



Regular Session  
Council Agenda Packet  
March 7, 2024

**CITY OF CROWLEY**  
**CITY COUNCIL**  
**Council Regular Session**  
**March 7, 2024**  
**ATTENDANCE SHEET**

	<u>Worksession</u>	<u>Regular</u>
Council Member Johnny Shotwell, Place 1	_____	_____
Council Member Jerry Beck, Place 2	_____	_____
Council Member Jesse Johnson, Place 3	_____	_____
Mayor Pro Tem Jim Hirth, Place 4	_____	_____
Council Member Matt Foster, Place 5	_____	_____
Council Member Scott Gilbreath, Place 6	_____	_____
Mayor Billy Davis	_____	_____
<b>Staff:</b>		
Robert Loftin, City Manager	_____	_____
Lori Watson, Deputy City Mgr/Finance Director	_____	_____
Jack Thompson, Asst City Mgr/EDC Director	_____	_____
Cristina Winner, Asst City Mgr/Comm Serv Director	_____	_____
Rob Allibon, City Attorney	_____	_____
Carol Konhauser, City Secretary	_____	_____
Pleasant Brooks, Fire Chief	_____	_____
Kit Long, Chief of Police	_____	_____
Mike Rocamontes, Public Works Director	_____	_____
Matt Elgin, Direct of Projects & Utilities	_____	_____
Rachel Roberts, Planning & Comm Dev Director	_____	_____
Lisa Hansen, HR Administrator	_____	_____
Julie Hepler, Special Event Coordinator .	_____	_____

**Notice is hereby given of the Work Session of the City of Crowley City Council, to be held on Thursday, March 7, 2024, at 6:30 p.m. for the purpose of considering the following agenda items.**

The following item is hereby added to the previously posted agenda for the Work Session meeting under section V. CITY BUSINESS

4. Discuss and consider approving the EDC to enter into a Master Agreement for Event Production Services with Epicenter Productions.



**AGENDA  
CROWLEY CITY COUNCIL  
MARCH 7, 2024  
WORK SESSION - 6:30 p.m.**

**Crowley City Hall  
201 E. Main Street  
Crowley TX 76036**

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*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).*

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**WORK SESSION - MARCH 7, 2024 - 6:30 pm**

**I. CALL TO ORDER AND ROLL CALL**

**II. NON-ACTION ITEMS FOR DISCUSSION**

1. None.

**DISCUSSION OF ITEMS LISTED ON THE AGENDA**

**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 regular meeting held February 15, 2024.

**IV. PUBLIC HEARINGS**

1. Hold a public hearing to discuss and consider approval of Ordinance No. 03-2024-518 requested by Baird, Hampton, & Brown, Inc. for a zoning change from "GC" General Commercial district to "PD" Planned Development district for approximately 67.55 acres located at 801 S Hampton Rd and 1100 S Crowley Rd, Crowley, being tracts in the J W Haynes Survey Abstract 774, and the Memucan Hunt Survey Abstract 763, conveyed by deed as recorded in Document Number D212290905 and D220285441, Deed Records, Tarrant County. **Case # ZR-2024-001**

**V. CITY BUSINESS**

1. Consider and/or act upon acceptance of the annual audit report for the fiscal year ended September 30, 2023, as presented by George, Morgan & Sneed, P.C.
2. Developer's Agreement for Mira Verde Addition Ph.2 & Off-Site.
3. Discuss and consider Special Event Permit Application for Crowley Youth Association Parade to be held on April 6, 2024.
4. Discuss and consider approving the EDC to enter into a Master Agreement for Event Production Services with Epicenter Productions.

**VI. ADJOURNMENT**

*\*\*\*An agenda information packet is available for public inspection in the Crowley Library and on the City website, under Agenda Packets\*\*\**

Notice is hereby given of the Work Session of the City of Crowley City Council, to be held on Thursday, March 7, 2024, at 7:00 p.m. for the purpose of considering the following agenda items.

The following item is hereby added to the previously posted agenda for the Work Session meeting under section V. CITY BUSINESS

4. Discuss and consider approving the EDC to enter into a Master Agreement for Event Production Services with Epicenter Productions.



**AGENDA**  
**CROWLEY CITY COUNCIL**  
**MARCH 7, 2024**  
**REGULAR SESSION - 7:00 p.m.**

**Crowley City Hall**  
201 E. Main Street  
Crowley TX 76028

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**REGULAR SESSION - MARCH 7, 2024 - 7:00 pm**

**I. CALL TO ORDER AND ROLL CALL**

**II. INVOCATION**

**III. PLEDGE TO ALLEGIANCE TO THE AMERICAN AND TEXAS FLAGS**

*"I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one nation, under God, indivisible, with Liberty and Justice for all."*

*"Honor the Texas flag; I pledge allegiance to thee, Texas, one state, under God, one and indivisible."*

**IV. PRESENTATIONS/PROCLAMATIONS**

1. Presentation of the annual Financial Audit report for year ending September 30, 2023 presented by George, Morgan & Sneed, P.C.

**V. CONSENT AGENDA**

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## VIII. ADVISORY BOARDS AND COMMISSIONS

### 1. Reports

None

### 2. Appointments/Reappointments

None

## IX. PUBLIC COMMENT

*If you wish to make a public comment or discuss subjects not listed on the agenda, please fill out a (yellow) Visitor's Participation card and submit to the City Secretary. There will be no formal actions taken on subjects presented during public comments. Please NOTE council may NOT address or converse with you regarding a NON-AGENDA ITEM. The public comment period will only allow members of the public to present ideas and information to the City Officials and Staff.*

## X. ITEMS OF COMMUNITY INTEREST

*Items of community interest include expressions of thanks, congratulations, or condolence; information regarding holiday schedules; honorary recognitions of city officials, employees or citizens; reminders about upcoming events sponsored by the city or other entity that is scheduled to be attended by a city official or employee; and announcements involving imminent threats to the public health and safety*

## XI. EXECUTIVE SESSION

Pursuant to Chapter 551, Texas Government Code, the Council reserves the right to convene in Executive Session(s), from time to time as deemed necessary during this meeting for any posted agenda item to receive advice from its attorney as permitted by law, or to discuss the following as permitted by Government Code:

1. **Section 551.071 (Consultation with Attorney)**
2. **Section 551.072 (Deliberations about Real Property)**
3. **Section 551.074 (Personnel Matters)**
4. **Section 551.087 (Business Prospect/Economic Development)**

## XII. RECONVENE AND TAKE ACTION FROM EXECUTIVE SESSION

*Reconvene into open session and take any necessary action resulting from items posted and legally discussed in Closed Session.*

## XIII. ADJOURNMENT

**I, the undersigned authority, do hereby certify that this Agenda of the City Council Meeting to be held on Thursday, March 7, 2024, of the governing body of the City of Crowley is a true and correct copy posted on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ am/ pm to the City Website and at Crowley City Hall, a place convenient and readily accessible to the public at all times.**

City of Crowley

\_\_\_\_\_  
Carol C. Konhauser, City Secretary

THE CITY COUNCIL RESERVES THE RIGHT OF THE FOLLOWING:

1. ITEMS DO NOT HAVE TO BE CONSIDERED IN THE SAME ORDER AS SHOWN ON THIS AGENDA;
  2. THE COUNCIL MAY CONTINUE OR RECESS ITS DELIBERATIONS TO THE NEXT CALENDAR DAY IF IT DEEMS IT NECESSARY.
- 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, or email [ckonhauser@ci.crowley.tx.us](mailto:ckonhauser@ci.crowley.tx.us) for further information.

**NOTICE:** A quorum of the Crime Control and Prevention District Board of Directors and the Economic Development Board of Directors will be present at this meeting; however, neither Board will take action on any items on this posted agenda.



# City of Crowley, Texas Mayor and Council Agenda Report

<b>PRESENTER:</b> Carol Konhauser City Secretary		<b>MEETING DATE:</b> March 7, 2024					
<b>DEPARTMENT:</b> Administration		<b>AGENDA ITEM:</b>					
<b>SUBJECT:</b>		Discuss and consider approving the minutes from the regular meeting held February 15, 2024.					
<b>COORDINATION:</b>	Finance		City Sec		Comm Dev		PW
	Dept Directo		HR		Comm Services		Other:
	City Attorney		PD		FD		Other:

## **BACKGROUND:**

Consider approval of minutes as presented.

## **RECOMMENDATION:**

Staff recommends approval of the minutes as presented; council consideration is respectfully requested.

## **FINANCIAL INFORMATION:**

Approval of the minutes does not affect the budget.

## **ATTACHMENTS:**

1. Minutes

**MINUTES OF THE CITY COUNCIL WORK SESSION HELD FEBRUARY 15, 2024.** The City Council of the City of Crowley, Texas met in Work Session on Thursday, February 15, 2024, at 6:15 pm in the City Council Chambers, 201 East Main Street, Crowley City Hall, Crowley, Texas.

Present were Mayor Billy P. Davis  
Council Member Johnny Shotwell, City Council Place 1  
Council Member Jerry Beck, City Council Place 2  
Council Member Jesse Johnson, City Council Place 3  
Mayor Pro-Tem Jim Hirth, City Council Place 4  
Council Member Matt Foster, Place 5  
Council Member Scott Gilbreath, City Council Place 6

City staff included: City Manager Robert Loftin  
Deputy City Mgr/Finance Director, Lori Watson  
Asst City Mgr/EDC Director, Jack Thompson  
Asst City Mgr/Comm Services Director/ Cristina Winner  
City Attorney, Rob Allibon  
City Secretary, Carol Konhauser  
Fire Chief, Pleasant Brooks  
Public Works Director, Mike Rocamontes  
Director of Projects & Utilities, Matt Elgin  
Planning and Comm Dev Director, Rachel Roberts

Absent: None

#### **CALL TO ORDER/ ROLL CALL**

Mayor Billy Davis called the Work Session to order at 6:15 p.m. City Secretary Carol Konhauser called roll and noted a quorum was present.

#### **DISCUSSION OF NON-ACTION ITEMS**

- 1. Provide an update to the City Council on discussions with the landowners and the applicant for development on property located on Hampton Rd just south of FM 1187 and provide guidance to staff on future development, including possibility of an Urban Village concept.**

Planning and Community Development Director Rachel Roberts provided an update to council on the discussions conducted with the landowner and developer of the Hampton Rd property. The property was of interest to a developer for residential use, but the comprehensive plan called for mixed-use development. The developer proposed single-family residential for the east side, while the landowner proposed multifamily for the west side. Staff sought feedback on the Urban Village concept for rezoning because the landowners wanted to sell the whole property, the developer only wanted to develop the eastern portion, and the comprehensive plan called for mixed-use development.

Since the meeting with the Council, the developer has applied to rezone the east side for a planned development district for single-family residential. The accompanying concept plan shows mixed-use on the west side, but it would not be legally binding. The Planning & Zoning Commission expressed interest in the concept and suggested allowing on-street parking along Hampton, similar to Main St, which staff supported.

Rachel reported that the discussions with the developer has been positive. She stated that staff would be supportive of the rezoning to single-family residential on the east side with a required development agreement that ensures mixed use on the west side. She requested councils' direction on the project, on street parking and the developers agreement to which they stated they were supportive of staff's recommendations.

#### **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 regular meeting held February 1, 2024.**

No discussion.

## **PUBLIC HEARING**

1. **None.**

No discussion

## **CITY BUSINESS**

1. **Council to Ratify the City Manager's appointment of Cristina Winner as Assistant City Manager/Community Services Director pursuant to the Home Rule Charter, Article V. Municipal Administration, Section 5.05 City Departments.**

No discussion

2. **Discuss and consider adoption of Resolution R02-2024-410, a resolution of the City of Crowley setting the date, time, and place of a public hearing to receive citizen comments on the amendment of the Water and Wastewater Impact fees.**

No discussion

3. **Consider approving Resolution R02-2024-411, a resolution authorizing the City Manager or his designee to execute a release of easement for a 20 foot wide drainage easement on a tract of land situated within the R.W. Waggoner Survey, Abstract 1618, City of Crowley, Tarrant County, Texas located and recorded in instrument number D210129804, Deed Records, Tarrant County.**

No discussion

## **ADJOURNMENT**

As there was no further business to discuss, the work session was adjourned at 6:48 pm.

**MINUTES OF THE CITY COUNCIL REGULAR SESSION HELD FEBRUARY 15, 2024.** The City Council of the City of Crowley, Texas met in Regular Session on Thursday, February 15, 2024, at 7:00 pm in the City Council Chambers, 201 East Main Street, Crowley City Hall, Crowley, Texas.

Present were Mayor Billy P. Davis  
Council Member Johnny Shotwell, City Council Place 1  
Council Member Jerry Beck, City Council Place 2  
Council Member Jesse Johnson, City Council Place 3  
Mayor Pro-Tem Jim Hirth, City Council Place 4  
Council Member Matt Foster, Place 5  
Council Member Scott Gilbreath, City Council Place 6

City staff included: City Manager Robert Loftin  
Deputy City Mgr/Finance Director, Lori Watson  
Asst City Mgr/EDC Director, Jack Thompson  
Asst City Mgr/Comm Services Director/ Cristina Winner  
City Attorney, Rob Allibon  
City Secretary, Carol Konhauser  
Fire Chief, Pleasant Brooks  
Public Works Director, Mike Rocamontes  
Director of Projects & Utilities, Matt Elgin  
Planning and Comm Dev Director, Rachel Roberts

Absent: None

#### **CALL TO ORDER/ 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.

#### **INVOCATION/PLEDGE OF ALLEGIANCE**

Invocation was given by Council Member Jesse Johnson followed by the Pledge of Allegiance to the American and Texas Flags.

