. Additionally, proceeds from the sale of the Bonds will be used to pay BAN interest, to pay eighteen (18) months of capitalized interest on the Bonds, operating costs and certain costs associated with the issuance of the Bonds.

Construction Costs	**District's Share**
A. Karris Phase 1A, 1B, 1C – W, WW, D	$ 3,040,839
B. Phase 1 Misc. Construction Expenses	23,968
Total Construction Costs	**$ 3,064,807**
Non-Construction Costs	
A. Legal Fees	$ 136,250
B. Fiscal Agent Fees	97,000
C. Interest	
1. Developer Interest	439,151
2. Capitalized Interest (18 Months)	400,125
3. BAN Interest	172,303
D. Bond Discount (3.00%)	145,500
E. Bond Issuance Expenses	46,920
F. BAN Issuance Expenses	79,438
G. Bond Engineering Report	48,500
H. Operating Expenses	187,781
I. Market Study	15,250
J. Attorney General Fee (0.10% or $9,500 max)	4,850
K. TCEQ Bond Issuance Fee (0.25%)	12,125
Total Non-Construction Costs	$ 1,785,193
TOTAL BOND ISSUE REQUIREMENT	**$ 4,850,000**

Non-construction costs are based upon either contract amounts or various cost estimates by the Engineer and the Financial Advisor. The actual amounts to be reimbursed by the District and the non-construction costs will be finalized after the sale of the Bonds and completion of agreed-upon procedures by the Auditor (herein defined).

In the instance that estimated amounts exceed the actual costs, the difference comprises a surplus which may be expended for approved uses. In the instance that actual costs exceed previously approved estimated



REVIEWED
City of Crowley
Released for Construction
Date 11/16/2021
City Engineer

STATE OF TEXAS
JOHN H. LESNAR
92740
LICENSED
PROFESSIONAL ENGINEER
10/29/2021

GRAPHIC SCALE 1"=100'
100 0 100 200

KARIS
PHASE 1A

SANITARY SEWER IMPROVEMENTS

SANITARY SEWER KEY MAP

CROWLEY, TEXAS
TARRANT COUNTY

Graham Associates,Inc.
CONSULTING ENGINEERS & PLANNERS
600 SIX FLAGS DRIVE, SUITE 900
ARLINGTON, TEXAS 76011 (817) 640-8535
TBPE FIRM: F-1191/TBPLS FIRM: 101538-00

DRAWN BY: GAI	PROJECT NO. 2760-1018	SHEET
DATE: 10/25/2021	SHEET 1 OF 1	06.01

PLOTTED BY: DAISY GAYTAN
PLOTTED ON: Nov 01, 2021 - 12:04 PM
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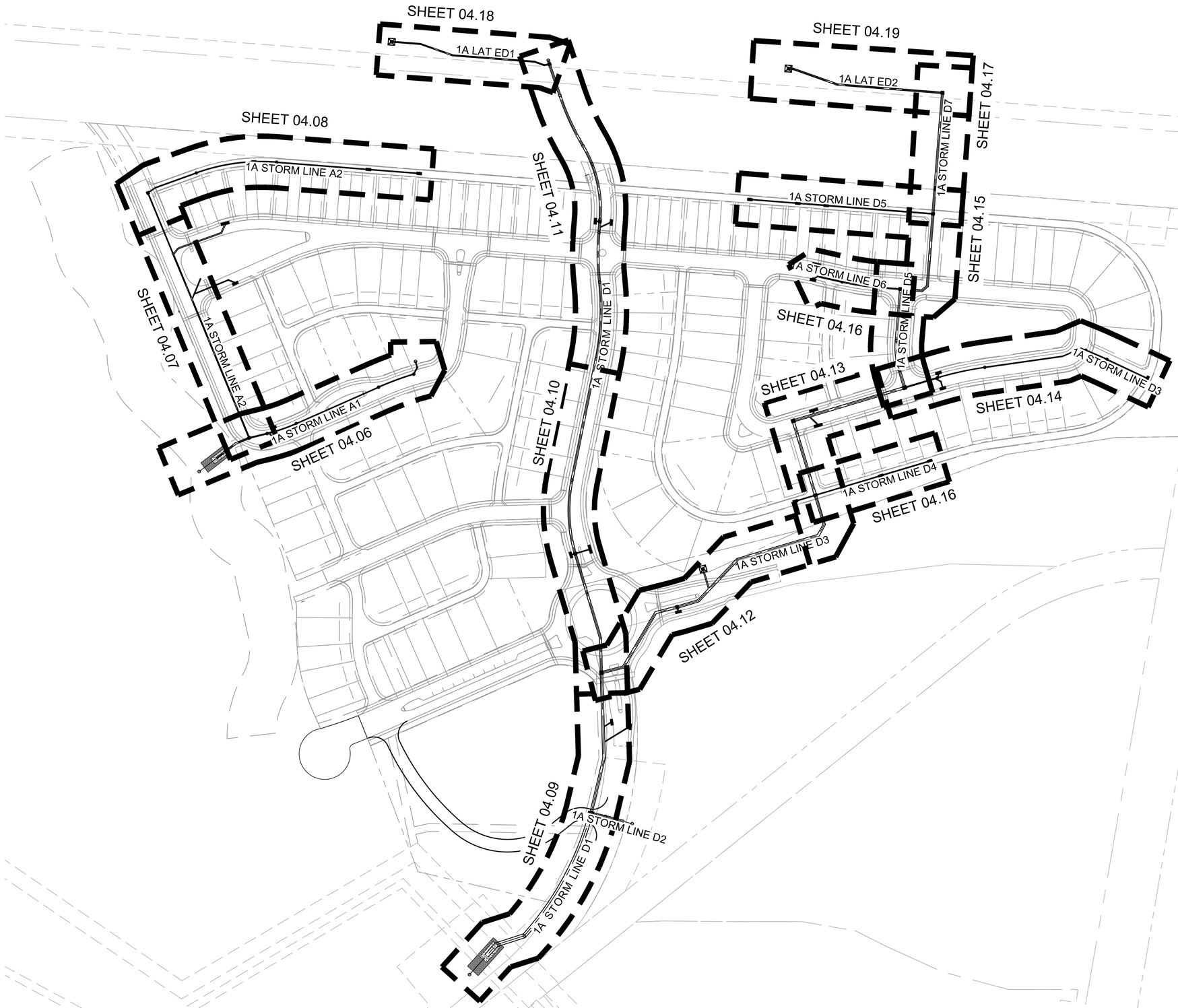

CAUTION:

EXISTING UTILITIES AND UNDERGROUND FACILITIES OF THESE PLANS HAVE BEEN LOCATED FROM REFERENCE INFORMATION AND AS-BUILT PLANS. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO VERIFY HORIZONTAL AND VERTICAL LOCATION OF ALL EXISTING UTILITIES PRIOR TO CONSTRUCTION. THE CONTRACTOR SHALL TAKE NECESSARY PRECAUTIONS TO PROTECT ALL EXISTING UTILITIES AND WILL BE RESPONSIBLE FOR ANY DAMAGE TO SAID UTILITIES. THE CONTRACTOR SHALL NOTIFY ALL UTILITY COMPANIES PRIOR TO CONSTRUCTION.

REVIEWED
City of Crowley
Released for Construction
Date 11/16/2021
City Engineer

STATE OF TEXAS
JOHN H. LESNAR
92740
LICENSED
PROFESSIONAL ENGINEER
10/29/2021

GRAPHIC SCALE 1"=100'
100 0 100 200

KARIS
PHASE 1A

DRAINAGE IMPROVEMENTS
STORM DRAINAGE KEY MAP

CROWLEY, TEXAS
TARRANT COUNTY

Graham Associates,Inc.
CONSULTING ENGINEERS & PLANNERS
600 SIX FLAGS DRIVE, SUITE 500
ARLINGTON, TEXAS 76011 (817) 640-8535
TBPE FIRM: F-1191/TBPLS FIRM: 101538-00

DRAWN BY: GAI	PROJECT NO. 2760-1018	SHEET
DATE: 10/22/2021	SHEET 1 OF 1	04.01

PLOTTED BY: MIKAYLA BURCKHARD
PLOTTED ON: 10/22/2021 11:17 AM
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SHEET SIZE: ANSI FULL BLEED D (34.00 X 22.00 INCHES) 1" = 1'

REVIEWED
City of Crowley
Released for Construction
Date 11/16/2021
Brad Landers
City Engineer

STATE OF TEXAS
JOHN H. LESNAR
92740
LICENSED
PROFESSIONAL ENGINEER
10/29/2021

GRAPHIC SCALE 1"=100'
100 0 100 200

KARIS
PHASE 1A

WATER LINE IMPROVEMENTS

WATER LINE KEY MAP

CROWLEY, TEXAS
TARRANT COUNTY

Graham Associates,Inc.
CONSULTING ENGINEERS & PLANNERS
600 SIX FLAGS DRIVE, SUITE 500
ARLINGTON, TEXAS 76011 (817) 640-8535
TBPE FIRM: F-119/TBPLS FIRM: 101538-00

DRAWN BY: GAI	PROJECT NO. 2760-1018	SHEET
DATE: 10/28/2021	SHEET 1 OF 1	05.01

PLOTTED BY: DAISY CAYTAN
PLOTTED ON: 10/28/2021 12:56 PM
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City of Crowley, Texas
City Council Agenda Report

Presenter: Rachel Roberts	**Meeting Date:** March 20, 2025
Department: Community Development	**Agenda Item:** V.4.
Subject: Discuss and consider approval of Ordinance 03-2025-558, an ordinance amending Appendix A: Schedule of Rates, Fees and Charges of the Crowley City Code, to update certain building permit fees	

Background:
Last fall, the City Council approved an ordinance updating the fee schedule that went into effect Jan. 1. The primary purpose of that ordinance was to update fees that had not changed since they were adopted 10 to 20 years previously and were no longer covering the city's costs. At that time, staff did not recommend changes to the new construction fees because they were already amended a few years previously. But after reviewing the past year's costs for Safebuilt under the latest contract, it is clear the city needs to raise fees again to fully cover third party expenses. This increase would apply to new construction as well as most trade permits. Residential permit fees cover all required inspections at this time, but trade permit fees, fence and storage building permit fees, and commercial permit fees do not cover costs.

The recommended fees shown in the attached markup stem from Safebuilt's fee schedule, which includes a cost of $70 per residential inspection (that is, any inspection associated with a residential use, whether that is for new construction or for a stand-alone trade permit), $85 per commercial inspection, and commercial plan review fees on a sliding scale based on value (this will be a pass-through cost if the fee schedule changes are adopted). Permits fees are mostly recommended to be set a small amount above the Safebuilt cost in order to cover city overhead costs such as the permit tech time spent on each permit, software and equipment, and records retention. For example, staff recommended a fee of $75 for residential trade (mechanical, electrical, plumbing) permits that require only one inspection and $150 for permits that require two inspections (such as fences and accessory buildings). New construction fees include more overhead because they take a lot more city staff time and also require some records to be retained permanently (and is therefore an ongoing cost to the city).

Council will notice that some fees have increased significantly, such as fence permit fees increasing from $60 to $150. While staff are not comfortable recommending such a large increase, this increase more accurately reflects the true costs to the city (i.e.g, two inspections at $70 each). Staff are exploring other options for decreasing costs, but for now, the fee increase is needed.

Staff also recommend adding language for a general third-party pass-through cost. The current fee schedule allows the city to pass along fees from engineering reviews and some third-party plan review fees, but staff recommend a more blanket policy to cover all associated third-party costs (for example, when a developer proposes a contract or agreement that requires consultation

with the city attorney, or if extra inspections are needed for a project that are not already covered by the permit fee). This would not cover reviews or inspections requested by the city where no permit or other application has been requested or issued -- for example, if the city requests an inspection to check whether storms have caused structural damage to a building -- but it would cover all work done on behalf of a requested or permitted project.

Finally, staff are recommending the Clean & Show permit be allowed two extensions at no cost. A clean and show permit is used similar to a certificate of occupancy but on a temporary basis only. It allows a building owner to have the power on for 30 days while they clean and property in preparation to show it to prospective tenants. It does not allow for occupancy of the building. Because a landlord is not always able to find a tenant within 30 days, staff recommend allowing the clean and show permit to be extended twice at no additional cost.

Recommendation:
Staff recommends approval.

Financial Information:
The city's commercial and trade permits fees are no longer covering costs for those permits. Increaasing the permit fee will ensure the city's costs are covered.

Attachments:
1. Ordinance amending Appendix A Fee Schedule - general fee increase(1)
2. Ordinance amending Appendix A Fee Schedule - changes acceptedv3

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, AMENDING APPENDIX A, SCHEDULE OF RATES, FEES AND CHARGES, OF THE CODE OF ORDINANCES BY AMENDING SECTIONS 1 - 3, 5 - 7, 9 - 12, 15, AND 22; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Crowley, Texas, is a home rule City acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the fee schedule of the City of Crowley, has been codified as Appendix A of the Crowley Code of Ordinances; and

WHEREAS, Appendix A of the Code of Ordinances establishes various fees for City services associated with the administration, investigation, and implementation of ordinances and regulations applicable to development and other activities; and

WHEREAS, the City Council now desires to amend its schedule of fees by amending the fees listed in 1 - 3, 5 - 7, 9 - 12, 15, and 22 of Appendix A: Schedule of Rates, Fees and Charges, as shown below; the remaining sections of Appendix A are not amended herby and shall remain in full force and effect.

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

SECTION 1.

That Sections 1, 2, and 3 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, are hereby amended as follows.

(1) *Building permits (new construction).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Building Code.

Commercial/non-residential and industrial:	
0—2,500 square feet	$1,300 plus cost of professional services for any third party inspection not covered by the permit fee
~~Less than 500 square feet~~	~~$300.00~~
~~500—1,000 square feet~~	~~$440.00~~
~~1,001—2,500 square feet~~	~~$860.00~~
2,501—50,000 square feet	$50.00 + $0.64 per square foot plus cost of professional

	services for any third party inspection not covered by the permit fee
50,001—100,000 square feet	$2,130.00 + $0.24 per square foot plus cost of professional services for any third party inspection not covered by the permit fee
100,001—500,000 square feet	$6,540.00 + $0.12 per square foot plus cost of professional services for any third party inspection not covered by the permit fee
Over 500,000 square feet	$27,600.00 + $0.04 per square foot plus cost of professional services for any third party inspection not covered by the permit fee
Alterations/remodels involving no more than one trade, and repairs involving no more than one trade	$0.35 per square foot, with a minimum fee of $~~170~~180.00, plus commercial plan review fee plus cost of professional services for any third party inspection not covered by the permit fee
Additions; repairs / alterations / remodels involving more than one trade; new carports and garages	New construction fees including commercial plan review fee
~~*Apartments only*~~*Multifamily (including. triplex, quadplex, multifamily townhouse)*: Fees below plus commercial plan review fee and cost of professional services for any third party inspections not covered by the permit fee	
50,000 square feet or smaller	$0.32 per square foot Min. $1,300
50,001—100,000 square feet	$4,000.00 + $0.24 per square foot
100,001—200,000 square feet	$12,000.00 + $0.16 per square foot
Over 200,000 square feet	$20,000.00 + $0.12 per square foot
Alterations/remodels involving no more than one trade, repairs involving no more than one trade	$0.35 per square foot, with a minimum fee of ~~$170.00~~$185.00, plus commercial plan review fee plus cost of professional services for any third party inspection not covered by the permit fee

Additions; repairs / alterations / remodels involving more than one trade; new carports and garages	New construction fees, incl. commercial plan review fee
Single Family Residential:	
New single-family dwelling, duplex, and single family attached / townhouses (shall be calculated per dwelling unit)	$0.75 per square foot under one roof Min. $600 (plus building MEP and plan review fees)
Alterations/remodels or repairs involving no more than one trade, Accessory buildings involving no more than one trade	$0.35 per square foot, ~~,~~ plus residential plan review fees plus cost of professional services for any third party inspection not covered by the permit fee
Additions New carport or garage Accessory dwelling unit (ADU) and live/work units Accessory buildings involving more than one trade (mechanical, electrical, or plumbing) Alternations/remodels involving more than one trade	New construction fees incl. plan review fee plus cost of professional services for any third party inspection not covered by the permit fee
Attached open-air addition (patio cover)	Additions fees
Free-standing pergola / patio cover (must follow required setbacks under zoning code and fire code)	Applicable accessory building fees
Pre-fabricated storage building 120 sq. ft. or smaller	~~70.00~~150.00
Window replacement	~~70~~75.00

Roofing replacement and repair permits:	
Shingle replacement only	No permit required
Roof repair/replacement of decking	$~~25~~75.00

(2) *Plan review fees.* There will be a $25.00 charge to correct, revise or void any submitted permits; revisions that require additional plan review by a third-party plan reviewer will be charged the cost to the municipality for the third-party services.

Residential plan review with no approved master plan	$225.00
Residential plan review with approved master plan	$120.00
Commercial (non-residential), industrial, two-family, multi-family	
Review by city staff plan reviewer	65% of building permit cost
Third-party review	Where the cost to the city for professional services exceeds the city staff plan review fee,

	the plan review fee shall be the actual costs incurred by the city + 10%
Registration of a master plan	$225.00 per plan
Residential plot plan and zoning review, standard zoning district	$50.00
Residential plot plan and zoning review, planned development district, mixed-use district, downtown district, or other special zoning district	$100.00
Multi-family / Commercial / Non-Residential zoning review	$300.00
Any other permit type requiring plan review	$60.00 if reviewed by city staff only; or cost to the city for third party review + 10% if reviewed by third party plans reviewer~~, whichever is greater~~

Fire department. A permit shall be obtained from the fire marshal's office prior to engaging in any of the listed activities, operations or functions. Fees for specific permits shall comply with the following schedule: (Actual fees shall be invoiced to applicant or property owner for incurred consultant fees for project review or inspections including but not limited to city attorney, planning consultant, engineering consultant, plan review, and building inspections. Fees shall be charged any time a project document is forwarded to said consultant(s) and/or any time the city incurs fees for project. Where the cost to the city for professional services exceeds the city staff plan review and/or other listed fees the permit or plan review fee shall be the actual costs incurred by the city + 10%)	
1. Plan review fee:	
1—100,000 square feet	$0.035 per square foot
Per square foot of building area minimum	$60.00
100,001—300,000 square feet	$3,500.00 for first 100,000; $0.017 for each additional square foot
300,001+ square feet	$6,900.00 for the first 300,000, plus $0.01 for each additional square foot
Fire protection system work (when the fire protection contractor is the only contractor working on site).	See list below
Re-stamp, lost plans, or addendum to project	$30.00 per hour
2. All blasting permits required by the International Fire Code	$100.00
3. To conduct authorized burning operations	$1,000.00
4. Direction of fireworks displays per display date	$100.00
a. Pyrotechnic special or theatrical effects	$50.00
5. Installation or testing of underground flammable liquid storage tank systems	$300.00 per location

Testing of lines only	$100.00
Installation of miscellaneous systems or equipment	$100.00
a. Aboveground waste oil tank	$50.00
b. Installation of aboveground protected tank	$100.00
c. Installation of aboveground inside waste oil tank	$50.00
d. Mobile fueling fee per site	$200.00

(3) *Inspection fees.*

Outside normal business hours	$50.00 per hour (minimum of two hours) if performed by city staff Full cost to city of third party inspections if inspections are performed by third-party inspector
Reinspection	First reinspection $~~60~~70.00 (after disapproval, locked door, etc.)
Subsequent reinspection	Second reinspection (for same item) $85.00 third and subsequent reinspection (for same item) $100.00
Inspections for which no fee is specifically indicated	$50 (or for third party inspections, third-party cost to the municipality)

SECTION 2.

That Sections 5, 6, and 7 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, are hereby amended as follows.

(5) *Swimming pool permits.*

Private, above ground (single family or duplex residential)	$180.00 + ~~misc.~~residential plan review
Basic pool deck	$25.00 + ~~misc.~~residential or commercial plan review (site plan required)
Private, in ground (single family or duplex residential)	$300.00, plus $225.00 plan review
Public, commercial, or community / HOA	$500.00, plus commercial plan review fee (city review or third party review fee, as applicable)

(6) *Fence permit.*

New construction/replacement of different type fence -- residential	$~~60~~150.00
New construction/replacement of different type fence -- commercial	$180.00
Fence replacement (same type and less than 50 percent of existing fence, if placed in same location)	No charge
Subdivision screening wall	$~~130~~150.00 + new residential plan review fee

Retaining wall requiring a permit – residential	$~~140—~~150.00 + new residential plan review fee
Retaining wall requiring a permit – commercial	$~~170~~ 180 + new commercial plan review fee

(7) *Building demolition.*

Residential	$~~50~~150.00
Commercial	$~~150~~180.00
Asbestos survey required with permit	

SECTION 3.

That Sections 9, 10, 11, and 12 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, are hereby amended as follows.

(9) *Sign permits.*

A separate building electrical permit is required when signs require electricity. Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Building Code.	
C~~ommercial:~~ Permanent signs: permit fee below plus $350 plan review fee ~~(~~costs from the third-party plan reviewer in excess of $350 will be added to the permit fees)	
1—50 square feet	$85.00
51—100 square feet	$100.00
101—200 square feet	$125.00
Over 200 square feet.	$200.00
Weekend real estate (annual—per builder/developer)	$100.00
Temporary and portable signs:	
Temporary signs for which a permit is required	$30.00
Garage sale / estate sale signs	No fee
Sign confiscation fees (per sign)	$5.00
Off-premises portable sign	$30.00; property owner permission required
Sign variance request	$150.00

(10) *Building permits (electrical).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Building Code.

Residential (new construction)	$25.00
	Plus $0.10 per square foot Minimum $150

Commercial /industrial / multifamily / non-residential (new construction)	$40.00
	Plus $0.06 per square foot Minimum $180
Hot tubs and pools	$~~35~~75.00
Temporary pole	$~~40~~75.00
Sign connection (plus sign permit)	$30.00
Manufactured home	$~~30~~75.00
Accessory building	~~$25.00~~new construction electrical fees (no minimum fee)
Swimming pool	$35.00
Reinstate service	$~~60~~75.00
Transformers	$~~25~~75.00
~~Unlisted~~ All other electrical permits ~~by description of work, plus:~~	$~~25~~75.00
~~Outlets (receptacles/switches) (each)~~	~~$0.60~~
~~Lighting fixtures (each)~~	~~$0.60~~
Services	
600 volts or less ~~(to 200 amps)~~ to 1,000 amps	$~~25~~75.00
~~200—1,000 amps~~	~~$50.00~~
Over 1,000 amps	$100.00
~~Miscellaneous items not listed (each)~~	~~$10.00~~

(11) *Building permits (mechanical).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Mechanical Code.

Residential	$25.00
	Plus $0.05 per square foot of conditioned area Minimum $150
Two-family and multifamily	$25.00 per unit
	Plus $0.05 per square foot of conditioned area Minimum $150
Commercial	$30.00
	Plus $0.06 per square foot of conditioned area Minimum $150
Change outs (all)	$~~50~~75.00
Exhaust hoods/fans	$~~60~~75.00, plus $7.50 each
Replacement of furnace or condensing unit of cooling/heating system	$60.00
Dry chemical fire extinguishing system	$60.00
Misc. building mechanical permit not listed above	$75.00

(12) *Building permits (plumbing).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Plumbing Code.

Residential (new home construction)	$25.00
	Plus $0.10 per square foot of service area Minimum $150
Two-family and multifamily	$25.00
	Plus $0.10 per square foot of service area Minimum $150
Commercial (new building construction)	$30.00
	Plus $0.14 per square foot of service area Minimum $150
Manufactured homes and sales trailers	$~~30~~75.00
Irrigation system (lawn sprinkler) (plus backflow)	$~~30~~75.00
Backflow protection	$10.00
Yard line (replacement)	$~~30~~75.00
Sewer line (replacement)	$~~30~~75.00
Gas piping/med gas:	$75.00
~~One—five outlets~~	~~$25.00, plus $13.00~~
~~Over five outlets~~	~~$2.00 per outlet~~
~~Unlisted~~ All other plumbing permits ~~by description of work, plus:~~	$~~25~~75.00
~~Each plumbing fixture~~	~~$7.00~~
~~Each building sewer service~~	~~$18.00~~
~~Each water heater~~	~~$7.00~~
~~Each swimming pool P-trap~~	~~$7.00~~
~~Each propane tank installation~~	~~$13.00~~
~~Repair or replacement of water or fixtures, each fixture~~	~~$7.00~~
~~Repair or replacement of drainage, vent or sewer piping, each fixture~~	~~$7.00~~
~~Grease trap~~	~~$7.00~~
~~Miscellaneous items not listed above (each)~~	~~$7.00~~

SECTION 4.

That Section 15 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, is hereby amended as follows.

(15) *Certificate of occupancy.*

Certificate of occupancy	$100.00; reinspection fee shall apply

Clean and show (30 days only; up to two extensions of 30 days each with no additional fee may be authorized by the Permits Dept)	$85.00; reinspection fee shall apply

SECTION 5.

That Section 22 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, is hereby amended as follows.

(22) *Other fees and charges for community development.*

Subdivision construction inspection	
Review and Inspection Fee (related to construction and improving public infrastructure for a subdivision lot)	$250.00 per hour $375. 00 per hour for any inspections occurring outside of normal business hours with a minimum of two hours
Engineering review—Site plan, amending plat, or replat or any other project requiring engineering firm review, guidance, OR meeting attendance	An engineering review fee of $500.00 plus the total cost (100 percent) in excess of $500.00 for any outside sources used by the city will be paid by the developer prior to issuance of any building permits or acceptance of public improvements. This fee includes any discussions or meetings with applicants as part of the development approval process. Fees shall be charged anytime a project document is forwarded to the city's third-party engineering firm and/or any time the city incurs fees for a project. Following the approval of the application, any remaining funds shall be returned to the applicant upon request. No application may be approved, issued, or recorded until all outstanding fees have been paid.
Engineering review—Preliminary plat, final plat, or pre-application civil plan review or any other project requiring engineering firm review, guidance, or meeting attendance	An engineering review fee of $1,500.00 plus the total cost (100 percent) in excess of $1,500.00 for any outside sources used by the city will be paid by the developer prior to issuance of any building permits or acceptance of public improvements. Fees shall be charged anytime a project document is forwarded to the city's third-party engineering firm and/or any time the city incurs fees for a project. Following the approval of the application, any remaining funds shall be returned to the applicant upon request. No application may be approved, issued, or recorded until all outstanding fees have been paid.
Cost of other professional fees	Actual fees shall be invoiced to applicant or property owner for incurred consultant fees for project review or inspections

	including but not limited to city attorney, planning consultant, engineering consultant, plan review, and building inspections. Fees shall be charged any time a project document is forwarded to said consultant(s) and/or any time the city incurs fees for project.
Street signs	Full cost due prior to issuance of building permits
Stop signs	Full cost due prior to issuance of building permits
Park land dedication, fees in lieu of land, per unit or lot	1.5 acres per 100 dwelling unit; or $600.00 per dwelling unit
Park development fee	$600.00 per dwelling unit
Tree replacement	Contact city staff for tree replacement fees based on species and size
Property abatement (high grass/trash/debris)	
Administration fee (includes cost associated with certified mailings, photographs, inspections and reinspections of property)	$25.00
Residential abatement fee: Any outside services used by the city shall be paid at 100 percent of the cost to the city	The city will charge 100 percent of incurred expenses by the city
Commercial abatement fee (undeveloped property—SF20 or larger property)	Cost for outside services used by the city shall be paid at 100 percent of the cost
Filing fees	
Recording and releasing of liens	$40.00 + county filing fees
Credit Card Processing Fee	3.25% of transaction total

SECTION 6.

The remaining sections of Appendix A are not amended herby and shall remain in full force and effect.

SECTION 7.

This ordinance shall be cumulative of all provisions of ordinances of the City of Crowley, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 8.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect

any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 9.

That this ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, ON THIS 20TH DAY OF MARCH, 2025.

CITY OF CROWLEY, TEXAS

_____
Mayor, Billy P. Davis

ATTEST:

_____
Carol Konhauser, City Secretary

APPROVED AS TO FORM:

_____
Rob Allibon, City Attorney

ORDINANCE NO. 03-2025-558

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, AMENDING APPENDIX A, SCHEDULE OF RATES, FEES AND CHARGES, OF THE CODE OF ORDINANCES BY AMENDING SECTIONS 1 - 3, 5 - 7, 9 - 12, 15, AND 22; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Crowley, Texas, is a home rule City acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the fee schedule of the City of Crowley, has been codified as Appendix A of the Crowley Code of Ordinances; and

WHEREAS, Appendix A of the Code of Ordinances establishes various fees for City services associated with the administration, investigation, and implementation of ordinances and regulations applicable to development and other activities; and

WHEREAS, the City Council now desires to amend its schedule of fees by amending the fees listed in 1 - 3, 5 - 7, 9 - 12, 15, and 22 of Appendix A: Schedule of Rates, Fees and Charges, as shown below; the remaining sections of Appendix A are not amended herby and shall remain in full force and effect.