#### **PRESENTATIONS/PROCLAMATIONS**

**1. Capital Improvement Plan and Impact Fee Update by Teague Nall and Perkins.**

Representatives from TN&P provided council with a brief overview of their recommendations for an update to the Impact Fees.

#### **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 regular meeting held February 1, 2024.**

Council Member Jim Hirth made the motion to approve the Consent Agenda item(s), second by Council Member Johnny Shotwell; council voted unanimously to approve the motion as presented. Motion carried 7-0.

#### **PUBLIC HEARING**

**1. None.**

#### **CITY BUSINESS**

**1. Council to Ratify the City Manager's appointment of Cristina Winner as Assistant City Manager/Community Services Director pursuant to the Home Rule Charter, Article V. Municipal Administration, Section 5.05 City Departments.**

Council Member Jesse Johnson made the motion to ratify the appointment of Cristina Winner to the position of Assistant City Manager/Community Services Director; second by Council Member Johnny Shotwell, council voted unanimously to approve the motion as presented. Motion carried 7-0.

**2. Discuss and consider adoption of Resolution R02-2024-410, a resolution of the City of Crowley setting the date, time, and place of a public hearing to receive citizen comments on the amendment of the Water and Wastewater Impact fees.**

Council Member Jim Hirth made the motion to approve Resolution R02-2024-410 and announced the date and time of the Public Hearing would be held on March 21, 2024 at 7:00 p.m. in the Council Chambers at 201 E Main St; second by Council Member Johnny Shotwell, council voted unanimously to approve the motion as presented. Motion carried 7-0.

**3. Consider approving Resolution R02-2024-411, a resolution authorizing the City Manager or his designee to execute a release of easement for a 20 foot wide drainage easement on a tract of land situated within the R.W. Waggoner Survey, Abstract 1618, City of Crowley, Tarrant County, Texas located and recorded in instrument number D210129804, Deed Records, Tarrant County.**

Council Member Jim Hirth made the motion approve Resolution R02-2024-411; second by Council Member Johnny Shotwell, council voted unanimously to approve the motion as presented. Motion carried 7-0.

#### **ADVISORY BOARDS AND COMMISSIONS**

*Reports/appointments or reappointments.*

**1. Reports:**  
None

**2. Appointments/Reappointments:**

**TIRZ Board**

**Matt Elgin**

**Place 8**

**Remainder of the term ending Dec 31, 2024**

Council Member Jesse Johnson made the motion to nominate Matt Elgin to the TIRZ Board for the remainder of the term ending Dec 31, 2024; second by Council Member Johnny Shotwell, council voted unanimously to approve the motion as presented. Motion carried 7-0.

#### **PUBLIC COMMENT**

Mayor Davis asked if there were any citizens or visitors wishing to speak.

Terri Horn, Chamber of Commerce, reminded everyone of the luncheon which would be held on March 21, 2024.

#### **ITEMS OF COMMUNITY INTEREST**

Mayor Davis then asked if there were any community interest items.

As there was no further business, Mayor Billy Davis adjourned the meeting at 7:14 p.m.

ATTEST:

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Billy Davis, Mayor

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Carol C. Konhauser, City Secretary



# City of Crowley, Texas Mayor and Council Agenda Report

<b>PRESENTER:</b> Rachel Roberts				<b>MEETING DATE:</b> March 7, 2024				
<b>DEPARTMENT:</b> Community Development				<b>AGENDA ITEM:</b> VI-1				
<b>SUBJECT:</b>				Hold a public hearing to discuss and consider approval of Ordinance No. 03-2024-518 requested by Baird, Hampton, & Brown, Inc. for a zoning change from “GC” General Commercial district to “PD” Planned Development district for approximately 67.55 acres located at 801 S Hampton Rd and 1100 S Crowley Rd, Crowley, being tracts in the J W Haynes Survey Abstract 774, and the Memucan Hunt Survey Abstract 763, conveyed by deed as recorded in Document Number D212290905 and D220285441, Deed Records, Tarrant County. <b>Case # ZR-2024-001</b>				
<b>COORDINATION:</b>	Finance		City Sec		Comm Dev	<b>RR, TM</b>	PW	<b>MR, RM</b>
	Dept Director		HR		ACM/CS	<b>CW</b>	EDC:	
	City Attorney		PD		FD	<b>CS</b>	Admin:	<b>ME</b>

## **BACKGROUND:**

<b>Request</b>	Rezone to PD district to allow single family residential
<b>Applicant</b>	Baird, Hampton & Brown, representing the landowner
<b>Location</b>	East side of Hampton Rd just south of FM 1187 (backing up to the Kroger shopping center)
<b>Surrounding Uses</b>	Commercial (shopping center); vacant land (across Hampton); single family residential (across the creek to the south); gas wells (across FM 1187 to the north)
<b>Surrounding Zoning</b>	General commercial; Creekside PD district; R-3 single family residential
<b>Future Land Use Plan Designation</b>	Mixed-use
<b>Staff Recommendation</b>	Approve with conditions
<b>Planning &amp; Zoning Commission Recommendation</b>	Approve with conditions

The property sits at FM 1187 and Hampton Rd behind the Kroger shopping center. A creek and floodplain run along the southern and eastern sides of the property, and south of the creek is the Stone Gate Village neighborhood (single family residential). The tract to the west across Hampton Rd is vacant and is part of the Creekside Planned Development District, with a sub-district designation of “Comm-B” (heavy commercial). Although the property is located along FM 1187, it has no access to that roadway at this time. Due to the topography of the site, getting access to FM 1187 would be difficult and unlikely.

The applicant is an engineering firm authorized by the landowners to request the rezoning. The same landowners own both the tract under consideration and the one to the west across Hampton Rd. While both properties are for sale, only the eastern side is under consideration for rezoning. If the zoning is approved, Steve Hawkins Custom Homes intends to buy and develop the property. The western side would be sold to a different developer. The landowner is working with the city on a development agreement that would require the western tract to be rezoned to a mixed-use special district.

The PD district ordinance has two major components: (1) the development standards, and (2) the concept plan. The applicant has addressed all planning staff comments on the development standards, but there are some comments on the concept plan that have not yet been resolved, as you will read at the end of this report.

## **PROPOSED DEVELOPMENT STANDARDS**

The development standards propose two sub-districts – a PD-R3 district and a PD-R4 district.

- The PD-R3 district would use the city's R-3 zoning district as a base zoning district and would follow the minimum lot size requirements of that district.
- PD-R3 lots would have front entry garages.
- The PD-R4 district would have the R-4 district as a base zoning district but would allow smaller lots. The PD-R4 lots would have alley-loaded garages. This sub-district would include lots that face Hampton Rd in order to provide connectivity to the future development across the street.
- Both sub-districts require a minimum number of design elements (see Exhibit 'C'), including minimum masonry requirements.

## **CONCEPT PLAN**

The concept plan includes four street connections to Hampton Rd, which break up the alley-loaded lots. The plan includes a 10-foot sidewalk/shared use path along Hampton Rd; the standard sidewalk width requirements in the city are five to six feet (note: this section of Hampton Rd has not been formally dedicated, so the developer would be formally dedicating the eastern half of the roadway as right-of-way when the property is platted). The plan also includes a 10-foot hike/bike trail along the floodplain property to the south, in the area where the Parks & Trails Master plan calls for a trail connection. The small park areas shown within the neighborhood would be HOA-owned and maintained.

The applicant has also submitted an on-street parking exhibit for consideration, which is included with the concept plan in the ordinance. On-street parking was suggested by the Planning & Zoning Commission as a way to encourage walkability, similar to how it has helped the pedestrian friendliness of the downtown. Stop signs were proposed as way of slowing traffic approaching the neighborhood in order to make it safer for vehicles to enter and exit the on-street parking spaces. If the Council wants to approve the rezoning but not the on-street parking, that exhibit will need to be removed from the concept plan.

## **STAFF REVIEW**

### *Conformity to the Comprehensive Land Use Plan*

The property is shown as **Mixed-Use – Suburban** in the comprehensive plan. This category is intended to “encourage a combination of commercial and residential development; to provide commercial and business locations close to existing and planned residential neighborhoods; [and to] provide flexibility in land use standards and regulations to anticipate and encourage economic development.”



With only single family residential proposed under the Planned Development district, the rezoning alone would not comply with the comprehensive land use plan. However, combined with the tract on the western side, which is included on the site plan attached to the ordinance, the proposed development would meet the intent for a mixed-use district.

### *Other Factors to Consider*

#### ***Potential of zoning change for adverse impact.***

Single family zoning (via a PD district) will not have an adverse impact on the surrounding commercial or single family zoning in terms of how a single family land use typically operates (e.g., it will not generate noise or light that are incompatible with surrounding uses). The use will increase traffic along Hampton Rd. A traffic impact analysis has not been done, but staff would not anticipate the total amount of traffic generated to be greater than what would be generated by a use the property is already zoned for. The TIA will be needed to determine the impact of peak hour traffic. The TIA is typically done at the preliminary plat stage, but for a PD district, the city has the option of requiring the TIA to be done sooner (as part of the zoning change request).

#### ***Suitability of current zoning.***

In terms of the location next to FM 1187 and an existing shopping center, the current zoning is appropriate. However, due to topography, there is only a limited possibility of having access to FM 1187, and without access to FM 1187, all commercial traffic for this site would need to come and go from Hampton Rd. Hampton Rd is not designed or built for a large volume of commercial traffic (including heavy truck traffic for deliveries), so from an access perspective, straight commercial zoning is not as suitable as residential zoning or as a mixed-use zoning (where commercial uses are often smaller and less intense and where traffic has to be calmed out of necessity to create a more walkable environment, giving pedestrians and cyclists equal priority).

#### ***Other factors.***

The rezoning of this property makes sense in the larger context of the entire Teeter property, which includes the land on the west side of Hampton Rd, which is proposed to be developed as multi-family and commercial in the future. However, because the land to the west is not included with this rezoning request, the city will need an agreement with the landowner to ensure the western property is eventually rezoned in accordance with the proposed overall plan for a mixed-use district as shown on the submitted concept plan.

The city engineer also reviewed the concept plan and had the following comments.

- The Land Use Statement says that the homes along Hampton Road will be facing Hampton Road with rear entry garages. We will need a note on the plats that no direct residential access will be allowed to Hampton Road or FM 1187, but it should also be explicit in the PD Ordinance as well. [*note: this comment has been addressed with a note in the development standards*]
- A Traffic Impact Analysis (TIA) will be required for this development since the residential lot count exceeds 150 dwellings. The TIA is required with the preliminary plat, but it is advised that it be prepared as soon as possible.
- A Floodplain Development Permit will be required prior to construction for the trail located within the floodplain. Due to the limited encroachment, it is not anticipated that there will be impacts to the floodplain, but this will be evaluated with the trail grading plans to ensure that the grading is insignificant.

In addition, the city engineer also noted that the Master Thoroughfare Plan does show on-street parking for this roadway type but only on one side, so there may be a need for an additional right-of-way dedication when the other side develops.

On the afternoon of Feb. 29, the city engineer, Planning staff, and Public Works staff met with the applicant's engineer/representative to discuss the number of street connections and the proposed stop signs along Hampton Rd. The applicant will providing a revised concept plan that removes one of the proposed connections with Hampton Rd. In addition, the engineer will be removing the stop signs shown in the exhibit, and staff have added the following language to the proposed development standards: "A Traffic Impact Analysis, to be submitted no later than the date the preliminary plat is submitted, shall make recommendations on signage and other traffic safety elements to be provided on Hampton Rd, subject to review and approval by the city." This will allow the city to make a decision on which type of traffic calming system would be most appropriate after we have the TIA.

In terms of the planned development district standards, staff provided a number of comments to the applicant, and the applicant has addressed all of these comments.

### **STAFF RECOMMENDATION:**

As long as the property across Hampton is covered by a development agreement, staff consider the rezoning to be a suitable zoning designation for this property and to conform to the comprehensive plan. Staff recommend approval; however, because there are still some roadway issues to be resolved, staff recommend a conditional approval only, with the following conditions.

- A development agreement requiring the western tract shown on the concept plan to be rezoned to mixed-use is approved by the City Council.
- The Public Works and Engineering concerns about the street connections to Hampton Rd are resolved, with a revised concept plan going back to the Commission and Council if required.
- A traffic impact analysis will be required no later than the date a preliminary plat is submitted, and the concept plan will be revised if a need is indicated by the TIA.
- If on-street parking is provided on Hampton, parking space design and location and traffic control devices will be subject to review by the city engineer and Public Works Department after completion of a TIA.
- When the property is platted, a note will be added to the plat that no driveway connections for the residential lots will be permitted on Hampton Rd.

For the Council's reference, minor amendments can be approved administratively, but major amendments must be approved by the Commission and Council. Staff would consider removing one street connection to Hampton Rd as a minor amendment and removing more than one connection as a major amendment. Likewise, staff would consider adding or removing traffic control devices to/from the on-street parking exhibit to be a minor amendment, as long as there are no changes to the street or lot layout. If the Council could consider it a major amendment to make any of these changes, please provide that guidance to staff.

If the Council would prefer staff and the applicant to resolve any remaining comments on the concept plan before taking action, an option would be to postpone consideration until a future meeting date.

**PLANNING & ZONING COMMISSION**  
**RECOMMENDATION:**

The Planning & Zoning Commission first considered this item after holding a public hearing on February 12 and voted to continue the case until February 26. No one spoke at the public hearing. On Feb. 26, after a staff presentation, applicant presentation, and a brief discussion, the Commission voted to recommend approval with the conditions that had been stated in the staff recommendation (same as the conditions listed above).

**ACTION BY THE CITY COUNCIL:**

Sample motions are provided below. You are not required to use any of these motions.

Approval: I make a motion to approve Ordinance No. 03-2024-518.

Approval with Conditions/Changes: I make a motion to approve Ordinance No. 03-2024-518 with the following changes [or conditions]: [list].

Deny: I make a motion to approve Ordinance No. 03-2024-518.

Postponement: I make a motion to continue Case # ZR-2024-001 until [state date].

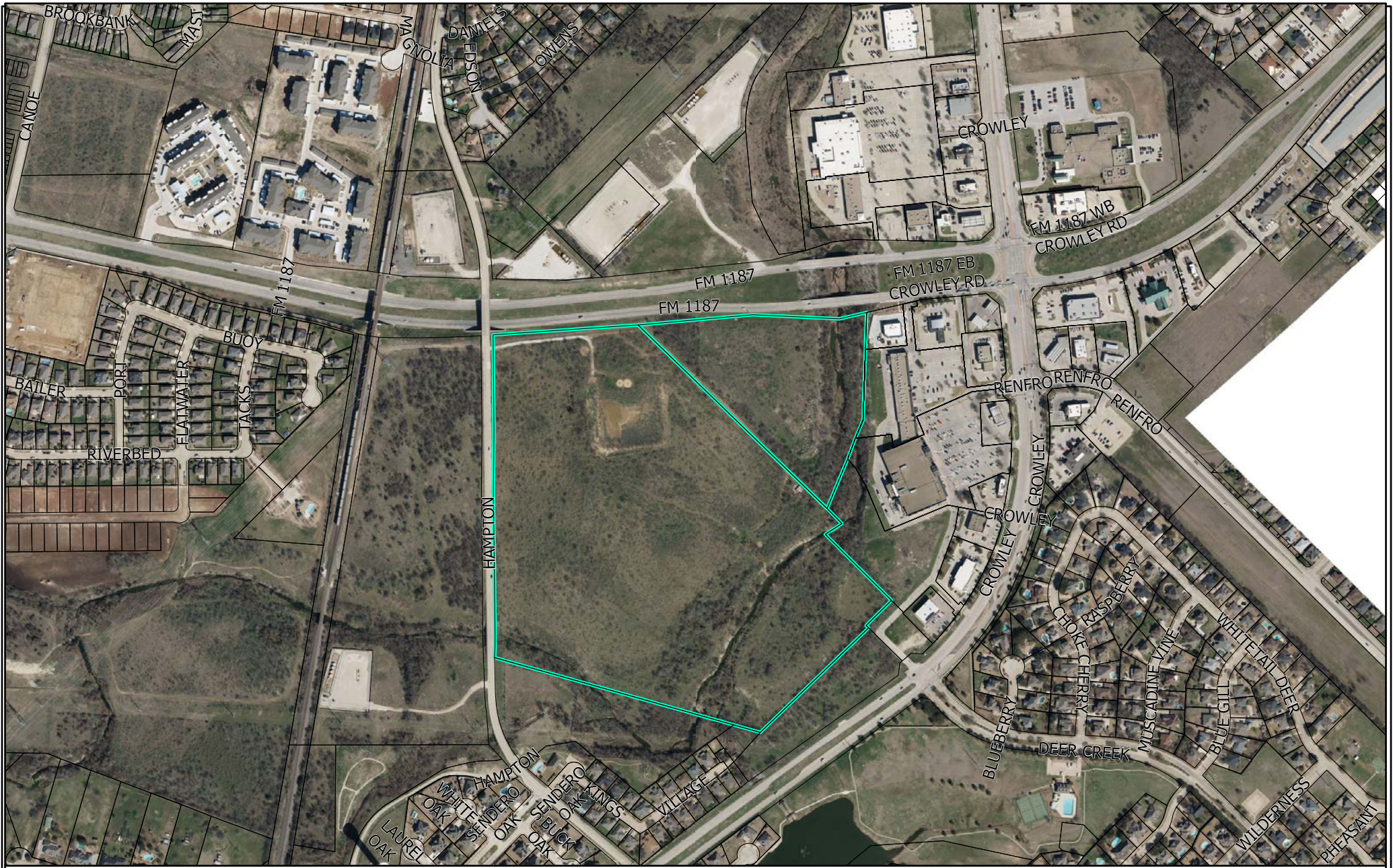
**FINANCIAL INFORMATION:**

n/a

**ATTACHMENTS:**

- Maps showing site, zoning classification, and future land use plan designation
- Excerpt from Parks & Trails Master Plan
- Rezoning application
- Concept plan with exhibit showing proposed on-street parking
- Ordinance with proposed PD standards





2/8/2024

ZR-2024-001  
AERIAL VIEW

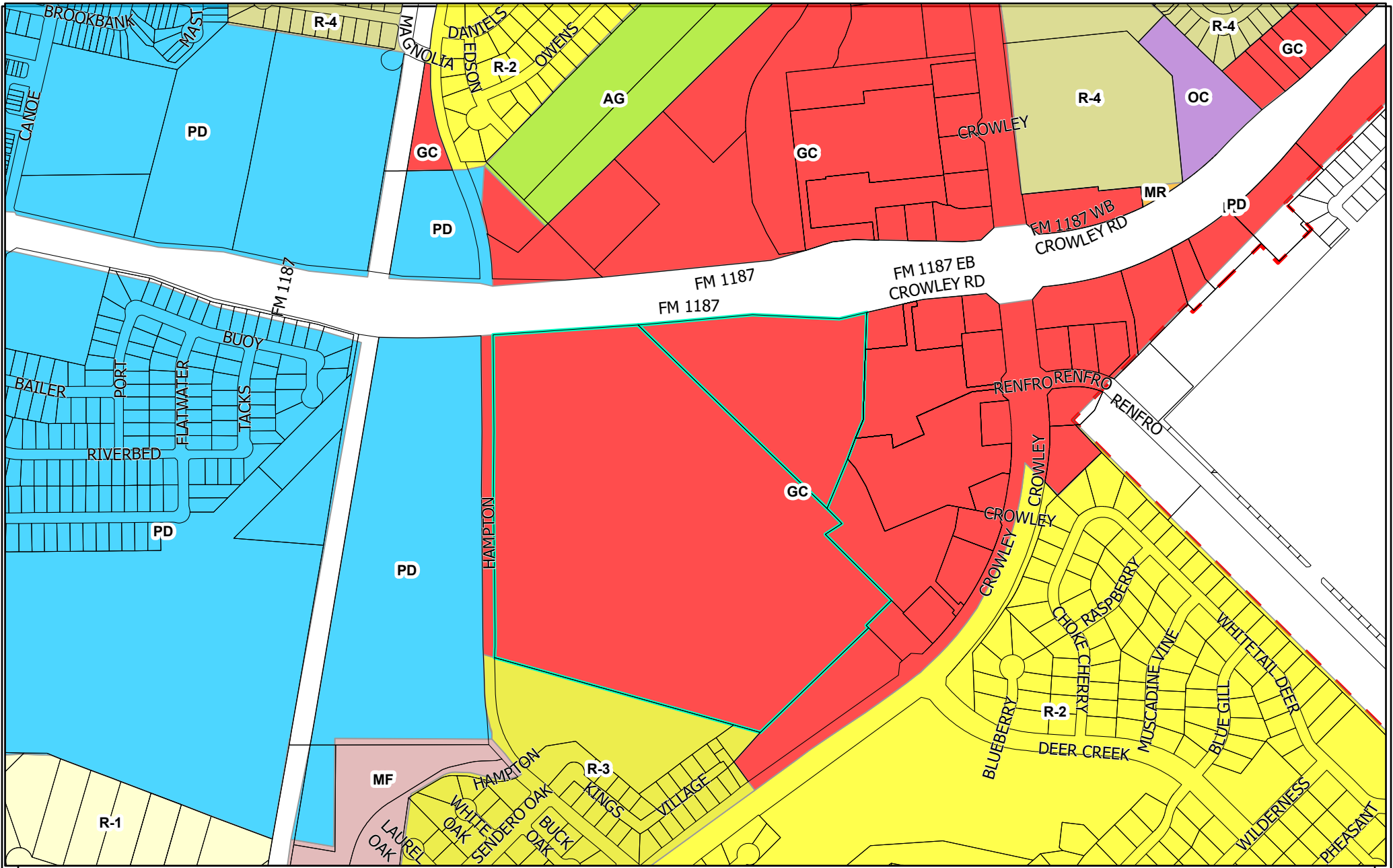
0 400 800 Feet



DISCLAIMER

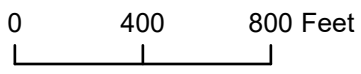
This product is for informational purposes and may not have been prepared for, or be suitable for legal, engineering, or surveying purposes. Users of this information, should review or consult the primary data and information sources to ascertain the usability of the information.