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

SECTION 1.

That Sections 1, 2, and 3 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, are hereby amended as follows.

(1) *Building permits (new construction).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Building Code.

Commercial/non-residential and industrial:	
0—2,500 square feet	$1,300 plus cost of professional services for any third party inspection not covered by the permit fee
2,501—50,000 square feet	$50.00 + $0.64 per square foot plus cost of professional services for any third party inspection not covered by the permit fee

50,001—100,000 square feet	$2,130.00 + $0.24 per square foot plus cost of professional services for any third party inspection not covered by the permit fee
100,001—500,000 square feet	$6,540.00 + $0.12 per square foot plus cost of professional services for any third party inspection not covered by the permit fee
Over 500,000 square feet	$27,600.00 + $0.04 per square foot plus cost of professional services for any third party inspection not covered by the permit fee
Alterations/remodels involving no more than one trade, and repairs involving no more than one trade	$0.35 per square foot, with a minimum fee of $180.00, plus commercial plan review fee plus cost of professional services for any third party inspection not covered by the permit fee
Additions; repairs / alterations / remodels involving more than one trade; new carports and garages	New construction fees including commercial plan review fee
Multifamily (including. triplex, quadplex, multifamily townhouse): Fees below plus commercial plan review fee and cost of professional services for any third party inspections not covered by the permit fee	
50,000 square feet or smaller	$0.32 per square foot Min. $1,300
50,001—100,000 square feet	$4,000.00 + $0.24 per square foot
100,001—200,000 square feet	$12,000.00 + $0.16 per square foot
Over 200,000 square feet	$20,000.00 + $0.12 per square foot
Alterations/remodels involving no more than one trade, repairs involving no more than one trade	$0.35 per square foot, with a minimum fee of $185.00, plus commercial plan review fee plus cost of professional services for any third party inspection not covered by the permit fee
Additions; repairs / alterations / remodels involving more than one trade; new carports and garages	New construction fees, incl. commercial plan review fee
Single Family Residential:	

New single-family dwelling, duplex, and single family attached / townhouses (shall be calculated per dwelling unit)	$0.75 per square foot under one roof Min. $600 (plus building MEP and plan review fees)
Alterations/remodels or repairs involving no more than one trade, Accessory buildings involving no more than one trade	$0.35 per square foot, plus residential plan review fees plus cost of professional services for any third party inspection not covered by the permit fee
Additions New carport or garage Accessory dwelling unit (ADU) and live/work units Accessory buildings involving more than one trade (mechanical, electrical, or plumbing) Alternations/remodels involving more than one trade	New construction fees incl. plan review fee plus cost of professional services for any third party inspection not covered by the permit fee
Attached open-air addition (patio cover)	Additions fees
Free-standing pergola / patio cover (must follow required setbacks under zoning code and fire code)	Applicable accessory building fees
Pre-fabricated storage building 120 sq. ft. or smaller	150.00
Window replacement	75.00

Roofing replacement and repair permits:	
Shingle replacement only	No permit required
Roof repair/replacement of decking	$75.00

(2) *Plan review fees.* There will be a $25.00 charge to correct, revise or void any submitted permits; revisions that require additional plan review by a third-party plan reviewer will be charged the cost to the municipality for the third-party services.

Residential plan review with no approved master plan	$225.00
Residential plan review with approved master plan	$120.00
Commercial (non-residential), industrial, two-family, multi-family Review by city staff plan reviewer Third-party review	 65% of building permit cost Where the cost to the city for professional services exceeds the city staff plan review fee, the plan review fee shall be the actual costs incurred by the city + 10%
Registration of a master plan	$225.00 per plan

Residential plot plan and zoning review, standard zoning district	$50.00
Residential plot plan and zoning review, planned development district, mixed-use district, downtown district, or other special zoning district	$100.00
Multi-family / Commercial / Non-Residential zoning review	$300.00
Any other permit type requiring plan review	$60.00 if reviewed by city staff only; or cost to the city for third party review + 10% if reviewed by third party plans reviewer

Fire department. A permit shall be obtained from the fire marshal's office prior to engaging in any of the listed activities, operations or functions. Fees for specific permits shall comply with the following schedule: (Actual fees shall be invoiced to applicant or property owner for incurred consultant fees for project review or inspections including but not limited to city attorney, planning consultant, engineering consultant, plan review, and building inspections. Fees shall be charged any time a project document is forwarded to said consultant(s) and/or any time the city incurs fees for project. Where the cost to the city for professional services exceeds the city staff plan review and/or other listed fees the permit or plan review fee shall be the actual costs incurred by the city + 10%)	
1. Plan review fee:	
1—100,000 square feet	$0.035 per square foot
Per square foot of building area minimum	$60.00
100,001—300,000 square feet	$3,500.00 for first 100,000; $0.017 for each additional square foot
300,001+ square feet	$6,900.00 for the first 300,000, plus $0.01 for each additional square foot
Fire protection system work (when the fire protection contractor is the only contractor working on site).	See list below
Re-stamp, lost plans, or addendum to project	$30.00 per hour
2. All blasting permits required by the International Fire Code	$100.00
3. To conduct authorized burning operations	$1,000.00
4. Direction of fireworks displays per display date	$100.00
a. Pyrotechnic special or theatrical effects	$50.00
5. Installation or testing of underground flammable liquid storage tank systems	$300.00 per location
Testing of lines only	$100.00
Installation of miscellaneous systems or equipment	$100.00
a. Aboveground waste oil tank	$50.00
b. Installation of aboveground protected tank	$100.00
c. Installation of aboveground inside waste oil tank	$50.00

d. Mobile fueling fee per site	$200.00

(3) *Inspection fees.*

Outside normal business hours	$50.00 per hour (minimum of two hours) if performed by city staff Full cost to city of third party inspections if inspections are performed by third-party inspector
Reinspection	First reinspection $70.00 (after disapproval, locked door, etc.)
Subsequent reinspection	Second reinspection (for same item) $85.00 third and subsequent reinspection (for same item) $100.00
Inspections for which no fee is specifically indicated	$50 (or for third party inspections, third-party cost to the municipality)

SECTION 2.

That Sections 5, 6, and 7 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, are hereby amended as follows.

(5) *Swimming pool permits.*

Private, above ground (single family or duplex residential)	$180.00 + residential plan review
Basic pool deck	$25.00 + residential or commercial plan review (site plan required)
Private, in ground (single family or duplex residential)	$300.00, plus $225.00 plan review
Public, commercial, or community / HOA	$500.00, plus commercial plan review fee (city review or third party review fee, as applicable)

(6) *Fence permit.*

New construction/replacement of different type fence -- residential	$150.00
New construction/replacement of different type fence -- commercial	$180.00
Fence replacement (same type and less than 50 percent of existing fence, if placed in same location)	No charge
Subdivision screening wall	$150.00 + new residential plan review fee
Retaining wall requiring a permit – residential	$150.00 + new residential plan review fee
Retaining wall requiring a permit – commercial	$180 + new commercial plan review fee

(7) *Building demolition.*

Residential	$150.00
Commercial	$180.00
Asbestos survey required with permit	

SECTION 3.

That Sections 9, 10, 11, and 12 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, are hereby amended as follows.

(9) *Sign permits.*

A separate building electrical permit is required when signs require electricity. Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Building Code.	
Permanent signs: permit fee below plus $350 plan review fee(costs from the third-party plan reviewer in excess of $350 will be added to the permit fees)	
1—50 square feet	$85.00
51—100 square feet	$100.00
101—200 square feet	$125.00
Over 200 square feet.	$200.00
Weekend real estate (annual—per builder/developer)	$100.00
Temporary and portable signs:	
Temporary signs for which a permit is required	$30.00
Garage sale / estate sale signs	No fee
Sign confiscation fees (per sign)	$5.00
Off-premises portable sign	$30.00; property owner permission required
Sign variance request	$150.00

(10) *Building permits (electrical).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Building Code.

Residential (new construction)	$25.00
	Plus $0.10 per square foot Minimum $150
Commercial /industrial / multifamily / non-residential (new construction)	$40.00
	Plus $0.06 per square foot Minimum $180
Hot tubs and pools	$75.00
Temporary pole	$75.00
Sign connection (plus sign permit)	$30.00
Manufactured home	$75.00

Accessory building	new construction electrical fees (no minimum fee)
Swimming pool	$35.00
Reinstate service	$75.00
Transformers	$75.00
All other electrical permits	$75.00
Services	
600 volts or less to 1,000 amps	$75.00
Over 1,000 amps	$100.00

(11) *Building permits (mechanical).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Mechanical Code.

Residential	$25.00
	Plus $0.05 per square foot of conditioned area Minimum $150
Two-family and multifamily	$25.00 per unit
	Plus $0.05 per square foot of conditioned area Minimum $150
Commercial	$30.00
	Plus $0.06 per square foot of conditioned area Minimum $150
Change outs (all)	$75.00
Exhaust hoods/fans	$75.00, plus $7.50 each
Replacement of furnace or condensing unit of cooling/heating system	$60.00
Dry chemical fire extinguishing system	$60.00
Misc. building mechanical permit not listed above	$75.00

(12) *Building permits (plumbing).* Work commencing before permit issuance shall be subject to a penalty fee of 100 percent of the usual permit fee in accordance with the International Plumbing Code.

Residential (new home construction)	$25.00
	Plus $0.10 per square foot of service area Minimum $150
Two-family and multifamily	$25.00
	Plus $0.10 per square foot of service area Minimum $150
Commercial (new building construction)	$30.00
	Plus $0.14 per square foot of service area

	Minimum $150
Manufactured homes and sales trailers	$75.00
Irrigation system (lawn sprinkler) (plus backflow)	$75.00
Backflow protection	$10.00
Yard line (replacement)	$75.00
Sewer line (replacement)	$75.00
Gas piping/med gas:	$75.00
	$
	$
All other plumbing permits	$75.00

SECTION 4.

That Section 15 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, is hereby amended as follows.

(15) *Certificate of occupancy.*

Certificate of occupancy	$100.00; reinspection fee shall apply
Clean and show (30 days only; up to two extensions of 30 days each with no additional fee may be authorized by the Permits Dept)	$85.00; reinspection fee shall apply

SECTION 5.

That Section 22 of Appendix A: Schedule of Rates, Fees and Charges of the Code of Ordinances of the City of Crowley, Texas, is hereby amended as follows.

(22) *Other fees and charges for community development.*

Subdivision construction inspection	
Review and Inspection Fee (related to construction and improving public infrastructure for a subdivision lot)	$250.00 per hour $375. 00 per hour for any inspections occurring outside of normal business hours with a minimum of two hours
Engineering review—Site plan, amending plat, or replat or any other project requiring engineering firm review, guidance, OR meeting attendance	An engineering review fee of $500.00 plus the total cost (100 percent) in excess of $500.00 for any outside sources used by the city will be paid by the developer prior to issuance of any building permits or acceptance of public improvements. This fee includes any discussions or meetings with applicants as part of the development approval process. Fees shall be charged anytime a project document is forwarded to the city's third-party engineering firm and/or any time the city incurs fees for a project.

	Following the approval of the application, any remaining funds shall be returned to the applicant upon request. No application may be approved, issued, or recorded until all outstanding fees have been paid.
Engineering review—Preliminary plat, final plat, or pre-application civil plan review or any other project requiring engineering firm review, guidance, or meeting attendance	An engineering review fee of $1,500.00 plus the total cost (100 percent) in excess of $1,500.00 for any outside sources used by the city will be paid by the developer prior to issuance of any building permits or acceptance of public improvements. Fees shall be charged anytime a project document is forwarded to the city's third-party engineering firm and/or any time the city incurs fees for a project. Following the approval of the application, any remaining funds shall be returned to the applicant upon request. No application may be approved, issued, or recorded until all outstanding fees have been paid.
Cost of other professional fees	Actual fees shall be invoiced to applicant or property owner for incurred consultant fees for project review or inspections including but not limited to city attorney, planning consultant, engineering consultant, plan review, and building inspections. Fees shall be charged any time a project document is forwarded to said consultant(s) and/or any time the city incurs fees for project.
Street signs	Full cost due prior to issuance of building permits
Stop signs	Full cost due prior to issuance of building permits
Park land dedication, fees in lieu of land, per unit or lot	1.5 acres per 100 dwelling unit; or $600.00 per dwelling unit
Park development fee	$600.00 per dwelling unit
Tree replacement	Contact city staff for tree replacement fees based on species and size
Property abatement (high grass/trash/debris)	
Administration fee (includes cost associated with certified mailings, photographs, inspections and reinspections of property)	$25.00
Residential abatement fee: Any outside services used by the city shall be paid at 100 percent of the cost to the city	The city will charge 100 percent of incurred expenses by the city
Commercial abatement fee (undeveloped property—SF20 or larger property)	Cost for outside services used by the city shall be paid at 100 percent of the cost
Filing fees	

Recording and releasing of liens	$40.00 + county filing fees
Credit Card Processing Fee	3.25% of transaction total

SECTION 6.

The remaining sections of Appendix A are not amended herby and shall remain in full force and effect.

SECTION 7.

This ordinance shall be cumulative of all provisions of ordinances of the City of Crowley, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 8.

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

SECTION 9.

That this ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, ON THIS 20TH DAY OF MARCH, 2025.

CITY OF CROWLEY, TEXAS

_____
Mayor, Billy P. Davis

ATTEST:

_____
Carol Konhauser, City Secretary

APPROVED AS TO FORM:

_____
Rob Allibon, City Attorney

City of Crowley, Texas
City Council Agenda Report

Presenter: Lori Watson	**Meeting Date:** March 20, 2025
Department: City Manager	**Agenda Item:** V.5.
Subject: Discuss and consider authorizing the City Manager to approve a license agreement for kiosk signs.	

Background:
Kiosk signs are allowed in the city, but must meet the specifications of Section 102-127. A license agreement must be granted to an entity to construct and maintain the kiosk signs. In some other cities, these agreements allow the installing entities to charge a fee for the advertisement. City facilities are included at no cost. The installing entity normally pays the city a fee for the ability to install the signs. This process would require the city to go out for proposals (RFPs) to obtain a kiosk vendor. If the council does not wish to require a fee for the kiosk signs, Karis has submitted the attached kiosk sign proposal design and location map. Crowley does not allow "off-premise" signage, and this kiosk program would allow builder advertisements within the city. The council may set certain parameters to be contained within the agreement, such as a time limit, etc. The council may choose to allow the City Manager to approve the agreement, or require it to come back before council.

Recommendation:
Staff respectfully request approval.

Financial Information:

Attachments:
1. kiosk sign section
2. City Kiosk Sign package October 2024

Sec. 102-127. - Kiosk signs.