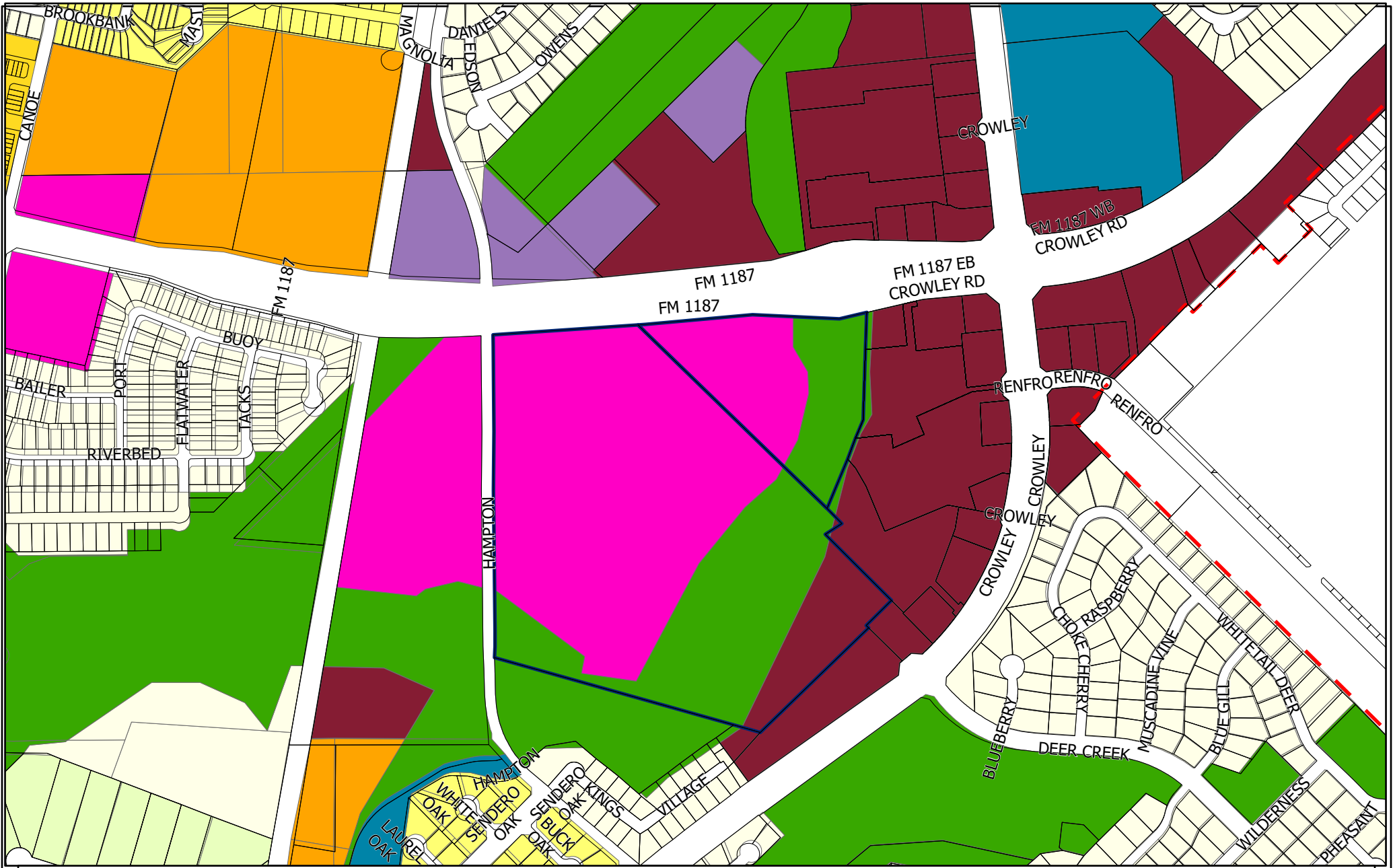


2/8/2024

# ZR-2024-001 ZONING

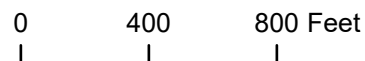


**DISCLAIMER**  
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2/7/2024

## ZR-2024-001 FUTURE LAND USE

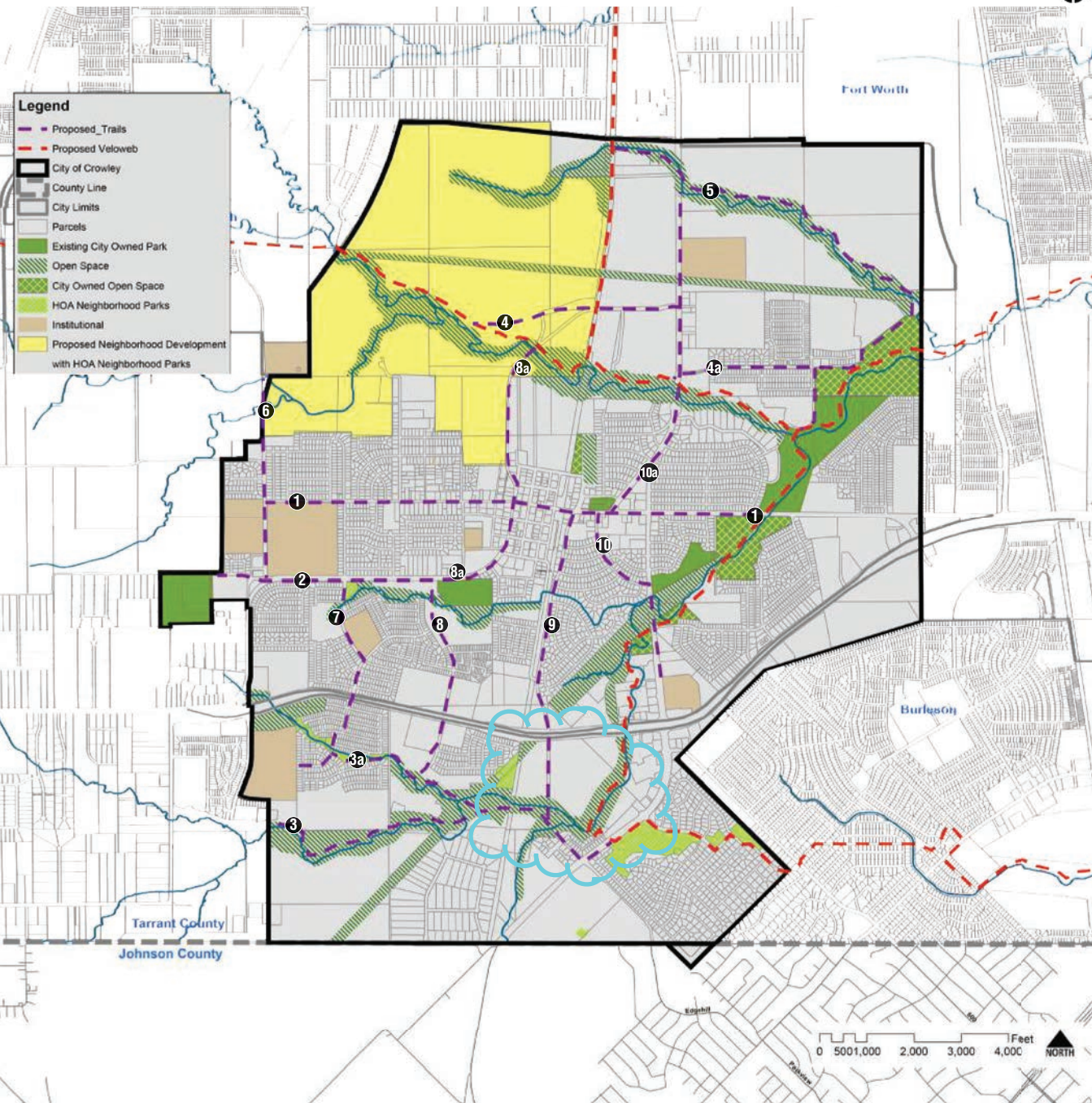


### DISCLAIMER

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PROPOSED TRAILS: RECOMMENDATIONS



NOTE: PROPOSED TRAILS ARE NOT NAMED. THIS EXHIBIT USES NUMBERED TRAILS AS A PLACEHOLDER.



## CITY OF CROWLEY

### Zoning Application for Planned Development Districts Community Development Department

Case # \_\_\_\_\_

(to be assigned by City Staff)

**Application Requirements:** The applicant is required to submit sufficient information that describes and justifies the proposal. See the appropriate check list and fee schedule for minimum requirements. Incomplete applications will not be processed.

#### Property Information

Project Name: Teeter Ranch

Project Address: TBD South Hampton Road

Legal Description: See attached Gross Acreage: 67.55

#### Applicant & Owner Information

Applicant Name: Trace Strevey, PE Company: Baird, Hampton, & Brown, Inc.

Applicant Address: 6300 Ridglea Place, Suite 700 City: Fort Worth State: Texas

ZIP Code: 76050 Telephone No: 817-338-1277

Application Status (check one) ☐ Owner ☒ Representative ☐ Tenant ☐ Prospective Buyer

(If applicant is not property owner, please provide property owner information below)

Property Owner: Brent Teeter

Applicant Address: 10520 County Road 1016 City: Burleson State: TX

ZIP Code: 76018 Telephone No: \_\_\_\_\_ Email: \_\_\_\_\_

#### Information Required for Zoning Change Requests

Application Date: 01/04/2024

Current Zoning: GC - General Commercial

Proposed Zoning: PD - Single Family

Reason for requested change: To create a pedestrian friendly single family neighborhood that incorporates medium-density home sites along Hampton Road and low density homes within the interior of the development. All home sites will have pedestrian access to the hike / bike trail that is integrated into the community. Please see attached PD Land Use Statement.

(attach other pages as needed)



## Zoning Application for Planned Development Districts (cont.)

*If the requested zoning change is for a planned development district, additional materials are required to be submitted with the application. Please see city code Chapter 106 Division 14 for more details.*

NOTE: Substantive changes to the application and/or supporting documents will not be accepted between the Planning & Zoning Commission consideration and City Council consideration.

**\*If the applicant is not the property owner, the property owner must sign the application or submit a notarized letter of authorization.**

<b>SIGNATURE OF APPLICANT (SIGN AND PRINT OR TYPE YOUR NAME)</b>	
PRINTED NAME: <u>Trace Strevey, PE</u>	
SIGNATURE: <u>[Redacted Signature]</u>	DATE: <u>01/03/2024</u>
<b>SIGNATURE OF PROPERTY OWNER IF NOT APPLICANT:</b>	
PRINTED NAME: <u>Brent Teeter</u>	
SIGNATURE: <u>[Redacted Signature]</u>	DATE: <u>1/3/2024</u>
<b>(Letter of authorization required if signature is other than property owner)</b>	
<b>**The property owner must sign the application or submit a notarized letter of authorization.</b>	
<b>For Office Use Only</b>	
MyGov Project # _____	
Date Submitted: _____	
Total Fee: \$ _____	
Date of Payment: _____	
Accepted By: _____	

**ORDINANCE NO. 03-2024-518**

**AN ORDINANCE AMENDING THE ZONING ORDINANCE OF THE CITY OF CROWLEY, TEXAS, BY CHANGING THE ZONING CLASSIFICATION ON AN APPROXIMATE 67.55 ACRE TRACT OF LAND IN THE J W HAYNES SURVEY ABSTRACT 774, AND THE MEMUCAN HUNT SURVEY ABSTRACT 763 FROM GENERAL COMMERCIAL DISTRICT TO PLANNED DEVELOPMENT DISTRICT; REVISING THE OFFICIAL ZONING MAP IN ACCORDANCE THEREWITH; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY FOR VIOLATIONS HEREOF; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Crowley (the “City”) 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 City Council of the City of Crowley heretofore adopted the Comprehensive Zoning Ordinance of the City of Crowley (the Zoning Ordinance), now codified as Chapter 106 “Zoning” of the Code of Ordinances of the City of Crowley, which regulates zoning of land as may be best suited to carry out these regulations; and

**WHEREAS**, PF Development filed an application on behalf of the owner of the property containing approximately 67.55 acres of land, more fully described and depicted on Exhibit “A” attached hereto and incorporated herein (the “Property”), to rezone the 67.55 acre tract of land from General Commercial District to Planned Development District; and

**WHEREAS**, the Planning and Zoning Commission of the City of Crowley, Texas held a public hearing on February 26, 2024, and the City Council of the City of Crowley, Texas, held a public hearing on March 7, 2024, with respect to the zoning changes described herein; and

**WHEREAS**, the City has complied with all requirements of Chapter 211 of the Local Government Code and all other laws dealing with notice, publication and procedural requirements for the rezoning of the Property.

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

**SECTION 1.**

The Zoning Ordinance of the City of Crowley, as amended, is hereby amended by changing the zoning classification of the Property more particularly described on the attached Exhibit ‘A’

(the “Property”) from General Commercial District to Planned Development District, in accordance with the terms and conditions, the concept plan on the attached Exhibit ‘B’, the development standards on the attached Exhibit ‘C’, and the illustrations provided as examples in Exhibit ‘D’ and approved herein. Said exhibits shall be applicable only to the Property described herein.

## **SECTION 2.**

The use of the Property described above shall be subject to all applicable regulations contained in the Zoning Ordinance and all other applicable ordinances of the City.

## **SECTION 3.**

The zoning classifications herein established have been made in accordance with the comprehensive land use plan for the purpose of promoting the health, safety, morals and general welfare of the community.

## **SECTION 4.**

The official zoning map of the City of Crowley is amended and the City Secretary is directed to revise the official zoning map to reflect the approved zoning as set forth above.

## **SECTION 5.**

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

## **SECTION 6.**

It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any section, paragraph, sentence, clause, or phrase 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 sections, paragraphs, sentences, clauses, and phrases of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional section, paragraph, sentence, clause or phrase.

## **SECTION 7.**

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

**SECTION 8.**

All rights and remedies of the City of Crowley are expressly saved as to any and all violations of the provisions of any ordinances governing zoning that have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

**SECTION 9.**

The City Secretary is hereby directed to publish the caption, penalty clause, and effective date of this Ordinance in one issue of the official newspaper of the City, as required by Section 52.013 of the Local Government Code.

**SECTION 10.**

This Ordinance shall be in full force and effect from and after the date of its passage and publication as required by law, and it is so ordained.

**PASSED AND APPROVED ON THIS 7<sup>TH</sup> DAY OF MARCH, 2024.**

\_\_\_\_\_  
Billy Davis, Mayor

ATTEST:

\_\_\_\_\_  
Carol Konhauser, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_  
Rob Allibon, City Attorney

EXHIBIT 'A'  
THE PROPERTY

EXHIBIT 'B'  
CONCEPT PLAN

EXHIBIT 'C'

DEVELOPMENT STANDARDS

EXHIBIT 'D'

ILLUSTRATIONS

PD-R3



EXHIBIT 'D'  
ILLUSTRATIONS  
PD-R4

## **EXHIBIT A**

2,942,371 Square Feet or 67.548 Acres  
John W. Haynes Survey, Abstract No. 774  
Memucan Hunt Survey, Abstract No. 763  
City of Crowley, Tarrant County, Texas

**BEING** a tract of land situated in the John W. Haynes Survey, Abstract Number 774, and the Memucan Hunt Survey, Abstract Number 763, City of Crowley, Tarrant County, Texas, and being all of tract of land as described by deed to Brent Teeter, Keith Teeter and Gayle Eubanks as recorded in Document Number D21290905, Deed Records, Tarrant County, Texas (DRTCT), same being all of a remainder tract of land as described by deed to George Teeter as recorded in Volume 5943, Page 895, DRTCT, and being more particularly described by metes and bounds as follows: Bearings referenced to U.S. State Plane Grid 1983 - Texas North Central Zone (4202) NAD83 as established using the AllTerra RTKNet Cooperative Network. Reference frame is NAD83(2011) Epoch 2010.0000. Distances shown are U.S. Survey feet displayed in surface values.)

**BEGINNING** at a found 1/2-inch capped iron rod (illegible) for the northeast corner of the said Teeter/Eubanks tract, same being the northwest corner of Lot 12, Block 1, Stone Gate Plaza Addition, an addition to the City of Crowley, Tarrant County, Texas as shown on the plat recorded in Cabinet A, Slide 7979, Plat Records, Tarrant County, Texas (PRTCT), and being in the south right-of-way line of F.M 1187 (a variable width right-of-way);

**THENCE** with the common line between the said Teeter/Eubanks tract and said Stone Gate Plaza Addition the following courses and distances:

South 09°05'02" West, a distance of 8.93 feet to a set 5/8-inch capped iron rod marked "BHB INC" (IRS);

South 01°23'00" West, a distance of 491.44 feet to an IRS;

South 22°04'26" West, passing at a distance of 188.02 feet, a found 5/8-inch iron rod marked "MIZELL RPLS 1967" for the most westerly corner of Lot 11, Block 1 of said Stone Gate Plaza Addition, same being the northwest corner of Lot 6R1, Block 1, Stone Gate Plaza Addition, an addition to the City of Crowley, Tarrant County, Texas as shown on the plat recorded in Document Number D208051734, PRTCT, and now continuing with the common line between the said Teeter/Eubanks tract and said Lot 6R1 in all for a total distance of 437.65 feet to a point for the south corner of the Teeter/Eubanks tract, and being in the northeast line of the aforementioned George Teeter tract from which a found 5/8-inch iron rod bears North 25°16'42" East, a distance of 0.77 feet;

**THENCE** with the southeast line of said Lot 6R1 the following courses and distances:

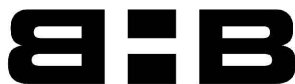
South 45°17'58" East, a distance of 97.77 feet to an IRS;

South 56°25'15" West, a distance of 91.70 feet to an IRS;

South 45°31'00" East, a distance of 434.34 feet to a point for a re-entrant corner in said Lot 6R1, same being in the southeast line of the said George Teeter tract from which a found 3/4-inch iron rod bears South 60°26'33" East, a distance of 0.59 feet;

**THENCE** South 44°47'16" West, with the common line between the said George Teeter tract and said Lot 6R1, passing at a distance of 3.68 feet, a found 1/2-inch capped iron rod marked "W.A.I." for an ell corner in said Lot 6R1, same being the northeast corner of Lot 16R1, Block 1 of the said Stone Gate Plaza Addition as recorded in Document Number D208051734, PRTCT and now continuing with the common line between the said George Teeter tract and said Lot 16R1, passing at a distance of 165.02 feet, a found 1/2-inch capped iron rod (illegible) for the northwest corner of said Lot 16R1, same being the most northerly corner of a tract of land as described by deed to STR Crowley, LLC as recorded in Document Number D222127866, DRTCT, and now continuing with the common line between the said George Teeter tract and the said STR Crowley tract in all for a total distance of 170.00 feet to the center of a found Stone from which a found 5/8-inch iron rod bears South 40°12'14" West, a distance of 0.42 feet;

**THENCE** South 44°59'31" West, with the common line between the said George Teeter tract and the said STR Crowley tract, a distance of 711.30 feet to a found 1-inch iron rod from which a found 5/8-inch capped iron rod marked "TESCO 397" bears North 64°31'41" East, a distance of 1.46 feet;



**BAIRD, HAMPTON & BROWN**

engineering and surveying

6300 Ridglea Place, Suite 700 Fort Worth, TX 76116  
rlee@bhbinco.com • 817.338.1277 • bhbinco.com  
TBPELS Firm #44, #10011300

## **EXHIBIT A(cont.)**

2,942,371 Square Feet or 67.548 Acres  
John W. Haynes Survey, Abstract No. 774  
Memucan Hunt Survey, Abstract No. 763  
City of Crowley, Tarrant County, Texas

**THENCE** North 74°07'59" West, continuing with the said common line, passing at a distance of 145.92 feet, a found 1/2-inch iron rod for a corner in the said STR Crowley tract, same being the east corner of a tract of land as described by deed to Stone Gate Village Homeowners Association, Inc. as recorded in Volume 14998, Page 211, DRTCT, and now continuing with the common line between the said George Teeter tract and the said Stone Gate Village Homeowners Association tract in all for a total distance of 1322.49 feet to a set X-cut in County Road 1011, also known as South Hampton Road (a variable width right-of-way), for the southwest corner of the said George Teeter tract, and being in the east line of a tract of land as described by deed to Teeter Capital Investments, LP (Tract 1) as recorded in Document Number D220285785, DRTCT;

**THENCE** North 00°27'41" West, with the common line between the said George Teeter tract and said Tract 1, a distance of 1451.16 feet to an X-cut found in said County Road 1011 for the northwest corner of the said George Teeter tract, same being the northeast corner of said Tract 1, and being in the south right-of-way line of the aforementioned F.M. 1187;

**THENCE** with the common line between the said George Teeter tract and the said south right-of-way line the following courses and distances:

South 85°49'20" East, a distance of 48.14 feet to a found TXDOT 4-inch brass disc (TXDOT);

North 79°01'11" East, a distance of 105.69 feet to a TXDOT;

North 85°14'04" East, a distance of 98.46 feet to a TXDOT;

North 84°17'28" East, passing at a distance of 505.56 feet, a found 5/8-inch aluminum capped iron rod marked "TXDOT" for the northeast corner of the said George Teeter tract, same being the northwest corner of the aforementioned Teeter/Eubanks tract and now continuing with the common line between the said Teeter/Eubanks tract and the said south right-of-way line in all for a total distance of 1005.66 feet to a TXDOT;

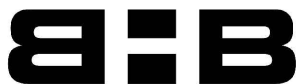
**THENCE** continuing with the common line between the said Teeter/Eubanks tract and the said south right-of-way line the following courses and distances:

South 87°52'48" East, a distance of 403.76 feet to a TXDOT;

North 76°27'51" East, a distance of 130.80 feet to the **POINT OF BEGINNING** and containing 2,942,371 feet or 67.548 acres of land more or less.

### **SURVEYOR'S CERTIFICATION**

I, Robert A. Lee, a Registered Professional Land Surveyor licensed in the State of Texas, do hereby declare that this survey is true and correct and was prepared from an actual survey made under my supervision on the ground. Further, this survey conforms to the general rules of procedures and practices of the most current Texas Engineering and Land Surveying Practice Acts and Rules Concerning Practice and Licensure.

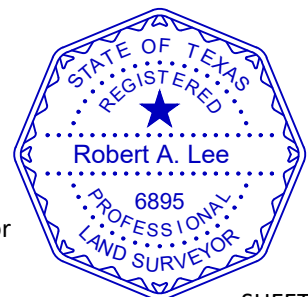


**BAIRD, HAMPTON & BROWN**

engineering and surveying

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rlee@bhbinco.com • 817.338.1277 • bhbinco.com  
TBPELS Firm #44, #10011300

Robert A. Lee  
State of Texas Registered Professional Land Surveyor  
No. 6895  
Date: November 29, 2023



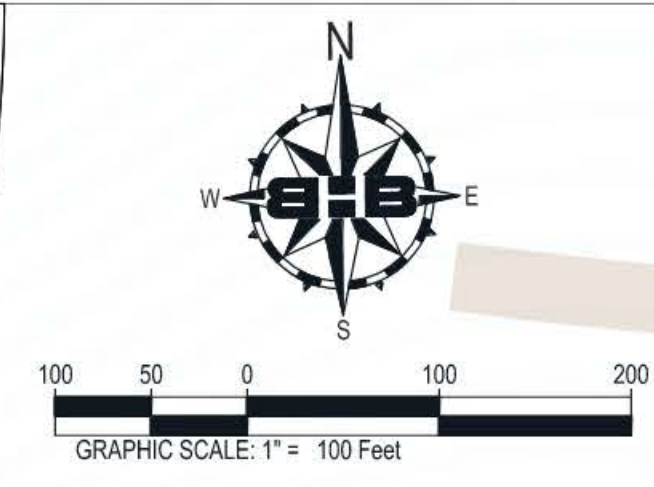
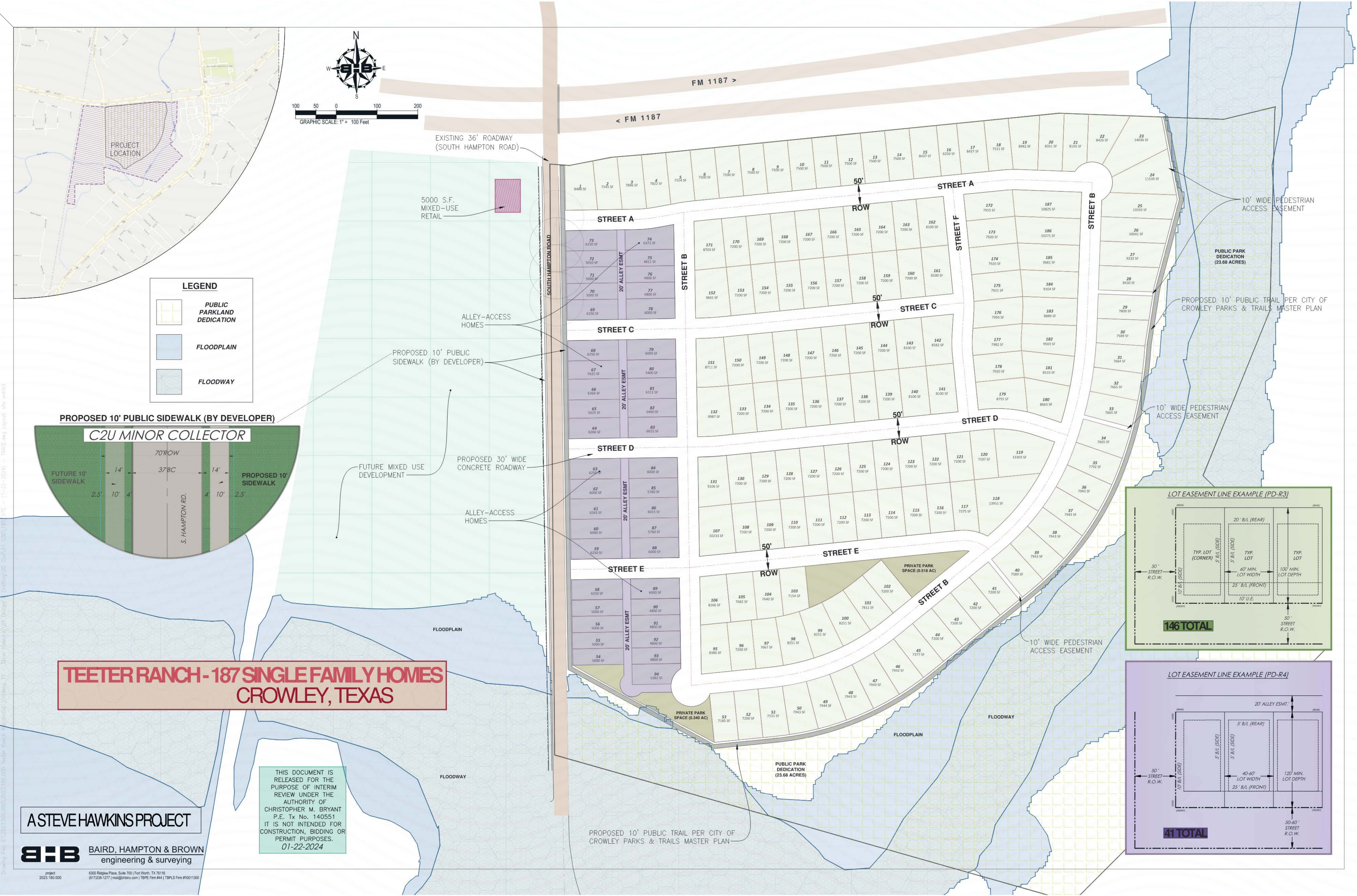
SHEET 2 OF 2







Jan 22, 2024 - 4:16pm  
Drawing File: E:\2023\1001000\2023180\001 Teeter Ranch - 187 Single Family Homes Crowley, TX - Steve Hawkins\LOT Design - Drafting\02 Ch0101 120V180 SITE - (1-22-2024) - TBAE.dwg Layout: after exhibit



EXISTING 36' ROADWAY (SOUTH HAMPTON ROAD)

5000 S.F. MIXED-USE RETAIL

ALLEY-ACCESS HOMES

PROPOSED 10' PUBLIC SIDEWALK (BY DEVELOPER)

FUTURE MIXED USE DEVELOPMENT

PROPOSED 30' WIDE CONCRETE ROADWAY

ALLEY-ACCESS HOMES

PROPOSED 10' PUBLIC TRAIL PER CITY OF CROWLEY PARKS & TRAILS MASTER PLAN

10' WIDE PEDESTRIAN ACCESS EASEMENT

PUBLIC PARK DEDICATION (23.66 ACRES)

PROPOSED 10' PUBLIC TRAIL PER CITY OF CROWLEY PARKS & TRAILS MASTER PLAN

10' WIDE PEDESTRIAN ACCESS EASEMENT

10' WIDE PEDESTRIAN ACCESS EASEMENT

STREET A

STREET F

STREET B

STREET C

STREET D

STREET E

STREET B

FM 1187 >

< FM 1187

SOUTH HAMPTON ROAD

STREET A

STREET B

STREET C

STREET D

STREET E

50' ROW

50' ROW

50' ROW

50' ROW

50' ROW

PRIVATE PARK SPACE (0.340 AC)

PRIVATE PARK SPACE (0.518 AC)

PUBLIC PARK DEDICATION (23.66 ACRES)

FLOODPLAIN

FLOODWAY

FLOODPLAIN

FLOODWAY







Exhibit 'C'  
Teeter Ranch  
Planned Development District Standards

**A. Purpose**

To provide for the development of custom home subdivision that will blend components of both the medium density and low density residential districts that are described in the City of Crowley Comprehensive Plan. Teeter Ranch will provide outward facing, rear entry garage homes along S. Hampton Road to create an urban feel for the development. These homesites shall be designated at PD-R4. The remaining interior lots will be a minimum of 7,200 square feet and shall be designated at PD-R3. The Teeter Ranch project will provide a 10' public sidewalk along S. Hampton Road along with a public hike / bike trails. The entire community shall connect to these trails as shown on the site plan.