(a) The city council may, by duly executed license agreement, grant the exclusive right to design, erect and maintain kiosk signs within the city limits of the city.

(b) Kiosk signs shall be designed and constructed in accordance to the specifications contained in the aforementioned license agreement and in this section.

(c) Prior to erecting any kiosk sign, the licensee shall submit a sign location map to the city council for approval. The sign location map shall contain the location, orientation, and number of individual location signs available for each kiosk sign.

(d) Kiosk sign installation shall include break-away design features as required for traffic signs in the street right-of-way.

(e) Advertisement of price information shall be prohibited on kiosk signs.

(f) No additional or extraneous signs, pennants, flags or other devices for visual attention or other appurtenances shall be attached to kiosk signs.

(g) Kiosk signs shall not be illuminated.

(h) Individual sign panels on kiosks shall have a uniform design and color.

(i) Kiosk signs shall not:

(1) Interfere with the use of sidewalks, walkways, bike and hiking trails;

(2) Obstruct the visibility of motorists, pedestrians or traffic control signs; and

(3) Be installed in the immediate vicinity of street intersections.

(j) Signs shall comply with the visibility triangle requirements contained in the subdivision regulations or other visibility easements provided by code or subdivision plat.

(k) Kiosk sign plazas may be located on private premises along FM 1187 and FM 731 corridors, or other state-maintained roadways, provided written permission is obtained from the premises owner.

(l) Kiosk signs are intended to create a uniform coordinated method of providing direction for homebuyers and citizens to the location of home subdivisions, housing developments, and homebuilders. The signs are also intended to provide direction to municipal or community facilities, community events, school district facilities, businesses and other Noncommercial establishments and locations within the city limits while discouraging the placement of other unsightly and hazardous off-site directional signs.

(m) The licensee shall administer the kiosk signs and shall fill the individual location sign spaces in accordance with the following criteria:

(1) The spaces shall be filled according to the date the requesting location submits an application or request is received by the licensee on a first come, first served basis.

(2) The number of kiosk signs and spaces on each sign shall be set by the sign location map approved by the city council. The licensee may request the placement of additional kiosk signs only if the number of unserved requests will fill an additional sign.

(3) The licensee shall have no discretion to award or not award a space on a kiosk sign based on the type of organization or business that requests placement on a kiosk sign.

(4) The locations listed on a kiosk sign must be within the city limits of the City of Crowley.

(n) In accordance to the specifications contained in the aforementioned license agreement a percentage of the kiosk sign panels shall be reserved for the city to use as directional signage to municipal or community facilities or locations or community events.

(o) The licensee shall be responsible for all construction, installation, maintenance and repair of the kiosk signs at no cost to the city.

(p) Notwithstanding anything contained herein to the contrary, any sign authorized under this section to contain commercial copy may contain noncommercial copy in lieu of commercial copy.

(Ord. No. 05-2015-255, § 1(exh. A), 5-7-2015; Ord. No. 05-2022-463 , § 4, 5-5-2022)

CITY WAYFINDING SIGNAGE

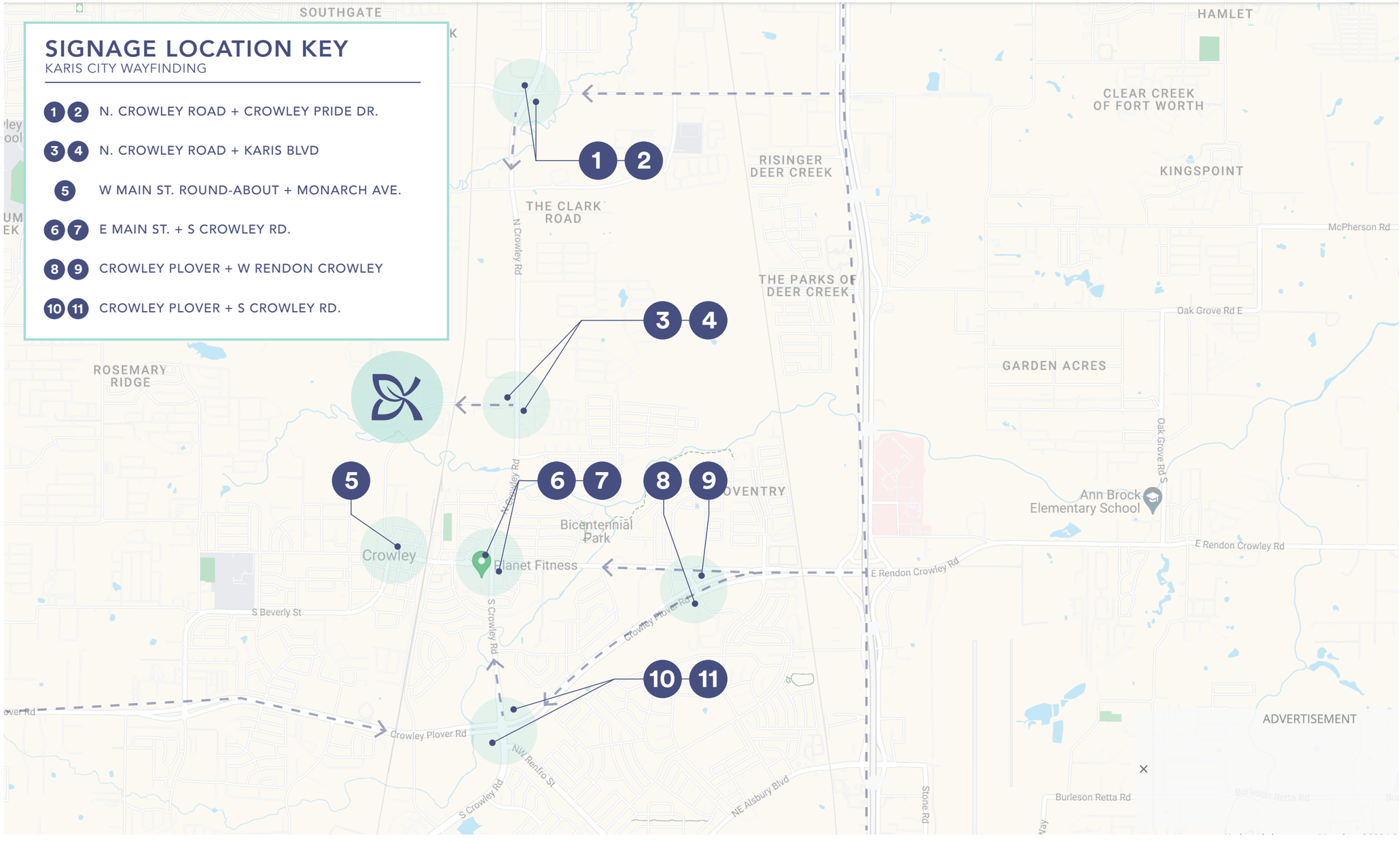
Sign Location Plan

City Signage

SIGNAGE LOCATION KEY

KARIS CITY WAYFINDING

- 1 2 N. CROWLEY ROAD + CROWLEY PRIDE DR.
- 3 4 N. CROWLEY ROAD + KARIS BLVD
- 5 W MAIN ST. ROUND-ABOUT + MONARCH AVE.
- 6 7 E MAIN ST. + S CROWLEY RD.
- 8 9 CROWLEY PLOVER + W RENDON CROWLEY
- 10 11 CROWLEY PLOVER + S CROWLEY RD.



Drawings are design intent only. Fabricator to verify mounting conditions and substrates. Fabricator responsible for engineering and structural integrity of all signs.

KARIS

Karis
Crowley, Texas

CLIENT
The Nehemiah Company

COOPER CARRY
1360 Walnut Street
Suite 102
Boulder, CO 80302
720 565 0505 (T)
www.coopercarry.com

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PROJECT MANAGER
Kevin Kern

DESIGNER
Pisti Gamvroulas,
Kelly Kleinfelter

PHASE
Design Intent

PROJECT NO.
20231323.01

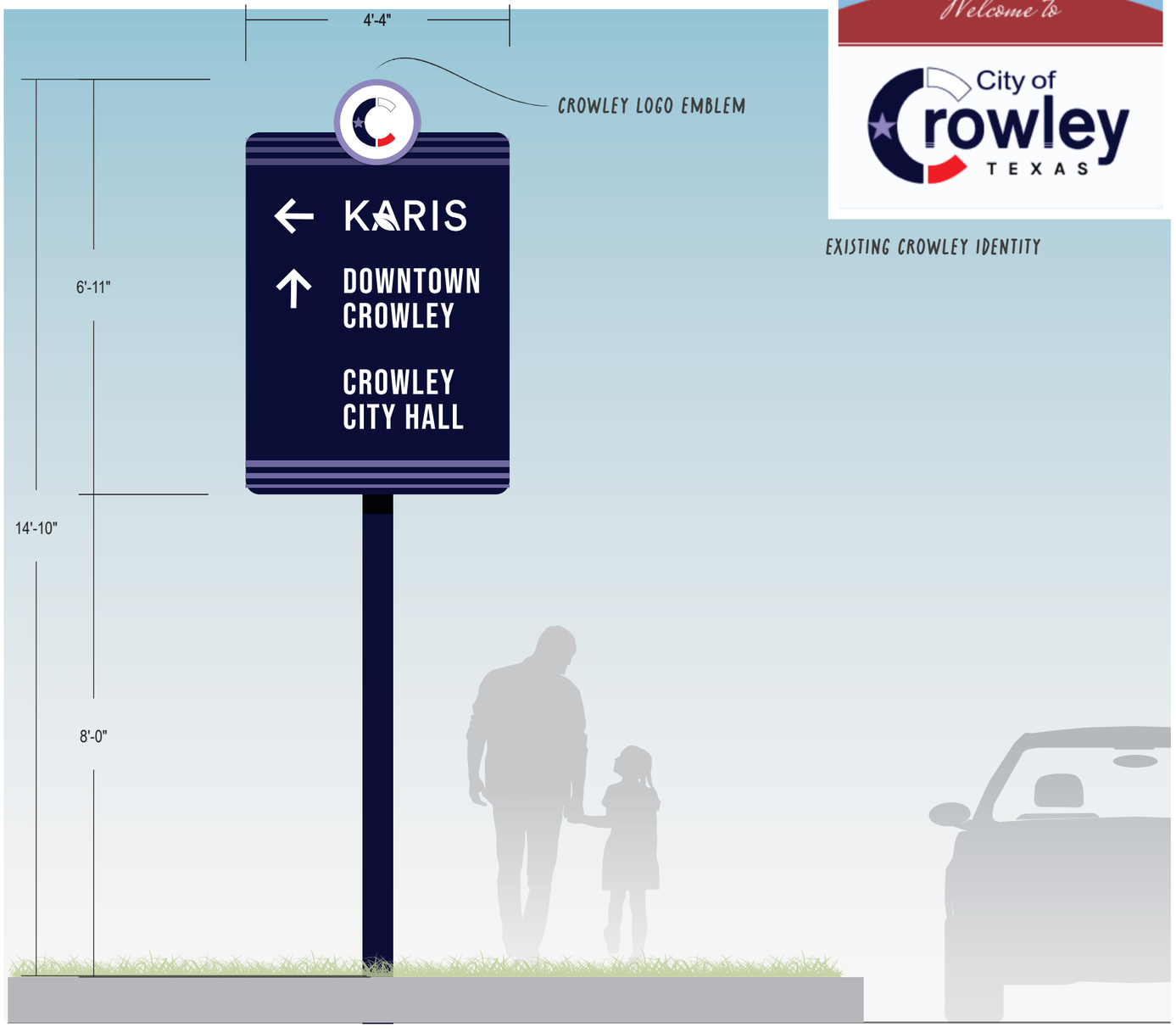
ISSUANCES

No.	Desc.	Date
1	80% Prog.	2024-10-18
2		

DATE
2024-10-17

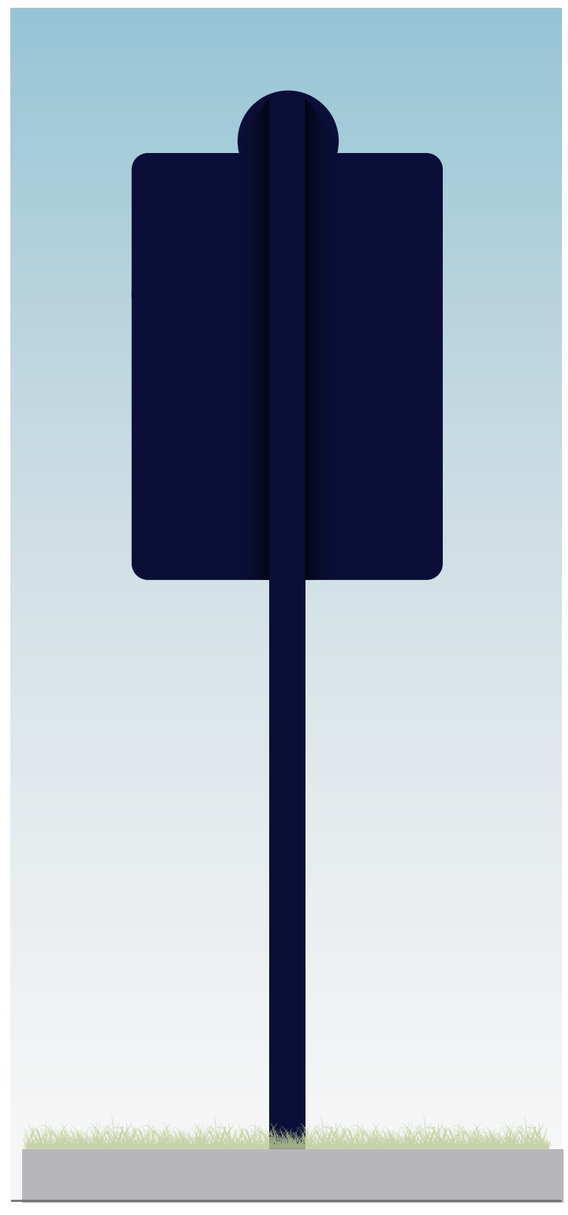
EG-2.20

Design Direction 1



FRONT ELEVATION

EXISTING CROWLEY IDENTITY



BACK ELEVATION

Drawings are design intent only. Fabricator to verify mounting conditions and substrates. Fabricator responsible for engineering and structural integrity of all signs.