**B. Applicable Regulations**

1. The property shall be developed in accordance with the land uses and development standards for the R-3 and R-4 Single-Family District base zoning districts with the following exceptions, special conditions, restrictions and regulations. Development standards not addressed below shall be regulated by the base zoning district.
2. Areas shown as PD-R-4 on the concept plan shall have the R-4 single family residential district as the base zoning district.
3. All other areas shall have the R-3 single family residential district as the base zoning district.

**C. Description of Project Site and Surrounding Properties**

- The southern limits of the property are bordered by a floodplain and south of this greenbelt is single family R3.
- The eastern property limits are bordered by General Commercial.
- The Western property limits are bordered by S. Hampton Road and east of this is the Creekside PD.
- The Northern property is bordered by FM 1187, and north of this is General Commercial.

**D. Proposed Public Improvements**

The project will provide for public paving and utility improvements to serve the development along with a 10' public sidewalk along S. Hampton Road. A hike/bike trail will be constructed in conformance with the City of Crowley Parks and Trails Master Plan along the floodplain fringe for use by the public.

**E. General Development Standards**

1. The developer shall:
  - a. Dedicate 30 feet of right-of-way for S. Hampton Rd as measured from the centerline east.
  - b. Construct a 10-foot sidewalk along the east side of S. Hampton Rd. Sidewalks shall meet the City of Crowley Design Criteria Manual specifications.
  - c. Construct a public hike / bike trail in conformance with the City of Crowley Parks and Trails Master Plan as shown on the attached concept plan. The trail shall comply with the City of Crowley Parks and Trails Master Plan criteria.

2. A Homeowner's Association (HOA) shall be established prior to recording the final plat for the development.
3. Private parks, open spaces, and common areas shall be owned and maintained by the Homeowners Association for the sole use of Teeter Ranch residents.
4. Parkland dedications are required under the City of Crowley subdivision regulations.
5. Fencing and screening shall be provided per the City of Crowley zoning ordinance.
6. No residential lots shall have a drive approach on S. Hampton Rd or FM 1187.
7. A Traffic Impact Analysis, to be submitted no later than the date the preliminary plat is submitted, shall make recommendations on signage and other traffic safety elements to be provided on Hampton Rd, subject to review and approval by the city.

#### **F. PD-R3 Sub-District Standards**

1. Where not regulated by the standards below, this sub-district shall follow all regulations applicable to the R-3 single family zoning district.

<b>LOT SIZE AND DENSITY</b>		
Lot Area (Min.)	A	7,200 square feet
Lot Width (Min.)	W	60' (65' on corner lot adjacent to street)
Lot Depth (Min.)	D	100'
Lot Coverage (Max.)		50% (including all accessory buildings on the lot but excluding pools and spas)
<b>PRIMARY BUILDING SETBACKS (MIN.)</b>		
Front (Primary Street)	F	25 feet
Front (Secondary Street) (Corner Lot)	S	15 feet
Side Property Line	S1	7.5 feet. Garages that face the side street must maintain a 25' setback.
Rear Property Line	R	10 feet
<b>ACCESSORY BUILDING SETBACKS (MIN.)</b>		
See R-3 zoning district regulations in the Crowley zoning code		
<b>BUILDING HEIGHT AND MASS</b>		
Primary Building (Max.)		Two and one-half (2-1/2) stories or 35'
Accessory Building (Max.)		See R-3 district regulations
Dwelling Size (Min.)		1,800 square feet
<b>PARKING REGULATIONS</b>		
A two car garage will be required for each home		
<b>LANDSCAPING REGULATIONS</b>		



Landscaping – The developer / builder shall provide two (2) 3” caliper trees per home along with one (1) 5-gallon shrub, nine (9) one-gallon shrubs and three (3) bags of mulch for each lot plus a fully sodded front yard with a lawn sprinkler.

#### **ARCHITECTURAL STANDARDS**

- a. Minimum masonry content for all front facades shall be 90%. The masonry requirement for the entire house shall be 80%. The minimum masonry requirement for facades other than the front façade is 80%. For purposes of calculating minimum masonry requirements, the calculation shall exclude doors and windows, and areas above the roof line that do not bear on the foundation, including but not limited to, dormers, gables, rake walls, etc.. Cementitious stucco, cementitious siding, or lap siding is not considered masonry.
- b. Window shutters, if provided, must be sized to match the associated window opening.
- c. No more than 30 percent of the front yard shall be dedicated to driveways, parking, or other impervious areas.
- d. No more than 60% of the rear yard for R-4 shall be impervious. All decks, swimming pools, pavers, shade structures, etc., shall be considered as impervious cover under this standard.
- e. All pervious areas shall be landscaped using live landscaping such as ground cover, sod, shrubs, grasses, or trees. Xeriscaping may also be used in pervious areas for water conservation.
- f. Street-facing facades shall avoid large expanses of uninterrupted, single exterior materials and must be broken up by changes in plane, window placement, window trim, or color changes.

2. In addition to the design standards listed above, all residences shall include a minimum of three (3) of the following design features to enhance the quality of the homes or improve the aesthetics of the community. Images of the PD-R3 district included with this ordinance are illustrations of acceptable home architectural details using these features and are not to be considered regulatory.

- a. Masonry chimney on exterior wall if home has a fireplace.
- b. Masonry accents and details
- c. Varying brick patterns
- d. Exterior accent lighting of the front elevations
- e. Perforated soffits made of cementitious fiberboard
- f. Mixed medium materials on front elevation
- g. Masonry edging at front flower beds.

#### **G. PD-R4 Sub-District Standards**

1. Where not regulated by the standards below, this sub-district shall follow all regulations applicable to the R-4 single family zoning district.

<b>LOT SIZE AND DENSITY</b>		
Lot Area (Min.)	A	4,800 square feet
Lot Width (Min.)	W	40' (45' on corner lot adjacent to street)
Lot Depth (Min.)	D	100'
Lot Coverage (Max.)		70% (including all accessory buildings on the lot but excluding pools and spas)

<b>PRIMARY BUILDING SETBACKS (MIN.)</b>		
Front (Primary Street)	F	20 feet. Porches may encroach into the front yard by 10 feet.
Front (Secondary Street) (Corner Lot)	S	10 feet
Side Property Line	S1	5 feet.
Rear Property Line	R	5 feet
<b>ACCESSORY BUILDING SETBACKS (MIN.)</b>		
See R-3 zoning district regulations in the Crowley zoning code		
<b>BUILDING HEIGHT AND MASS</b>		
Primary Building (Max.)		Two and one-half (2-1/2) stories or 35'
Accessory Building (Max.)		See R-3 district regulations
Dwelling Size (Min.)		1,400 square feet
<b>PARKING REGULATIONS</b>		
<p>a. A two-car, rear-entry garage will be required for each home.</p> <p>b. Rear entry garages shall be located at 5' or 20' from alley:</p> <p>i. All garage doors shall be located to either allow a 20 ft-deep parking space outside of garage door or be located 5 ft from alley ROW to prohibit partial parking that could block the alley.</p>		
<b>LANDSCAPING REGULATIONS</b>		
Landscaping – The developer / builder shall provide two (2) 3" caliper trees per home along with one (1) 5-gallon shrub, nine (9) one-gallon shrubs and three (3) bags of mulch for each lot plus a fully sodded front yard with a lawn sprinkler.		
<b>ARCHITECTURAL STANDARDS</b>		
<p>a. All homes shall incorporate a front porch a minimum of 7' deep as measured from the front façade. A minimum width of 8' shall be provided.</p> <p>b. Minimum masonry content for all front facades shall be 90%. The masonry requirement for the entire house shall be 80%. The minimum masonry requirement for facades other than the front façade is 80%. For purposes of calculating minimum masonry requirements, the calculation shall exclude doors and windows, and areas above the roof line that do not bear on the foundation, including but not limited to, dormers, gables, rake walls, etc. Cementitious stucco, cementitious siding, or lap siding is not considered masonry.</p> <p>c. Window shutters, if provided, must be sized to match the associated window opening.</p> <p>d. No more than 30 percent of the front yard shall be dedicated to driveways, parking, or other impervious areas.</p> <p>e. No more than 60% of the rear yard for R-4 shall be impervious. All decks, swimming pools, pavers, shade structures, etc., shall be considered as impervious cover under this standard.</p>		

- |   |
|---|
| <ul style="list-style-type: none"><li>f. All pervious areas shall be landscaped using live landscaping such as ground cover, sod, shrubs, grasses, or trees. Xeriscaping may also be used in pervious areas for water conservation.</li><li>g. Street-facing facades shall avoid large expanses of uninterrupted, single exterior materials and must be broken up by changes in plane, window placement, window trim, or color changes.</li></ul> |
|---|

- 2. In addition to the design standards listed above, all residences shall include a minimum of three (3) of the following design features to enhance the quality of the homes or improve the aesthetics of the community. Images of the PD-R4 district included with this ordinance are illustrations of acceptable home architectural details using these features and are not to be considered regulatory.
  - a. Masonry chimney on exterior wall if home has a fireplace.
  - b. Masonry accents and details
  - c. Varying brick patterns
  - d. Exterior accent lighting of the front elevations
  - e. Perforated soffits made of cementitious fiberboard
  - f. Mixed medium materials on front elevation
  - g. Masonry edging at front flower beds.

















ELEVATION AS

















## City of Crowley, Texas Mayor and Council Agenda Report

<b>PRESENTER:</b> Heather Gwin					<b>MEETING DATE:</b> March 7, 2024			
<b>DEPARTMENT:</b> Finance					<b>AGENDA ITEM:</b> VII-1			
<b>SUBJECT:</b> Consider and/or act upon acceptance of the annual audit report for the fiscal year ended September 30, 2023, as presented by George, Morgan & Sneed, P.C.								
<b>COORDINATION:</b>	Finance	<b>HG</b>	City Sec		Comm Dev		PW	
	Dept Director		HR		ACM/CS	<b>CW</b>	EDC:	
	City Attorney		PD		FD		Admin:	

### **BACKGROUND:**

George, Morgan & Sneed P.C. will present the audit and findings for fiscal year 2022-2023.

### **RECOMMENDATION:**

Staff respectfully requests City Council consideration and acceptance of the annual audit report for the fiscal year ended September 30, 2023, as presented by George, Morgan & Sneed, P.C., Certified Public Accountants. It is important to clarify that this action does not constitute approval but rather signifies the acknowledgment and acceptance of the audit findings.

### **FINANCIAL INFORMATION:**

None

### **ATTACHMENTS:**

Audit Report

# CITY OF CROWLEY, TEXAS

## ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023



**CITY OF CROWLEY, TEXAS**  
Annual Financial Report  
For the Year Ended September 30, 2023

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**CITY OF CROWLEY, TEXAS**  
Annual Financial Report  
For the Year Ended September 30, 2023

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## **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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Crowley, Texas, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***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



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 - 60 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.

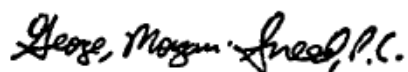
### ***Other Information***

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 26, 2024, 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.



Weatherford, Texas  
February 26, 2024

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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, 2023.

### 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 \$72,428,189 (*net position*) compared to \$63,150,185 for the prior year. Of this amount, \$20,938,869 (*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 \$9,278,004. The City's governmental activities net position increased by \$8,408,779 and the business-type activities net position increased by \$869,225.
- As of the close of the current year, the City of Crowley's governmental funds reported combined ending fund balances of \$36,493,917 compared to \$33,633,505 for the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$14,245,713, or 75% 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, debt service fund, 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 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 \$72,428,189 as of September 30, 2023. Below is a summary of the City's Statement of Net Position.

#### Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 40,250,535	\$ 39,939,850	\$ 15,598,187	\$ 21,964,709	\$ 55,848,722	\$ 61,904,559
Capital assets	53,740,589	49,757,644	18,726,591	12,752,384	72,467,180	62,510,028
Total Assets	93,991,124	89,697,494	34,324,778	34,717,093	128,315,902	124,414,587
Deferred outflows of resources	3,147,624	1,374,461	245,345	116,998	3,392,969	1,491,459
Current liabilities	3,211,824	5,755,913	1,442,664	1,697,350	4,654,488	7,453,263
Noncurrent liabilities	42,677,561	41,234,907	11,792,763	12,577,895	54,470,324	53,812,802
Total liabilities	45,889,385	46,990,820	13,235,427	14,275,245	59,124,812	61,266,065
Deferred inflows of resources	144,959	1,385,510	10,911	104,286	155,870	1,489,796
Net position:						
Net investment in capital assets	30,203,313	24,347,506	10,238,919	9,720,445	40,442,232	34,067,951
Restricted	9,176,752	8,252,997	1,870,336	1,717,521	11,047,088	9,970,518
Unrestricted	11,724,339	10,095,122	9,214,530	9,016,594	20,938,869	19,111,716
Total net position	\$ 51,104,404	\$ 42,695,625	\$ 21,323,785	\$ 20,454,560	\$ 72,428,189	\$ 63,150,185

The largest portion of the City's net position (56%) 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 (15%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$20,938,869 may be used to meet the government's ongoing obligations to citizens and creditors.

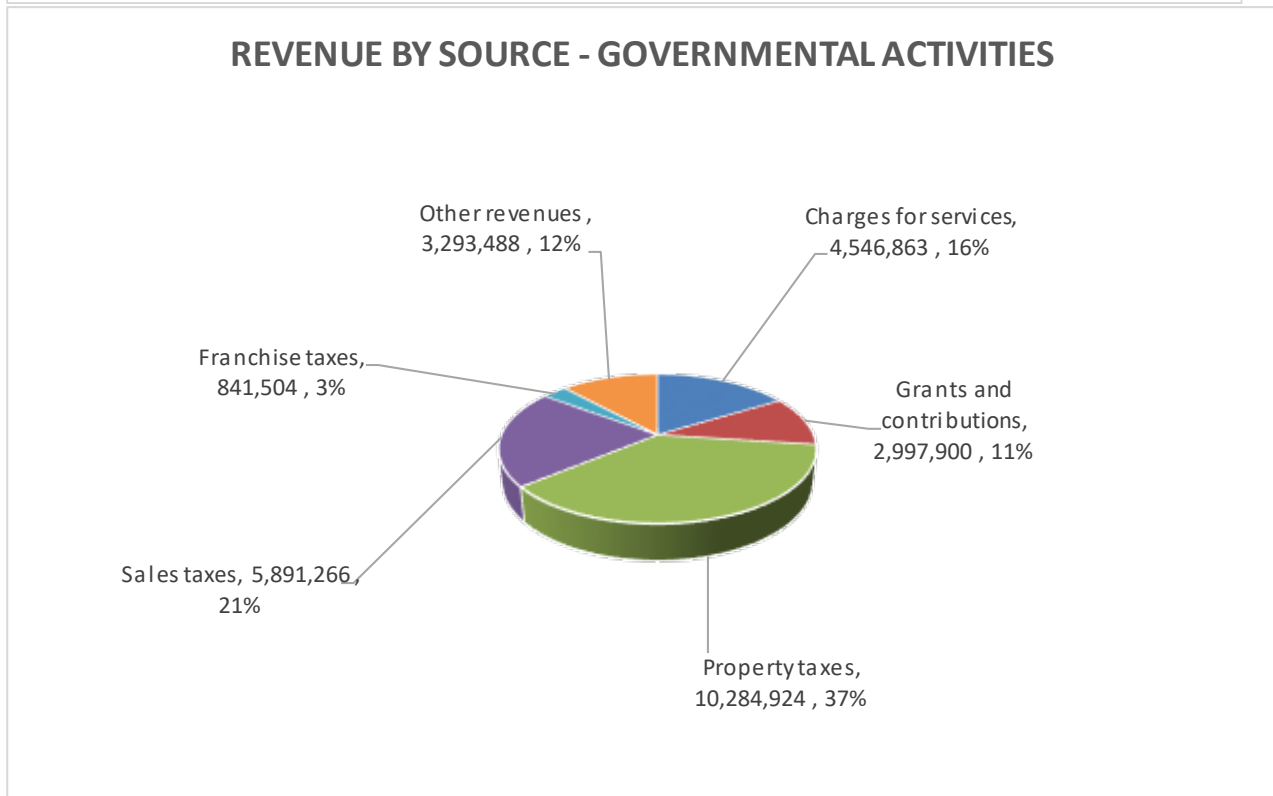
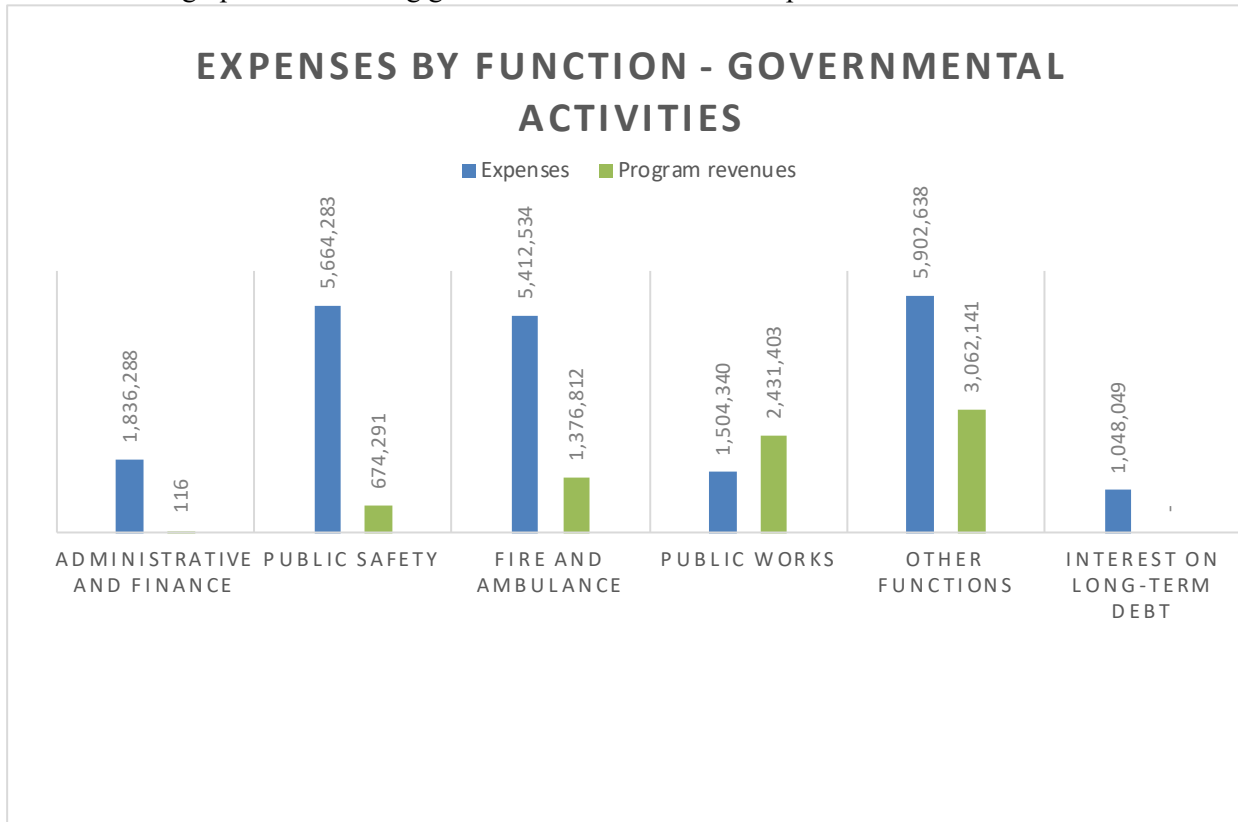
At the end of the current year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

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

### Changes in Net Position

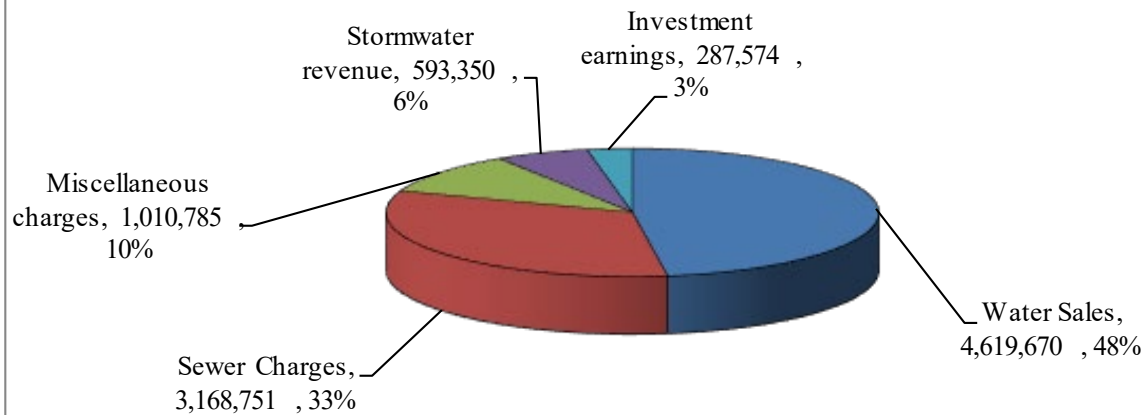
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 4,546,863	\$ 3,637,186	\$ 9,392,556	\$ 8,976,857	\$ 13,939,419	\$ 12,614,043
Operating grants and contributions	566,497	1,100,846	-	-	566,497	1,100,846
Capital grants and contributions	2,431,403	1,154,348	-	-	2,431,403	1,154,348
General revenues:						
Property taxes	10,284,924	9,949,630	-	-	10,284,924	9,949,630
Sales taxes	5,891,266	5,570,929	-	-	5,891,266	5,570,929
Franchise taxes	841,504	929,647	-	-	841,504	929,647
Oil & gas royalties	134,600	258,381	-	-	134,600	258,381
Investment earnings	2,157,952	302,330	287,574	65,517	2,445,526	367,847
Gain (loss) on sale	492,971	-	-	-	-	-
Other revenue	100,014	59,107	-	-	100,014	59,107
Insurance recoveries	407,951	40,617	-	2,502	407,951	43,119
Total revenues	27,855,945	23,003,021	9,680,130	9,044,876	37,043,104	32,047,897
Expenses						
Administration and finance	1,836,288	1,634,153	-	-	1,836,288	1,634,153
Municipal court	301,597	282,284	-	-	301,597	282,284
Library	774,978	658,839	-	-	774,978	658,839
Senior citizens	37,454	25,047	-	-	37,454	25,047
Public safety	5,664,283	4,397,949	-	-	5,664,283	4,397,949
Fire and ambulance	5,412,534	4,224,169	-	-	5,412,534	4,224,169
Public works	1,504,340	1,326,688	-	-	1,504,340	1,326,688
Parks	520,335	463,582	-	-	520,335	463,582
Recreation center	985,398	799,494	-	-	985,398	799,494
Animal control	434,710	374,335	-	-	434,710	374,335
Code enforcement	102,346	85,194	-	-	102,346	85,194
Community development	661,727	460,760	-	-	661,727	460,760
Community center	13,941	19,121	-	-	13,941	19,121
Sanitation	1,015,291	985,297	-	-	1,015,291	985,297
Economic development	182,816	55,778	-	-	182,816	55,778
Nondepartmental	872,044	1,328,131	-	-	872,044	1,328,131
Interest and fiscal charges	1,048,049	1,168,604	-	-	1,048,049	1,168,604
Stormwater utility	-	-	101,511	102,624	101,511	102,624
Water and Sewer	-	-	6,788,427	5,562,650	6,788,427	5,562,650
Total expenses	21,368,133	18,289,425	6,889,938	5,665,274	28,258,071	23,954,699
Increase (decrease) in net position before transfers	6,487,812	4,713,596	2,790,192	3,379,602	8,785,033	8,093,198
Transfers	1,920,967	580,466	(1,920,967)	(580,466)	-	-
Increase (decrease) in net position	8,408,779	5,294,062	869,225	2,799,136	8,785,033	8,093,198
Net position-beginning	42,695,625	37,401,563	20,454,560	17,655,424	63,150,185	55,056,987
Net position-ending	\$ 51,104,404	\$ 42,695,625	\$ 21,323,785	\$ 20,454,560	\$ 71,935,218	\$ 63,150,185

Below are two graphs summarizing governmental revenues and expenses:

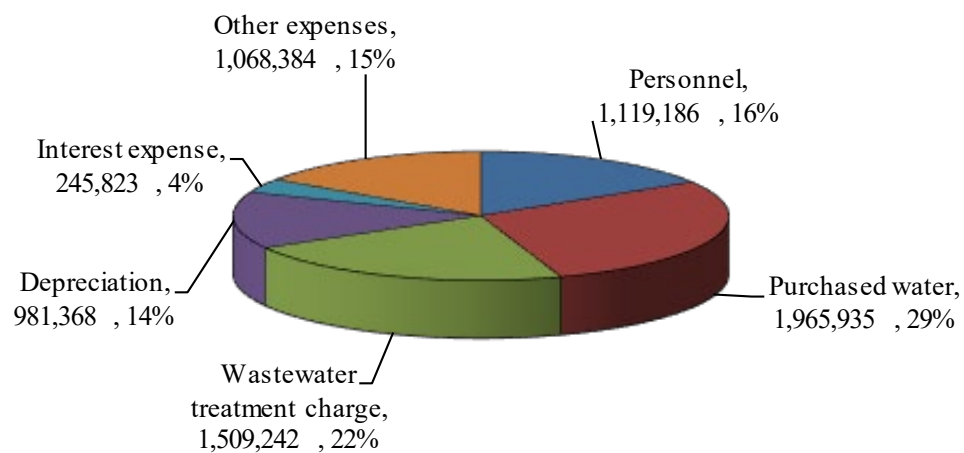


Below are two graphs summarizing business-type activities revenues and expenses:

### Revenues by source - Business-type Activities



### Expenses - Business-type Activities



## 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 \$36,493,917. \$14,245,713 (39%) 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 \$14,245,713. The fund balance of the general fund increased \$2,295,050 compared to an increase of \$999,617 in the prior year. Key factors contributing to the increase in fund balance between the two fiscal years are highlighted below:

- Revenues increased \$5,104,550 (33%). The largest increases were an increase in grants and contributions of \$1,895,229 due to CSLSRF grants spent for the Downtown Plaza/Crowley Crossing projects, an increase investment earnings of \$1,588,747 due to increase in interest rates, an increase in property tax revenue of \$754,731 due to increase in property tax values of approximately \$224M, however, property tax rates decreased by .08 cents. Fees and fines increased \$471,981 due to increase in development fees and municipal court fines.
- Expenditures increased \$4,180,990 (28%). The increase was primarily due to a \$2,549,223 increase in capital outlays related to the downtown plaza project; \$673,219 increase in public safety due to hiring of additional officers and salary step increases and \$648,166 increase in fire and ambulance due to salary step increases and equipment upgrades.