KARIS

Karis
Crowley, Texas

CLIENT
The Nehemiah Company

COOPER CARRY
1360 Walnut Street
Suite 102
Boulder, CO 80302
720 565 0505 (T)
www.coopercarry.com

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PROJECT MANAGER
Kevin Kern

DESIGNER
Pisti Gamvroulas,
Kelly Kleinfelter

PHASE
Design Intent

PROJECT NO.
20231323.01

ISSUANCES

No.	Desc.	Date
1	80% Prog.	2024-10-18
2		

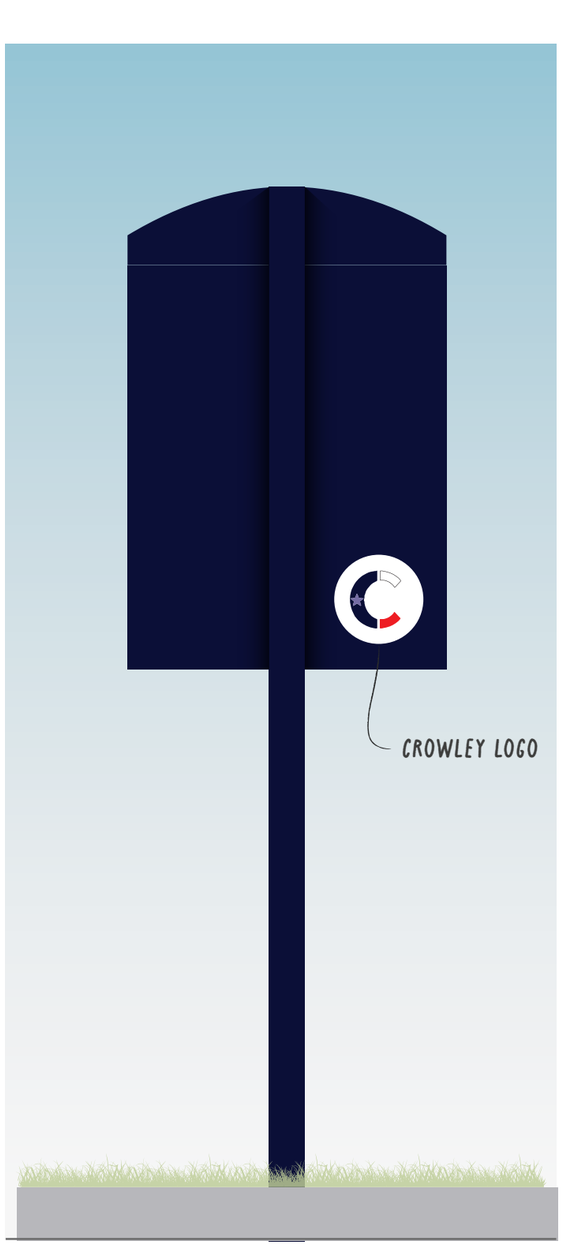
DATE
2024-10-17

EG-2.21

Design Direction 2

EXISTING CROWLEY IDENTITY

FRONT ELEVATION



BACK ELEVATION

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ISSUANCES

No.	Desc.	Date
1	80% Prog.	2024-10-18
2		

DATE
2024-10-17

EG-2.22

City of Crowley, Texas
City Council Agenda Report

Presenter: Randal Manus	**Meeting Date:** March 20, 2025
Department: Water & Wastewater	**Agenda Item:** V.6.
Subject: Discuss and consider approval of a service contract with TNP for the design of the Davis Drive Culvert Improvements	

Background:
On the most recent TXDOT bridge inspection in January of 2024, it was reported that severe scouring (undermining) of the culverts on Davis at Bi-Centennial Park has occurred.

Recommendation:
City Staff Recommends Approval.

Financial Information:
$168,100 for the Culvert Improvements Design will come from the Stormwater Fee Fund

Attachments:
1. Addendum to Crowley Davis Road Culvert Improvements Pro Svs Agreement
2. Crowley Davis Road Culvert Improvements Pro Svs Agreement
3. COPC - Davis Street Culvert
4. TXDOT - Bridge Inspection Report

Addendum to Professional Services Agreement

This Addendum is expressly incorporated into and made part of the Professional Services Agreement between the City of Crowley, Texas ("City") and Teague Nall and Perkins, Inc. ("Consultant") relating to the Davis Road Culvert Improvements Project ("Project"). To the extent of any conflict between this Addendum and the terms of the Professional Services Agreement, this Addendum shall control.

INDEMNITY. CONSULTANT does hereby covenant and agree to release, indemnify and hold harmless CITY and its officials, officers, agents, representatives, employees, and invitees from and against any and all liability, claims, suits, demands and/or causes of action, (including, but not limited to, attorney's fees and cost of litigation), which may arise by reason of death or injury to property or persons but only to the extent occasioned by any error, omission or negligent act of CONSULTANT, its officials, officers, agents, employees, invitees or other persons for whom CONSULTANT is legally liable with regard to the performance of this Contract, and CONSULTANT will, at its own cost and expense, defend and protect CITY against any and all such claims and demands.

INSURANCE. Consultant shall maintain throughout the period of this Project and for a period of three years thereafter, a standard form of errors and omissions insurance with an insurance company satisfactory to the City. Consultant shall also maintain insurance coverage for commercial general liability, automobile liability, and workers' compensation in forms and amounts satisfactory to City.

USE OF DOCUMENTS.

A. Subject to Consultant having been paid in full by Client for services rendered, all documents prepared by Consultant relating to the Project shall become the property of the Client with the right to use the documents for the Project, extensions of the Project, and related uses.

B. In the event of termination, Consultant shall deliver to the City all finished or unfinished documents, data, studies, surveys, drawings, maps, models, reports, photographs, etc., prepared by Consultant under this Agreement. In the event of any termination hereunder, Consultant consents to City's selection of another Consultant of professional services of City's choice to assist the City in any way in completing the Project. Provided that Consultant has been properly paid under this Agreement, Consultant further agrees to cooperate and provide any information requested by City in connection with the completion of the Project. Consultant shall not be responsible or liable in any manner for City's use of unfinished work product or documents listed above.

INDEPENDENT CONTRACTOR. Consultant shall perform services hereunder as an independent contractor, and not as an officer, agent, servant or employee of the City and Consultant shall have the exclusive right to control services performed hereunder by Consultant, and all persons performing same, and shall be responsible for the negligent acts and omissions of its officers, agents, employees and sub-consultants. Nothing herein shall be construed as creating a partnership or joint venture between City and Consultant, its officers, agents, employees and sub-

consultants; and the doctrine of respondeat superior has no application as between City and Consultant.

TEXAS GOVERNMENT CODE VERIFICATIONS. Consultant verifies and certifies that it does not and during the duration of this Agreement will not:

A. do business with Iran, Sudan, or a foreign terrorist organization, as defined in Texas Government Code Chapter 2270, as amended;

B. boycott Israel as that term is defined in Texas Government Code Section 808.001 and Chapter 2271, as amended;

C. discriminate against a firearm entity or firearm trade association as defined in Texas Government Code Chapter 2274, as amended;

D. operate as a foreign owned or controlled company in connection with a critical infrastructure project as defined in Texas Government Code Chapter 2275, as amended; or

E. boycott energy companies as defined in Texas Government Code Section 809.001 and Chapter 2276, as amended.

CITY OF CROWLEY, TEXAS

By: _____
Its: _____
Date: _____

TEAGUE NALL AND PERKINS, INC.

By: Ryan Jones
Its: Team Leader, Principal
Date: March 13, 2025

AUTHORIZATION FOR PROFESSIONAL SERVICES

PROJECT NAME: **DAVIS ROAD CULVERT IMPROVEMENTS**

TNP PROJECT NUMBER: **CRO 24286**

CLIENT: **City of Crowley**
ADDRESS: **201 E. Main Street**
Crowley, TX 76036

City of Crowley (the CLIENT) hereby requests and authorizes Teague Nall and Perkins, Inc., (the CONSULTANT) to perform the following services:

Article I

SCOPE: Provide engineering, surveying, subsurface utility engineering (SUE), environmental, geotechnical, and construction inspection services for the Davis Road Culvert Improvements project. The project is located along the North Branch of Deer Creek at the Davis Road culvert crossing in Crowley, Texas.

The project includes removing and replacing the existing downstream wing wall structure of the existing multi-box culvert and approximately 100 LF of channel improvements.

A detailed scope of services is included as Attachment 'A' and is made a part hereto.

Article II

COMPENSATION to be on the basis of the following:

A. Basic Services: The CONSULTANT's compensation for Basic Services included in Attachment 'A' shall be based on a Fixed Fee of **$126,800.00** which includes expenses such as prints, plots, photocopies, plans or documents on CD, DVD or memory devices, mileage, air fare, and lodging. Payment to the CONSULTANT shall be due in monthly installments based on the CONSULTANT's estimate of the percentage of the contact completed during the billing period.

B. Special Services: Services required for the project, but not included in the fixed fee for Basic Services, are considered Special Services. The total Special Services budget for the Project shall be **$41,300.00**. The CONSULTANT's compensation for Special Services included in Attachment 'A' may be on a Fixed Fee, Hourly Reimbursable, or Unit Cost basis. Refer to Fee Summary for the compensation basis for Special Services.

Fixed Fee Compensation for Special Services: Payment shall be as described above for Basic Services.

Hourly Reimbursable Compensation for Special Services: Payment shall be due in monthly installments based on the amount of hours worked by each employee and the CONSULTANT'S current standard rates presented in Attachment 'B' Standard Rate

Schedule.

Unit Cost Compensation for Special Services: Payment to CONSULTANT shall determined by the quantity (per Each or per LF) completed times the Unit Price reflected in Attachment 'A' scope of services. Payment shall be due in monthly installments based on the quantity completed during the billing period.

C. Additional Services: Any service provided by the CONSULTANT which is not specifically described in the scope of work for this contract as defined above or delineated in an attachment shall be considered additional services. Additional services shall include, but shall not be limited to the services listed as additional services in Attachment 'A'.

Upon written authorization from the CLIENT, the CONSULTANT will perform Additional Services. Payment to the CONSULTANT for Additional Services shall be on a Fixed Fee or Hourly Reimbursable basis, as described above.

D. Fees: Any permit fees, filing fees, or other fees related to the project and paid on behalf of the client by the CONSULTANT to other entities shall be invoiced at 1.10 times actual cost.

E. Payment Terms: CLIENT shall be billed monthly for services rendered and pay promptly upon receipt of invoice. Delays of transmitting payments to CONSULTANT more than 30 days from invoice date may result in cessation of services until payment is received.

FEE SUMMARY:

Basic Services		
Task 1: Engineering Services	**$ 85,000**	(Fixed Fee)
Task 2: Survey Services:	**$ 17,000**	(Fixed Fee)
Task 3: SUE Services:	**$ 4,800**	(Fixed Fee)
Task 4: Bid Phase Services	**$ 5,000**	(Fixed Fee)
Task 5: Construction Administration	**$ 15,000**	(Fixed Fee)
Subtotal	**$ 126,800**	
Special Services		
Task 6: Geotechnical Services	**$ 8,100**	(Fixed Fee)
Task 7: Environmental Services	**$ 4,400**	(Fixed Fee)
Task 8: Construction Inspection	**$ 28,800**	(Time and Expense)
Subtotal	**$ 41,300**	
Total	**$ 168,100**	

F. Sample Invoice: The CONSULTANT'S invoice format will match the sample invoice included in Attachment 'B-1'.

Article III

SCHEDULE: The proposed services shall begin within 10 working days of authorization to proceed. An approximate project schedule is included within Attachment 'A' and made a part hereto.

Article IV

CONTRACT PROVISIONS: The document entitled "Contract Provisions" which are attached hereto is made a part hereof. This Authorization of Professional Services, together with the Contract Provisions and all other exhibits attached hereto are collectively referred to as the "Agreement".

Please execute and return a signed copy for our files. Receipt of an executed copy of this contract will serve as notice to proceed. No work shall commence on the project until CONSULTANT receives an executed copy of this contract. By signing below, the signer warrants that he or she is authorized to execute binding contracts for the CLIENT.

Approved by CLIENT:	Accepted by CONSULTANT:
City of Crowley	**Teague Nall and Perkins, Inc.**
By: _____	By: _____
Title: _____	Title: Team Leader, Principal
Date: _____	Date: March 13, 2025

Firm Contact Information:
Fort Worth Office
5237 N. Riverside Drive, Suite 100
Fort Worth, Texas 76137
817-336-5773
Contact: Ryan Jones, PE

CONTRACT PROVISIONS

1. **AUTHORIZATION TO PROCEED**
Signing this agreement shall be construed as authorization by CLIENT for CONSULTANT to proceed with the work, unless otherwise provided for in this agreement.

2. **DIRECT EXPENSES**
A fee equal to 3% of labor billings shall be included on each monthly invoice for prints, plots, photocopies, plans or documents on CD, DVD or memory devices, and mileage. No individual or separate accounting of these items will be performed by TNP.

3. **OUTSIDE SERVICES**
When technical or professional services are furnished by an outside source, subject to reasonable, timely and substantive objections of CLIENT, an additional amount shall be added to the cost of these services for CONSULTANT's administrative costs, as provided herein.

4. **OPINION OF PROBABLE COST**
In providing opinions of probable cost, the CLIENT understands that CONSULTANT has no control over costs or the price of labor, equipment, or materials, or over the Contractor's method of pricing, and that the opinions of probable cost provided to CLIENT are to be made on the basis of the design professional's qualifications and experience. CONSULTANT makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

5. **PROFESSIONAL STANDARDS**
The standard of care for all professional engineering and services performed or furnished by CONSULTANT shall be the care and skill ordinarily used by other members of the relevant profession in the same circumstances and type of work in the State of Texas, and with the same level of professional and technical soundness, accuracy, and adequacy of all design, drawings, specifications, and other work and materials furnished under this Authorization as other members of the same profession in the same circumstances and location. CONSULTANT makes no other warranty, expressed or implied. Subject to the above standards of care, CONSULTANT may use or reasonably rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.

6. **TERMINATION**
Either CLIENT or CONSULTANT may terminate this authorization by giving 10 days written notice to the other party. In such event CLIENT shall forthwith pay CONSULTANT in full for all work previously authorized and performed prior to effective date of termination. If no notice of termination is given, relationships and obligations created by this Authorization shall be terminated upon completion of all applicable requirements of this Authorization.

7. **LEGAL EXPENSES**
In the event legal action is brought by CLIENT or CONSULTANT against the other to enforce any of the obligations hereunder or arising out of any dispute concerning the terms and conditions hereby created, the losing party shall pay the prevailing party such reasonable amounts for fees, costs and expenses as may be set by the court.

8. **PAYMENT TO CONSULTANT**
Monthly invoices will be issued by CONSULTANT for all work performed under the terms of this agreement. Invoices are due and payable on receipt. If payment is not received within 30 days of invoice date, all work on CLIENT's project shall cease and all work products and documents shall be withheld until payment is received by TNP. Time shall be added to the project schedule for any work stoppages resulting from CLIENT's failure to render payment within 30 days of invoice date. Interest at the rate of 1½% per month will be charged on all past-due amounts, unless not permitted by law, in which case, interest will be charged at the highest amount permitted by law.

9. **ADDITIONAL SERVICES**
Services not specified as Basic Services in Scope and Attachment 'A' will be provided by CONSULTANT as Additional Services when authorized by the CLIENT. Additional services will be paid for by CLIENT as indicated in Article II, Compensation.

10. **SALES TAX**
In accordance with the State Sales Tax Codes, certain surveying services are taxable. Applicable sales tax is not included in the fee set forth and will be added on and collected when required by state law. Sales tax at the applicable rate will be indicated on invoice statements.

11. **SURVEYING SERVICES**
In accordance with the Professional Land Surveying Practices Act of 1989, the CLIENT is informed that any complaints about surveying services may be forwarded to the Texas Board of Professional Engineers and Land Surveyors, 1917 S. Interstate 35, Austin, Texas 78741, (512) 440-7723.

12. **LANDSCAPE ARCHITECT SERVICES**
The Texas Board of Architectural Examiners has jurisdiction over complaints regarding the professional practices of persons registered as landscape architects in Texas. The CLIENT is informed that any complaints about landscape architecture services be forwarded to the Texas Board of Architectural Examiners, Hobby Building: 333 Guadalupe, Suite 2-350, Austin, Texas 78701, Telephone (512) 305-9000, Fax (512) 305-8900.

13. **INVALIDITY CLAUSE**
In case any one or more of the provisions contained in this Agreement shall be held illegal, the enforceability of the remaining provisions contained herein shall not be impaired thereby.

14. **PROJECT SITE SAFETY**
CONSULTANT has no duty or responsibility for project site safety.

15. **CONSTRUCTION MEANS AND METHODS AND JOBSITE SAFETY**
Means and methods of construction and jobsite safety are the sole responsibility of the contractor. CONSULTANT shall not: (I) at any time supervise, direct, control, or have authority over any contractor's work, or (ii) be responsible for construction site safety, the means and methods of construction or the safety precautions a selected or used by any contractor. CONSULTANT shall not be responsible for any decisions, acts or omissions of any constructor.

16. OWNER RESPONSIBILITY

CLIENT shall be responsible for all requirements and instructions that it furnishes to CONSULTANT pursuant to this Agreement, and for the accuracy and completeness of all programs, reports, data, and other information furnished by CLIENT to CONSULTANT pursuant to this Agreement CONSULTANT may use and reasonably rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations applicable to the furnished items. CLIENT shall give prompt written notice to CONSULTANT whenever CLIENT observes or otherwise becomes aware of: (i) any hazardous materials or matters that affect the scope or time of performance of CONSULTANT's services; or (ii) any defect or nonconformance in CONSULTANT's services or the contractor's work.

17. SITE VISITS

In the event the Scope of work requires CONSULTANT to make site visits to observe contractor's work on a Project, such visits and observations are not intended to be exhaustive or to extend to every aspect of the Work or to involve detailed inspections of the work, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the work based on CONSULTANT's exercise of professional judgment. CONSULTANT will have no responsibility for any defects in the work not actually discovered by CONSULTANT during such site visits.

18. CHOICE OF LAW; VENUE

This Agreement shall be governed by and construed in accordance with the laws of the State of Texas without regard to applicable principles of conflicts of law. Each of the parties hereto irrevocably consents to the exclusive jurisdiction of any federal or state court located within Tarrant County, Texas, in connection with any matter based upon, arising out of, or contemplated in this Agreement or the matters.

19. DOCUMENTS

A. All documents prepared by CONSULTANT ("Documents") are instruments of service, and CONSULTANT shall retain an ownership and property interest therein (including the copyright and the right of reuse at the discretion of the CONSULTANT) whether or not the subject project ("Project") is completed. CLIENT may make and retain copies of Documents for information and reference in connection with the use of the Documents on the Project., and will have a limited license to use the Documents only on the Project, extensions of the Project, and for related uses, subject to receipt by CONSULTANT of full payment due and owing for all services relating to preparation of the Documents, may not be used unless completed and not for any work or purpose not intended.

B. CLIENT and CONSULTANT may transmit, and shall accept, Project-related correspondence, Documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website, in accordance with a mutually agreeable protocol.

20. ATTORNEY FEES

In the event that any suit or action over the enforcement, interpretation or other matter emanating from this Agreement, the prevailing party in such dispute shall be entitled to recover from the losing party all fees, costs and expenses of enforcing any right of such prevailing party under or with respect to this Agreement, including without limitation, such reasonable fees and expenses of attorneys and accountants, which shall include, without limitation, all fees, costs and expenses of appeals.

21. MISCELLANEOUS

This Agreement is binding on and will inure to the benefit of each of the parties and their respective successors and legal representatives. Neither party may assign this Agreement in whole or in part without the prior written consent of the other party. There are no third party beneficiaries. Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the parties. non-enforcement of any provision shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

ATTACHMENT 'A'
ITEMIZED SCOPE OF SERVICES

DESIGN AND CONSTRUCTION SERVICES FOR
DAVIS ROAD CULVERT IMPROVEMENTS

CITY OF CROWLEY

PROJECT DESCRIPTION:

The scope set forth herein defines the work to be performed by the CONSULTANT in completing the project. Both the CITY and CONSULTANT have attempted to clearly define the work to be performed and address the needs of the Project.

WORK TO BE PERFORMED

The Consultant shall provide engineering, surveying, SUE, environmental, geotechnical, and construction inspection services for the Davis Road Culvert Improvements project. This existing culvert crossing of the North Branch of Deer Creek at Davis Road has experienced significant downstream erosion that has resulted in a failing outfall structure. If left unimproved, these conditions will likely continue to deteriorate and lead to a failure of the roadway.

The project includes removing and replacing the existing downstream multi-box outfall structure and approximately 100 LF of channel improvements. The project limits are also shown in the exhibit below.

The following tasks have been identified for inclusion as Basic Services:

Task 1. Engineering Services
Task 2. Survey Services
Task 3. SUE Services
Task 4. Bid Phase Services
Task 5. Construction Administration Services

The following tasks have been identified for inclusion as Special Services:

Task 6. Geotechnical Services
Task 7. Environmental Services
Task 8. Construction Inspection Services

SCHEDULE: The proposed services shall begin within 10 working days of authorization to proceed. A conceptual project schedule based on the Scope is as follows:

Project Milestone Schedule	
Project Milestone	**Projected Completion**
Notice to Proceed	09.06.24
Survey Complete	10.18.24
Preliminary (60%) Submittal	01.10.25
City Review Complete	01.31.25
Final (100%) Submittal	03.21.25
City Review Complete	04.11.25
Bid Documents Complete/Advertising	05.09.25
Bid Opening	06.06.25
Construction NTP	06.09.25
Construction Complete	01.02.26

It is understood and mutually agreed that the objective of all involved in this project is to produce and provide quality and complete information and deliverables, which requires a considerable amount of coordination and cooperation, as well as adequate time for research, analysis and development. It is also understood that Consultant's ability to perform the scope of service is dependent upon timely receipt of information and data from the Client, as well as other requested materials as may be needed to complete the work. Adjustments in schedule may be required should information or data from the Client become delayed or not provided in a timely manner. It is anticipated that the life of this service agreement will be no more than **sixteen (16) months** after receiving the authorization to proceed. If necessary and mutually agreed in writing by both parties, the duration of the contract can be extended.

BASIS FOR SCOPE OF SERVICES

The following assumptions were used by the CONSULTANT for the preparation of the scope of Basic Services for this Project and the determination of fees. In the event that there are changes to the scope of work, a contract fee amendment may be necessary.

1. The Project will be based on the design and construction to replace the existing headwall and wing walls with a new drop structure and wing walls on the downstream end of the existing multi-box culvert crossing.

   It is assumed that the existing box culvert and upstream headwall/wing wall structure are sized appropriately, in good condition, and may remain in place. The Project also includes approximately 100 LF of channel improvements to provide channel bottom armoring.

2. Engineering services include drainage design and analysis to confirm existing culvert capacity/size, design channel improvements, structural design of the wing walls and drop structure, and the development of construction plans and specifications.

3. Survey services will include topographic survey and approximate ROW. No detailed boundary survey will be needed for this project.

4. No easements are anticipated. Therefore, easement documents and associated negotiation services are not included in the scope.

5. Geotechnical services are included to obtain soil samples, investigate general soil and groundwater conditions, and provide recommendations for culvert foundation.

6. Environmental services are included in this scope of services to provide WOUS Delineation with Permit Assessment.

7. The culvert and channel improvements are not anticipated to impact the roadway, so roadway design is not included in this scope of work.

8. Water & Sewer utility design is not included in this scope of work.

9. A detailed Traffic Control Plan (TCP) is not included in this scope of work.

10. The plans will be based on City of Crowley's standards and criteria that are in place at the time this agreement is executed. In the event that other standards are imposed or other entities become involved in the review process, the stated fees may need to be renegotiated to account for any additional effort on the part of the Engineer.

11. No construction staking is included in the scope of this Project.

12. The CONSULTANT shall perform Quality Level A SUE (up to 2 test holes), research existing utilities, and coordinate with the franchise utility companies to reflect the approximate location of existing utilities in the plans. During the design phase of the Project, the CONSULTANT will coordinate with the City and the franchise utility companies regarding any adjustments or relocations required by the Project.

13. No public meeting is anticipated for the Project.

DETAILED SCOPE OF SERVICES:

TASK 1. ENGINEERING SERVICES

A. Data Collection

- The CONSULTANT will collect, compile, and evaluate available data from the CITY and other entities that provide existing information related to the design of the Project.

- The CONSULTANT will make an effort to obtain as-built, record, and/or future plans for the following facilities in the Project area including:
  - Roadway
  - Water Lines
  - Sanitary Sewer Lines
  - Storm Drain Lines
  - Telephone and Cable TV Underground and/or Overhead Lines
  - Gas/Petroleum Lines
  - Fiber Optic Lines
  - Other Utilities Known to Serve the Project Area

- The CONSULTANT will prepare a project base file using the surveyed topo and subsurface utility designations.

B. Project Management

- Managing the Team
  - Lead, manage and direct design team activities
  - Ensure quality control is practiced in performance of the work
  - Communicate internally among team members
  - Task and allocate team resources
- Communications and Reporting
  - Attend a pre-design project kickoff meeting with CITY staff to confirm and clarify scope, understand CITY objectives, and ensure economical and functional designs that meet CITY requirements.
  - Conduct review meetings with the CITY at the end of each design phase.
  - Conduct site visits on an as-needed basis for investigations and coordination during the design process.
  - Prepare and submit monthly progress reports in the format requested by the CITY.
  - Prepare and submit an anticipated Project Schedule. Provide schedule updates as the Project progresses through the design process.
  - Coordinate with CITY, utilities, property owners, and other agencies and entities for the planning and design of the proposed infrastructure and provide and obtain information needed to prepare the design.

- Personnel and Vehicle Identification: When conducting site visits to the project location, the CONSULTANT or any of its sub-consultants shall carry readily available information identifying the name of the company and the company representative.

C. Hydrologic and Hydraulic (H&H) Drainage Design and Analysis

HEC-RAS 1D Modeling for Culvert & Channel Improvements

- **Existing Conditions Model**. North Branch of Deer Creek will be modeled using HEC-RAS to establish an existing conditions model. This existing conditions model will be the base for comparison of impacts of proposed improvements to the existing floodplain.

- **Culvert Improvements**. The project proposes the removal and replacement of the multi-box outfall structure crossing under Davis Road. The proposed improvements will be modeled using HEC-RAS to confirm the correct box size and outfall structure when incorporated with the other proposed improvements. As the plans are developed, details of the box culvert design will be incorporated into the model.

- **Channel Improvements**. Channel improvement will be proposed as necessary to:

  1. Protect public infrastructure
  2. Mitigate rises in WSEL and/or compensatory storage
  3. Mitigate increases in velocity outside of acceptable ranges due to the public improvements

  It is anticipated that channel improvements to solve erosion along the creek will include approximately 100 LF of channel grading and armoring with materials such as concrete rip rap, rock riprap, gabion mattress, erosion control mats. HEC-RAS models for up to two (2) different erosion protection alternatives will be developed. Each model will show impacts to floodplain depths, widths and velocities along the channel.

- **Scour Analysis**. Scour analysis will be perform for the new culvert outfall design to satisfy TxDOT requirements and ensure risk of further erosion has been resolved.

D. Plan Development

- Cover Sheet
- Sheet Index and Legend Sheet
- General Notes Sheet
- Survey Control Sheets - Prepare a set of control data sheets listing horizontal and vertical control information. Coordinates, stations, and elevations of key alignment features and benchmarks shall be noted.
- Overall Project Property Sheet(s) with property owner information.

- Demolition Plan including size and species of tree removals.

- Culvert Plan & Profile Sheets including, but may not be limited to, the following:

  - Proposed culvert alignment
  - Proposed culvert profile
  - Box size with hydraulic data
  - Wingwall(s)
  - Pedestrian railing
  - Pavement repair limits
  - Easement and ROW limits
  - Property ownership information
  - Existing & Proposed utilities
  - Coordinates on all P.I.'s, wingwalls, railing, connections, etc., in the same coordinate system as the Control Points
  - Proposed seeding, sodding, tree, and shrub plantings

- Culvert Hydraulic Data Sheet

- Channel Grading Sheets

- Channel Cross Section Sheets

- Erosion Control – An Erosion Control Plan will be prepared for the project, but the Stormwater Pollution Prevention Plan (SWPPP) will be prepared by the contractor. Standard CITY details for erosion control will be used as appropriate.

- Standards - Identify and acquire all applicable standards. Modify standards as needed. Plot sheets and incorporate into the plans.

E. Project Quantities and Opinion of Probable Cost

- Project quantities and an Opinion of Probable Construction Cost will be a part of the 60% and 100% submittals, as outlined below.

- The CONSULTANT's opinion of probable construction costs will be prepared for the entire project using current unit cost data. These opinions of cost will be provided on the basis of CONSULTANT's experience and professional judgment, but will not imply any warranty that final bids might not vary from the cost opinions provided, since neither the CONSULTANT nor the City have any control over market conditions or bidding procedures.

F. Private Utility Coordination

- The CONSULTANT shall provide private utility companies that may be impacted by the Project with a project overview, project schedule, and a status plan set at the 60%, and 100% design milestones.

- The CONSULTANT shall review private utility relocation plans if provided by the utility and provide feedback regarding conflict resolution.

- The CONSULTANT shall not design private utility relocations or manage/facilitate private utility relocations.

G. Submittals

- Preliminary Plans (60%) - The Preliminary plans will include essentially complete culvert and channel improvement plans. CONSULTANT shall submit a pdf copy of the preliminary plan set for City review, along with a pdf copy of Opinion of Probable Construction Cost. Upon City approval of preliminary plans, pdf copies will be delivered to utility companies as plans adequate for utility relocation design.

- Final Plans (100%) - Final plans will include the complete plan set, along with bid documents and specifications and a final updated Opinion of Probable Construction Cost. CONSULTANT shall submit a pdf copy of the final plan set for City review, along with a pdf copy of Opinion of Probable Construction Cost.

- Bid Documents - Final documents will be based on City review comments of the final plan submittal. Deliverables will include a pdf copy of the final plan set, along with a final Opinion of Probable Construction Cost, and complete bid documents and specifications.

ASSUMPTIONS

- The Project will be designed in accordance with the CITY's Design Standards & Criteria. If the CITY makes significant changes to its design standards during the design process and these changes require additional effort or work on behalf of the Engineer, it may be necessary to execute a fee amendment to cover the additional work.
- CONSULTANT shall not proceed with subsequent design activities without obtaining the CITY's approval of the previous design plan submittal.
- The SWPPP shall be the responsibility of the Contractor.
- The CITY will lead and manage the project advertisement, bidding, and award process with support from the CONSULTANT.

DELIVERABLES

A. Meeting minutes with action items
B. Monthly invoices
C. Monthly progress reports
D. Project schedule with updates
E. Electronic submission of PDF plans at each milestone submittal
F. Opinion of probable construction cost at each milestone submittal
G. Bid Documents and Specifications

TASK 2. SURVEY SERVICES

CONSULTANT shall provide all office and field work necessary to prepare a Topographic Design Survey for approximately 0.4 acres along the North Branch of Deer Creek. It will be approximately 80 feet wide corridor for creek rehabilitation and culvert improvements as well as approximately 100 ft of Davis Road within the City of Crowley, Tarrant County, Texas.

A. Topographic Survey

The topographic survey will identify topography (one-foot contours), visible features and above ground improvements including pavement, structures, fences, trees (6" dbh and greater), sidewalks, curb inlets, valves, and other pertinent features within the project area as necessary for engineering design. 5 (five) cross sections be established (top to top) at 100 and 200 feet upstream and 100, 200 and 300 feet downstream across the creek. A minimum of four (4) benchmarks shall be established within or near the survey corridor for use during the design and construction phases of the project as well as horizontal control as necessary shall be established.

All survey information provided by the CONSULTANT will be referenced to Grid North of the Texas Coordinate System of 1983 {North Central Zone No. 4202; NAD83(2011) Epoch 2010} as derived locally from Allterra Central's continuously operating reference stations via real time kinematic survey methods. Vertical Datum shall be NAVD88 and will be derived from the above RTK observations. Orthometric heights will be calculated by applying the Geoid12B model to the ellipsoid heights.

CONSULTANT shall perform all surveying services in accordance with the General Rules and Procedures of Practice, and the Professional and Technical Standards established by the Texas Board of Professional Engineers and Land Surveyors.

ASSUMPTIONS

- Construction staking to be performed by the Contractor.
- A comprehensive tree survey is not part of the scope of services.

DELIVERABLES

AutoCAD Civil 3D base map for in-house design purposes only.

TASK 3. SUBSURFACE UTLITY ENGINEERING

CONSULTANT will provide subsurface utility engineering (SUE) services for the project as follows.

A. Quality Level 'A' Utility Test Hole

Excavate by air-vacuum or other minimally invasive methods up to **two (2) test holes**, at locations yet to be determined within the project limits in order to identify the exact horizontal & vertical locations of crucial utility. The location of the tests hole will be outside of any paved area.

This work includes:

a. Providing all necessary personnel, equipment, supplies, management and supervision needed for the test hole excavation, backfill and restoration.

b. Coordinating with Client, property owner, and/or permitting authorities, as needed and obtaining any required permits, permission or rights-of-entry with help from The Client.

c. Contacting the appropriate one-call system to request utilities to be marked on-the-ground prior to beginning excavation of test hole.

d. Providing and utilizing appropriate traffic control devices, as necessary, in conformance with the MUTCD, including any state or locally adopted supplements. (if closures or additional traffic control equipment is needed other than cones additional direct expenses will be charged)

e. Preparing documentation for each test hole attempted. This documentation will include the horizontal and vertical position of the targeted utility or structure, a general description of the target utility, with condition, material and general orientation noted, a generalized description of the material encountered in the test hole, and any other field observations noted during the excavation.

ASSUMPTIONS:

1. All test holes will be located outside of existing pavement and no pavement coring will be required.
2. Cost/fees for a ROW permit are not included in the scope of work
3. Traffic control other than cones will not be required

DELIVERABLES

A. AutoCAD file containing the results of the SUE investigations.

B. Test hole reports.

TASK 4. BID PHASE SERVICES

CONSULTANT will provide the following services during the Project's bidding and award phase.

B. Bid Support

- Assist the CLIENT in preparing an advertisement for the construction project.
- Upload the bidding documents to a web-based distribution system such as Civcast.
- Assist the CLIENT in preparing an agenda and conducting a pre-bid conference, if necessary.
- Assist the CLIENT in addressing bidder questions and preparing and distributing any addenda.
- Assist in the bid opening and tabulation of bids.
- Check references of the Contractor.
- Provide a letter of recommendation to the CLIENT for award of the project.
- Assist the CLIENT in coordinating with the selected Contractor to compile the necessary bonds and insurance to prepare the contract documents for execution by the CLIENT and the Contractor.
- Incorporate all addenda into the contract documents and issue conformed sets of plans and specifications for use as the issued for construction documents.

ASSUMPTIONS

- The CLIENT is responsible for the cost of advertising the project.
- The bidding format will be based on lowest qualified bidder.
- The CONSULTANT will assemble the conformed contract documents and specifications for construction.
- The CONSULTANT will facilitate the distribution of plans through a web-based plan distribution system such as Civcast.
- The bid opening will take place at the City offices. CONSULTANT will be present to assist with the opening and reading of the bids.

DELIVERABLES

A. Addenda

B. Bid tabulations

C. Recommendation of award

TASK 5. CONSTRUCTION ADMINISTRATION

CONSULTANT will provide construction administration services for the project as follows.

A. Construction Support

- CONSULTANT shall not be responsible for the means, methods, techniques, sequences, or procedures of construction selected by the Contractor, or the safety precautions and programs incident to the work of the Contractor
- Assemble the executed contracts with the conformed plans for distribution at the pre-construction meeting.
  - Four (4) sets of original executed contract documents.
  - Three (3) full-size and six (6) half-size sets of conformed plans.
  - Two (2) flash drives with conformed plans and contract documents.
- The CONSULTANT shall prepare a pre-construction meeting agenda and conduct the pre-construction meeting in conjunction with the CITY. CONSULTANT shall prepare and distribute meeting minutes.
- Maintain record of Contractor's submittals, RFI's, change orders, etc., and provide for filing and retrieval of Project documentation.
- Provide interpretations and clarifications of contract documents, prepare change orders, and make recommendations as to the acceptability of the work.
- Review the Contractor's monthly pay requests and make recommendations to the CITY regarding acceptance and recommendation for payment.
- Participate in up to three (3) meetings with the CITY and/or Contractor for the purpose of coordination or to address construction related issues.

- The CONSULTANT shall attend the "Final" project walk through and prepare the final punch list. CONSULTANT shall coordinate with the construction inspector and CITY to confirm that the punch list items have been addressed before issuing any substantial or final completion letters to the CITY.
- The CONSULTANT shall prepare Record Drawings using information provided by the CITY and the Contractor. Record drawings shall consist of one full size (22"x34") blackline copy, two half-size (11"x17") blackline copies, and a flash drive with PDF and AutoCAD (Civil 3D) versions.
- Upon completion of Project, prepare and issue a Letter of Recommendation of Project Acceptance to the CITY that also identifies the start of the Project's warranty period.

ASSUMPTIONS

- The length of construction is anticipated to be a period of six (6) months.

DELIVERABLES

A. Meeting agenda and minutes

B. Change orders and field changes

C. Progress payment recommendation letters

D. Final punch list

E. Record drawings

F. Recommendation of acceptance letter

TASK 6. GEOTECHNICAL SERVICES

CONSULTANT will provide geotechnical services for the project as follows.

A. Subsurface Exploration

Based on past experience in the vicinity of the project, we anticipate subsurface conditions to consist of soils and rock of the Grayson geological formation.

Experienced drillers and technicians will evaluate subsurface conditions with a total of two (2) sample borings extended a minimum of 5 feet into unweathered gray limestone to an estimated depth of 20 to 25 feet.

The field personnel will drill the borings using truck-mounted equipment. Cohesive and non-cohesive soil samples will be obtained using 3-inch diameter Shelby tube samplers and 2-inch diameter standard split-spoon samplers, respectively. In addition, rock encountered will be evaluated by use of Texas Department of Transportation (TXDOT) cone penetration tests. A soils logger will extrude the samples in the field, check the samples for consistency with a hand penetrometer, carefully wrap them to preserve their condition, and return them to the laboratory for testing. A log of each boring will be prepared to document field activities and results.

CONSULTANT's personnel will stake the boring locations using hand-held GPS equipment. Approximate locations of the borings will be shown on the plan of borings. Precise surveying of boring

locations and elevations is not included in the cost estimate. These services may be provided as Additional Services upon request. At the completion of drilling operations, boreholes will be backfilled with sand and patched at the surface with asphalt.

B. Laboratory Services

Considering the planned facilities, anticipated soil conditions and geology, laboratory tests will be required for classification purposes, and to determine strength characteristics. The following types of tests are therefore recommended:

- moisture content and soil identification
- liquid and plastic limit determinations
- unit weight determinations
- unconfined compressive strength tests-soil
- absorption and/or oen-point pressure swell tests

The specific types and quantities of tests will be determined based on geologic conditions encountered in the borings.

C. Engineering Services

An engineering report will be prepared to present the results of the field and laboratory data together with our analyses of the results and recommendations. We will provide two copies of the report and an electronic copy. The report will address:

- general soil and groundwater conditions
- recommendations for culvert foundation type, depth and allowable loading
- recommendations for new gabion wall foundation type, depth and allowable
- loading
- recommendations for aerial crossing foundation type, depth and allowable
- loading
- minimum penetration of piers to resist uplift (if required)
- foundation construction requirements
- recommended lateral earth pressures for the design of culvert and gabion
- structures
- an evaluation of the swell characteristics of the subgrade soils
- earthwork recommendations

Items other than those specified above, which are revealed by these studies or are necessitated by a change in project scope, may require revised field, laboratory, and engineering services. These services, if required and requested, will be performed as Additional Services.

TASK 7. ENVIRONMENTAL SERVICES

CONSULTANT will provide environmental services for the project as follows:

A. Waters of the United States (WOUS) Delineation

CONSULTANT will provide professional services to delineate all waters of the United States, including wetlands, within the project site. CONSULTANT wetland ecologist will delineate the jurisdictional limits of the streams based on 33 Code of Federal Regulations (CFR) 328.3[e] and delineate the jurisdictional limits of any wetlands based on the 1987 USACE Wetland Delineation Manual and the Regional Supplement to the Corps of Engineers Wetland Delineation Manual: Great Plains Region (Version 2.0), and any current Regulatory Guidance Letters. The boundaries of all of these water features identified in the field will be recorded with a Global Positioning System (GPS) that is capable of sub-meter accuracy. After the delineation is completed, CONSULTANT will digitize these waters of the United States for use by the client for planning, impact calculation, and illustration purposes. This delineation will be provided to the engineer/client for inclusion in their engineering plans to avoid and minimize impacts to waters of the United States (if any are present on the site). The deliverable for this task is a delineation report that includes methods, results, and conclusions, along with the necessary data forms, photographs, maps, and a delineation map. The conclusion of this report will detail why any water features on the site are or are not considered waters of the United States.

B. Section 404/Nationwide Permit Assessment

After the delineation is completed, CONSULTANT will utilize this delineation to evaluate the proposed site plan to determine compliance with Section 404 of the CWA, specifically the NWP program. CONSULTANT will evaluate the proposed project and what impacts the project has in waters of the United States to determine the USACE's scope and type of permit necessary for the impacts. Next CONSULTANT will document the NWP terms and conditions, General Conditions, and Fort Worth District Regional Conditions for the applicable permit. Finally, CONSULTANT will document how the proposed project complies with each of these conditions or document the process to comply with the applicable NWP. CONSULTANT will summarize the delineation, impact assessment, permit conditions, and compliance in a brief letter report.

TASK 8. CONSTRUCTION INSPECTION SERVICES

CONSULTANT will provide construction inpection services for the project as follows.

Provide an onsite inspector for up to **15 hours per week** for approximately **three (3) months** to review, oversee, and inspect all public water and sanitary sewer improvements including pipe installation, backfill, and testing.

1. Visit the project site to verify existing conditions prior to the construction of public utilities. Document existing conditions by providing a pre-construction video (if directed by CLIENT).

2. Review all contract documents and construction plans prior to construction activities.

3. Attend all pre-construction meetings with the Contractor, CLIENT, or public (if directed by CLIENT).

4. Maintain inspection reports with photo documentation of public improvement installations. Inspection reports shall include daily log of construction activities, contractor questions, deviations from plans,

and ongoing/resolved issues.

5. Review all CMT testing related to public improvements.

6. Review material submittals provided by the Contractor to ensure compliance with City criteria and standards.

7. Maintain a cloud-based construction collaboration folder, keeping relevant construction documents organized and available for review.

8. Document field revisions to construction plans and maintain redline drawings of project.

9. Provide feedback and direction to the CLIENT as necessary to make any adjustments during these construction activities. Notify the CLIENT if construction work is not in compliance with construction documents and recommend appropriate action for the CLIENT for resolution of construction-related issues as such appear.

10. Prepare pay estimates for the project and field verify quantities with the Contractor (if directed by the CLIENT).

11. Schedule and perform a preliminary walk-through with the Contractor, identifying and documenting outstanding tasks.

12. Schedule and perform a final inspection walk-through with the Contractor, CLIENT, and City staff, identifying and documenting any remaining outstanding tasks.

13. Collect and distribute close-out documents as described in the Contract Documents (if directed by the Client).

ADDITIONAL SERVICES NOT INCLUDED IN THE SCOPE OF SERVICES

CITY and CONSULTANT agree that the following services are beyond the Scope of Services described in the tasks above. However, CONSULTANT can provide these services, if needed, upon the CITY's written request. Any additional amounts paid to the CONSULTANT as a result of any material change to the Scope of the Project shall be agreed upon in writing by both parties before the services are performed. These additional services include the following:

- Preparation of roadway, water, or sewer design or plans.
- Geotechnical services beyond those listed in the scope of services.
- Environmental investigations or permitting beyond those listed in the scope of services.
- Easement or ROW document preparation services.
- Easement or ROW negotiation or title services.
- Real estate appraisal services.
- CCTV inspection of existing utilities.
- Preparation of detailed traffic control or phasing plans.
- Preparation of a SWPPP.
- Services related to development of the CITY's project financing and/or budget.
- Services related to disputes over pre-qualification, bid protests, bid rejection and re-bidding of the contract for construction.
- Performance of materials testing or specialty testing services.
- Services necessary due to the default of the Contractor.
- Services related to damages caused by fire, flood, earthquake or other acts of God.
- Services related to warranty claims, enforcement and inspection after final completion.
- Services related to Survey Construction Staking beyond those listed in the scope of services.
- Services to support, prepare, document, bring, defend, or assist in litigation undertaken or defended by the CITY.
- Public outreach support and public meeting attendance.
- Performance of miscellaneous and supplemental services related to the project as requested by the CITY.
- Construction staking.

ATTACHMENT 'B'
STANDARD RATE SCHEDULE
Effective January 1, 2024 *

Engineering/Landscape Architecture/ROW	Hourly Billing Rate
Principal or Director	$310.00
Team Leader	$285.00
Senior Project Manager	$280.00
Project Manager	$240.00
Senior Engineer	$290.00
Project Engineer	$190.00
Senior Structural Engineer	$295.00
Structural Engineer	$210.00
Engineer III/IV	$170.00
Engineer I/II	$145.00
Senior Landscape Architect/Planner	$290.00
Landscape Architect / Planner	$210.00
Landscape Designer	$150.00
Senior Designer	$195.00
Designer	$170.00
Senior CAD Technician	$165.00
CAD Technician	$130.00
IT Technician	$190.00
Clerical	$90.00
ROW Manager	$265.00
Senior ROW Agent	$195.00
ROW Agent	$155.00
Relocation Agent	$195.00
ROW Tech	$110.00
Intern	$90.00

Surveying	Hourly Billing Rate
Survey Manager	$310.00
Registered Professional Land Surveyor (RPLS)	$265.00
Field Coordinator	$160.00
S.I.T. or Senior Survey Technician	$155.00
Survey Technician	$140.00
1-Person Field Crew w/Equipment**	$170.00
2-Person Field Crew w/Equipment**	$200.00
3-Person Field Crew w/Equipment**	$225.00

4-Person Field Crew w/Equipment**	$245.00
Flagger	$65.00
Abstractor (Property Deed Research)	$105.00
Small Unmanned Aerial Systems (sUAS) Equipment & Crew	$475.00
Terrestrial Scanning Equipment & Crew	$290.00

Utility Management, Utility Coordination, and SUE	**Hourly Billing Rate**
Senior Utility Coordinator	$190.00
Utility Coordinator	$170.00
SUE Field Manager	$190.00
Sr. Utility Location Specialist	$180.00
Utility Location Specialist	$135.00
1-Person Designator Crew w/Equipment***	$165.00
2-Person Designator Crew w/Equipment***	$220.00
2-Person Vac Excavator Crew w/Equip (Exposing Utility Only – 4 hour minimum)	$335.00
Core Drill (equipment only – per day)	$830.00
SUE QL-A Test Hole (0 < 8 ft; cost per each)***	$2,400.00
SUE QL-A Test Hole (> 8 < 15 ft; cost per each)***	$2,900.00

Construction Management, Construction Engineering and Inspection (CEI)	**Hourly Billing Rate**
Construction Inspector I/II	$120.00
Construction Inspector III	$140.00
Senior Construction Inspector	$160.00
Construction Manager	$235.00
Senior Construction Manager	$280.00

Direct Cost Reimbursables

No individual or separate accounting of direct expense items, such as prints, plots, photocopies, and mileage will be performed by TNP.

Any permit fees, filing fees, or other fees related to the project and paid on behalf of the client by TNP to other entities shall be invoiced at 1.10 times actual cost.

Notes:

All subcontracted and outsourced services shall be billed at rates comparable to TNP's billing rates above or cost times a multiplier of 1.10.

* *Rates shown are for 2024 and are subject to change in subsequent years.*

** *Survey equipment may include truck, ATV, Robotic Total Station, GPS Units and Digital Level.*

*** *Includes crew labor, vehicle costs, and field supplies.*

ATTACHMENT 'B-1'
SAMPLE INVOICE

Teague, Nall & Perkins, Inc.
5237 N. Riverside Drive
Suite 100
Fort Worth, TX 76137
817-336-5773

Mike Rocamontes
City of Crowley
201 E. Main Street
Crowley, Texas 76036

Invoice number
Date

Professional services rendered for the month ending November 30,2025

Description		Contract Amount	Percent Complete	Total Billed	Prior Billed	Current Billed
Basic Services		126,800.00	100.00	126,800.00	126,800.00	0.00
Geotechnical Engineering		8,100.00	100.00	8,100.00	8,100.00	0.00
Environmental Investigations		4,400.00	100.00	4,400.00	4,400.00	0.00
Construction Inspection Services		28,800.00	13.00	6,250.00	1,000.00	5,250.00
	Total	168,100.00	82.26	145,550.00	140,300.00	5,250.00

Construction Inspection Services

Professional Fees

	Hours	Rate	Billed Amount
Director			
JMB	3.00	310.00	930.00
Senior Construction Inspector			
RMJ	27.00	160.00	4,320.00
		Invoice total	**5,250.00**

Please show project number on all payments of this statement

CONCEPTUAL OPINION OF PROBABLE CONSTRUCTION COST

for the

City of Crowley

Prepared by Teague Nall and Perkins, Inc.

Davis Street Culvert improvements

Date: **2/22/2024**

ITEM	DESCRIPTION	QTY.	UNIT	UNIT COST	COST
A	**CULVERT IMPROVEMENTS**				
1	Sawcut & Remove Exist Conc Wingwall & Apron	1	LS	$ 10,000.00	$ 10,000.00
2	Wingwall	2	EA	$ 30,000.00	$ 60,000.00
3	Drop Structure with Concrete Apron	1	EA	$ 100,000.00	$ 100,000.00
3	Pedestrain Rail	40	LF	$ 300.00	$ 12,000.00
4	Concrete Riprap	60	SY	$ 150.00	$ 9,000.00
4	Flowable Fill	75	CY	$ 250.00	$ 18,750.00
				Subtotal	**$ 209,750.00**
				25%+/- Contingency	**$ 52,400.00**
				Culvert Total	**$ 262,000.00**
B	**CHANNEL IMPROVEMENTS**				
1	Excavation and Grading	1	LS	$ 15,000.00	$ 15,000.00
2	Stone Riprap	250	SY	$ 275.00	$ 68,750.00
3	Hydromulch & Seeding	125	SY	$ 20.00	$ 2,500.00
4	Tree Removal	1	LS	$ 25,000.00	$ 25,000.00
				Subtotal	**$ 111,250.00**
				25%+/- Contingency	**$ 27,800.00**
				Channel Total	**$ 139,000.00**
C	**MISCELLANEOUS**				
1	Mobilization, Insurance, and Bonds (~5%)	1	LS	$ 25,000.00	$ 25,000.00
2	Site Preparation (~5%)	1	LS	$ 25,000.00	$ 25,000.00
3	SWPPP/Erosion Control (~1%)	1	LS	$ 5,000.00	$ 5,000.00
4	Traffic Control (~2%)	1	LS	$ 10,000.00	$ 10,000.00
				Subtotal	**$ 65,000.00**
				25%+/- Contingency	**$ 16,300.00**
				Miscellaneous Total	**$ 81,000.00**
				CONSTRUCTION SUBTOTAL:	**$ 482,000.00**

CONCEPTUAL OPINION OF PROBABLE CONSTRUCTION COST

for the

City of Crowley

Prepared by Teague Nall and Perkins, Inc.

Davis Street Culvert improvements

Date: **2/22/2024**

ITEM	DESCRIPTION	QTY.	UNIT	UNIT COST	COST
D	**PROFESSIONAL SERVICES**				
1	Surveying	1	LS	$ 10,000.00	$ 10,000.00
2	Environmental	1	LS	$ 4,500.00	$ 4,500.00
3	Geotech	1	LS	$ 10,000.00	$ 10,000.00
4	Engineering	1	LS	$ 90,000.00	$ 90,000.00
5	Bidding Support	1	LS	$ 5,000.00	$ 5,000.00
6	Construction Administration	1	LS	$ 10,000.00	$ 10,000.00
				Subtotal	**$ 129,500.00**
7	Construction Inspection (3 months @ 20hrs/week)	1	LS	$ 38,400.00	$ 38,400.00
				Subtotal	**$ 38,400.00**
				PROFESSIONAL SERVICES SUBTOTAL:	**$ 167,900.00**
				PROJECT GRAND TOTAL:	**$ 649,900.00**

Basis for Cost Projection:

- [x] No Design Completed
- [ ] Preliminary Design
- [ ] Final Design

Notes: 1) Does not include any costs related to franchise utility relocations.
2) Does not include costs associated with materials testing.
3) Does not include costs associaited with ROW or easement acquisitions.

Bridge Inspection Follow-Up Action

Initial Finding Information

FUA ID 562307

Location Information

Bridge ID# 022200TT5578001 **Latitude** 32.58298 **Longitude** -97.34377 **County** 220-TARRANT **Location** 0.5 MI E OF N CROWLEY RD

Facility Carried DAVIS RD **Feature Crossed** DEER CREEK

Ownership/Responsibility

District FTW **Area Office** South Tarrant **Maintenance Section** B2 **Control - Section** TT55 - 78

System Designation 2 **Bridge Owner** City of Crowley **Precinct**

Maintenance Information

Inspection Date 01/26/2024 **Rec Type** Level 2 **Previously Recommended?** Y **Critical Finding?** N

Bridge Component Channel **Repair Category** Provide Scour/Erosion Protection

Other:

Description of Issue and Recommendation

Heavy erosion, channel degradation & scour have completely undermined downstream concrete apron slab creating a large void (~20' x 12' back x 4' deep) at SE culvert corner (see photo). Erosion & scour have also completely undermined SE wingwall exposing 2 drilled shafts. Moderate erosion & scour have created moderate void under apron at NE corner as well. Channel bed & bank material is mostly rock & conditions have not changed significantly since last inspection.

2023 Inspection Update: Advanced scour and degradation in the downstream channel have fully undermined the full width of the downstream concrete apron up to 3' high by up to 12' deep with large fractured and collapsed sections. Undermining is worst at the south end where the downstream end the culvert is undermined up to 3' deep. Advanced scour has fully undermined the southeast wingwall up to 2.5' high over its length with two exposed drilled shafts. Drilled shafts are either fully exposed or exhibit advanced deterioration with voids in the concrete at the ground line, and based on probing it appears that only vertical reinforcement remains at the ground line.

Recommendation: Backfill undermining of the southeast wingwall and downstream end of the culvert. Remove existing downstream rip rap and install new channel/culvert protection (gabions or concrete apron).

District Bridge Office Comments

Comments By **Date**

District Area or Assigned Maintenance Office Comments

Comments By **Date**

Follow-up Action Resolution Comments

Work to be Completed Via: **+Project Status:** **+District Estimated Letting Date:**

+District Proposed Funding Source: **+CSJ / WO / Project ID:** **+Optional Fields**

Action Taken: **Verified By** **Date**

+Additional Comments if Necessary:

CRITICAL FINDING FOLLOW UP INFORMATION (BLANK IF FOLLOW UP ACTION IS NOT A CRITICAL FINDING)

Condition Rating (Affected elements only) **Overall Recommendation:** **New Load Rating / Analysis Required?**

Follow Up Inspection Information:

Automated Email Sent To:

Date Bridge Division notified of Critical Finding: **Date Bridge Owner notified of Critical Finding:** **Concur with findings:**

TxDOT Inspector: **Co-Inspection Date w/ Bridge Owner:** **Bridge Owner Rep:**

Comments:

Temporary Repair Information:

TxDOT Inspector: **Date Temporary Recommended Repair(s) Discussed w/Bridge Owner:**

Bridge Owner Rep: **Co-Inspection Date w/Bridge Owner:**

Temp Repair In Place: **Date Temporary Repair was Installed:** **Date Bridge Division notified of Temp Repair:**

Comments:

Permanent Repair Information:

TxDOT Inspector: **Permanent Repair Target Date:**

Bridge Owner Rep: **Co-Inspection Date w/Bridge Owner:**

Date Permanent Recommended Repair(s) Discussed w/Bridge Owner: **Permanent Repair Construction Date:** **Date Bridge Division notified of Permenant Repair:**

Comments:

DO NOT DISCLOSE - INFORMATION CONFIDENTIAL UNDER THE TEXAS HOMELAND SECURITY ACT AND 23 USC SECTION 409, SAFETY SENSITIVE INFORMATION

Pictures

PHOTO 2 Stream Under View, Recommended Maintenance Needs, Defect

Description Channel under view, looking west. Note fully undermined and partially collapsed downstream concrete apron.

PHOTO 3 Condition Ratings of 4 or Lower, Recommended Maintenance Needs, Defect

Description Fully undermined, fractured, and partially collapsed downstream concrete apron, looking south. (Channel Bed Condition Rating: 4)

Pictures

PHOTO 4 Condition Ratings of 4 or Lower, Recommended Maintenance Needs, Defect

Description Downstream concrete rip rap fully undermined up to 3' high by 12' deep at the south end due to channel degradation and scour, looking northwest. (Channel Bed Condition Rating: 4) Note rip rap has partially collapsed.

PHOTO 5 Condition Ratings of 4 or Lower, Recommended Maintenance Needs, Defect

Description Downstream concrete rip rap fully undermined up to 3' high by 12' deep with the culvert undermined up to 3' deep at the south end, looking northwest. (Channel Bed Condition Rating: 4) Note the 12' probe rod.

Pictures

PHOTO 6 Condition Ratings of 4 or Lower, Recommended Maintenance Needs, Defect

Description Southeast wingwall drilled shaft fully exposed with deterioration of concrete at ground line resulting in only reinforcement remaining, looking south. (Channel Bed Condition Rating: 4)

PHOTO 7 Condition Ratings of 4 or Lower, Recommended Maintenance Needs, Defect

Description Downstream concrete rip rap undermined up to 2' high by 12' deep at the north end, looking southwest. (Channel Bed Condition Rating: 4)