Below is a comparison of the general fund's net change in fund balance for 2023 and 2022.

	09/30/2023	09/30/2022	Increase (Decrease)	Percent Increase (Decrease)
<b>REVENUES</b>				
Taxes:				
Property	\$ 7,479,903	\$ 6,725,172	\$ 754,731	11%
Sales	2,997,794	2,834,825	162,969	6%
Franchise	871,965	812,003	59,962	7%
Charges for service	2,235,034	2,159,240	75,794	4%
Fees and Fines	1,344,995	873,014	471,981	54%
Licenses and permits	757,268	539,435	217,833	40%
Grants and contributions	2,939,015	1,043,786	1,895,229	182%
Oil & Gas Revenue	134,600	258,381	(123,781)	-48%
Investment Earnings	1,860,725	271,978	1,588,747	584%
Other revenue	99,814	98,729	1,085	1%
Total revenues	<u>20,721,113</u>	<u>15,616,563</u>	<u>5,104,550</u>	<u>33%</u>
<b>EXPENDITURES</b>				
Administrative and finance	1,217,657	1,080,299	137,358	13%
Municipal court	269,317	259,869	9,448	4%
Library	700,888	599,016	101,872	17%
Senior citizens	37,036	25,673	11,363	44%
Public safety	4,510,949	3,837,730	673,219	18%
Fire and ambulance	4,650,717	4,002,551	648,166	16%
Public works	809,301	830,038	(20,737)	-2%
Parks	581,920	452,290	129,630	29%
Recreation Center	753,955	591,989	161,966	27%
Animal Control	371,865	328,278	43,587	13%
Code enforcement	95,783	86,435	9,348	0%
Community development	644,381	465,360	179,021	38%
Community center	13,941	19,121	(5,180)	-27%
Sanitation	1,015,291	985,297	29,994	3%
Nondepartmental	847,054	1,324,342	(477,288)	-36%
Capital outlay	2,558,928	9,705	2,549,223	26267%
Debt service:				
Principal	8,261	8,027	234	3%
Interest and fiscal charges	559	793	(234)	-30%
Total expenditures	<u>19,087,803</u>	<u>14,906,813</u>	<u>4,180,990</u>	<u>28%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	580,466	580,466	-	0%
Transfers out	(326,677)	(290,599)	(36,078)	12%
Insurance recoveries	407,951	-	407,951	0%
Total other financing sources (uses)	<u>661,740</u>	<u>289,867</u>	<u>371,873</u>	<u>128%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 2,295,050</u>	<u>\$ 999,617</u>	<u>\$ 1,295,433</u>	

**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 \$9,222,133. Total net position of the enterprise funds increased \$869,225. Total revenues increased \$635,254 (7%) primarily due to an increase in water and sewer sales in the amount of \$408,384 because of an increase in customers and an increase in consumption. Investment earnings increased \$222,057 due to increase in interest rates. The cost of providing water, sewer and stormwater services increased \$1,224,664 (22%). The increase was primarily due to \$677,004 increase wastewater treatment charge, \$303,070 increase in salaries and benefits and \$126,550 increase in depreciation.

Unrestricted net position of the self-funded insurance internal service fund was (\$31,629). Internal service fund net position decreased \$31,422.

### **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 1% or \$112,563. The increase to the budget was for equipment and maintenance expenditures in the current year.

Overall, general fund actual expenditures were over budget by \$2,923,727 primarily due to \$2,558,928 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, 2023, amounts to \$72,467,180 (net of accumulated depreciation).

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

#### **Governmental Activities:**

- \$4,629,513 was spent on the Downtown Plaza/Crowley Crossing Project.
- \$1,581,262 was spent on 105 N Tarrant and 326 E Main properties.
- \$759,844 was spent on Main Street Reconstruction.
- \$289,285 was spent on police and fire equipment.
- \$149,073 was spent on two police vehicles and accessories.
- \$128,684 was spent on parks and public works equipment.
- \$286,635 was spent on Oarlock Drive paving improvements.

#### **Business-type activities:**

- \$6,768,765 was spent on water and sewer line improvements.

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

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,805,554	\$ 5,243,743	\$ 121,751	\$ 121,751	\$ 4,927,305	\$ 5,365,494
Construction in progress	17,656,904	19,518,254	186,809	46,948	17,843,713	19,565,202
Buildings and improvements	18,959,813	15,870,687	1,310,662	1,381,047	20,270,475	17,251,734
Infrastructure/utility system	9,248,824	6,243,710	16,657,644	10,646,338	25,906,468	16,890,048
Equipment and furniture	2,846,925	2,859,517	449,725	556,300	3,296,650	3,415,817
Leased equipment	222,569	21,733	-	-	222,569	21,733
Total	<u>\$ 53,740,589</u>	<u>\$ 49,757,644</u>	<u>\$ 18,726,591</u>	<u>\$ 12,752,384</u>	<u>\$ 72,467,180</u>	<u>\$ 62,510,028</u>

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 \$47,806,017. Of this amount, \$8,815,752 are bonded debt backed by the full faith and credit of the government, \$37,554,149 are certificates of obligation secured by ad valorem taxes and surplus revenues, and \$1,436,116 are revenue bonds secured by sales tax revenue. Outstanding at year-end are as follows:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 6,499,079	\$ 7,806,613	\$ 2,316,673	\$ 2,878,060	\$ 8,815,752	\$ 10,684,673
Certificates of Obligation	28,528,647	29,408,187	9,025,502	9,525,541	37,554,149	38,933,728
Revenue Bonds	1,436,116	1,586,255	-	-	1,436,116	1,586,255
Total	<u>\$ 36,463,842</u>	<u>\$ 38,801,055</u>	<u>\$ 11,342,175</u>	<u>\$ 12,403,601</u>	<u>\$ 47,806,017</u>	<u>\$ 51,204,656</u>

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 \$1,687,426 or 11% in fiscal year 2023-2024 when compared to the 2022-2023 amended budget to \$17,271,481. The adopted tax rate is \$.594890 per \$100 assessed value. The largest increases in the revenue budget are on intergovernmental revenue (\$446,916), sales tax revenue (\$297,499), property tax revenue (\$740,456) and investment earnings (\$187,047).



General fund expenditures are budgeted to increase \$1,319,625 or 8% when compared to the prior year amended appropriations to \$17,483,701. The largest increases are \$432,190 in fire and ambulance appropriations, \$519,332 in police appropriations, \$228,139 in administrative and finance appropriations, \$197,327 in nondepartmental appropriations and \$97,293 in public works appropriations. The largest decrease is \$228,890 in parks 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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**CITY OF CROWLEY**  
**Statement of Net Position**  
**September 30, 2023**

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 678,392	\$ 2,560,250	\$ 3,238,642
Investments	37,172,903	7,597,727	44,770,630
Receivables (net of allowance for uncollectibles)			
Property taxes	66,040	-	66,040
Other taxes	1,343,344	-	1,343,344
Accounts	415,064	1,237,258	1,652,322
Miscellaneous	518,365	4,709	523,074
Prepaid items	33,288	-	33,288
Inventory	23,139	155,149	178,288
Restricted assets			
Cash and cash equivalents	-	810,791	810,791
Investments	-	3,232,303	3,232,303
Capital assets			
Nondepreciable	22,462,458	308,560	22,771,018
Depreciable, net of accumulated depreciation and amortization	31,278,131	18,418,031	49,696,162
<b>Total Assets</b>	<b>93,991,124</b>	<b>34,324,778</b>	<b>128,315,902</b>
<b>Deferred Outflows of Resources</b>			
Deferred outflow related to pension	3,002,894	225,024	3,227,918
Deferred outflow related to OPEB	67,096	5,050	72,146
Deferred charges on refunding	77,634	15,271	92,905
<b>Total Deferred Outflows of Resources</b>	<b>3,147,624</b>	<b>245,345</b>	<b>3,392,969</b>
<b>LIABILITIES</b>			
Accounts payable	1,369,929	522,652	1,892,581
Accrued payroll liabilities	379,025	36,261	415,286
Due to other governments	75,505	-	75,505
Unearned revenue	1,151,130	-	1,151,130
Interest payable	236,235	72,960	309,195
Customer deposits payable	-	810,791	810,791
Noncurrent liabilities:			
Due within one year	2,909,637	833,054	3,742,691
Due in more than one year	39,767,924	10,959,709	50,727,633
<b>Total liabilities</b>	<b>45,889,385</b>	<b>13,235,427</b>	<b>59,124,812</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow related to OPEB	144,959	10,911	155,870
<b>Total deferred inflows of resources</b>	<b>144,959</b>	<b>10,911</b>	<b>155,870</b>
<b>NET POSITION</b>			
Net investment in capital assets	30,203,313	10,238,919	40,442,232
Restricted for:			
Capital improvements	-	1,870,336	1,870,336
Debt service	564,236	-	564,236
Public safety	2,621,694	-	2,621,694
Economic development	5,593,183	-	5,593,183
Grant program	9,283	-	9,283
Donations	94,754	-	94,754
Community program	293,602	-	293,602
Unrestricted	11,724,339	9,214,530	20,938,869
<b>Total net position</b>	<b>\$ 51,104,404</b>	<b>\$ 21,323,785</b>	<b>\$ 72,428,189</b>

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, 2023**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
Administration and finance	\$ 1,836,288	\$ 116	\$ -	\$ -
Municipal court	301,597	65,499	-	-
Library	774,978	7,656	13,800	-
Senior citizens	37,454	-	-	-
Public safety	5,664,283	666,611	7,680	-
Fire and ambulance	5,412,534	857,454	519,358	-
Public works	1,504,340	-	-	2,431,403
Parks	520,335	227,000	-	-
Recreation Center	985,398	175,811	-	-
Animal control	434,710	13,110	9,778	-
Code enforcement	102,346	-	-	-
Community development	661,727	1,377,267	-	-
Community center	13,941	-	551	-
Sanitation	1,015,291	1,101,872	-	-
Economic development	182,816	54,467	-	-
Nondepartmental	872,044	-	15,330	-
Interest and fiscal charges	1,048,049	-	-	-
Total governmental activities	21,368,133	4,546,863	566,497	2,431,403
Business-type activities:				
Water and sewer	6,788,427	8,799,206	-	-
Stormwater utility	101,511	593,350	-	-
Total business-type activities	6,889,938	9,392,556	-	-
Total primary government	\$ 28,258,071	\$ 13,939,419	\$ 566,497	\$ 2,431,403

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

Gain (loss) on sale of capital assets

Other revenue

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
\$ (1,836,172)	\$ -	\$ (1,836,172)
(236,098)	-	(236,098)
(753,522)	-	(753,522)
(37,454)	-	(37,454)
(4,989,992)	-	(4,989,992)
(4,035,722)	-	(4,035,722)
927,063	-	927,063
(293,335)	-	(293,335)
(809,587)	-	(809,587)
(411,822)	-	(411,822)
(102,346)	-	(102,346)
715,540	-	715,540
(13,390)	-	(13,390)
86,581	-	86,581
(128,349)	-	(128,349)
(856,714)	-	(856,714)
(1,048,049)	-	(1,048,049)
(13,823,370)	-	(13,823,370)
-	2,010,779	2,010,779
-	491,839	491,839
-	2,502,618	2,502,618
<u>\$ (13,823,370)</u>	<u>\$ 2,502,618</u>	<u>\$ (11,320,752)</u>
\$ 7,466,012	\$ -	\$ 7,466,012
2,268,142	-	2,268,142
550,770	-	550,770
5,891,266	-	5,891,266
841,504	-	841,504
134,600	-	134,600
2,157,952	287,574	2,445,526
492,971	-	492,971
507,965	-	507,965
1,920,967	(1,920,967)	-
22,232,149	(1,633,393)	20,598,756
8,408,779	869,225	9,278,004
42,695,625	20,454,560	63,150,185
<u>\$ 51,104,404</u>	<u>\$ 21,323,785</u>	<u>\$ 72,428,189</u>

**CITY OF CROWLEY**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2023**

	General	Debt Service	Capital Projects	Economic Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 445,209	\$ -	\$ -	\$ 210,018	\$ 23,165	\$ 678,392
Investments	15,370,175	549,347	13,459,832	2,868,513	4,925,036	37,172,903
Receivables (Net of allowances for uncollectibles)						
Property taxes	51,151	14,889	-	-	-	66,040
Other taxes	814,248	-	-	273,352	255,744	1,343,344
Accounts	415,064	-	-	-	-	415,064
Miscellaneous	348,951	-	-	169,401	13	518,365
Inventory	23,139	-	-	-	-	23,139
Due from other funds	55,491	-	-	-	-	55,491
Total assets	<u>17,523,428</u>	<u>564,236</u>	<u>13,459,832</u>	<u>3,521,284</u>	<u>5,203,958</u>	<u>40,272,738</u>
<b>LIABILITIES</b>						
Accounts payable	758,428	-	396,630	105,519	44,435	1,305,012
Accrued payroll liabilities	379,025	-	-	-	-	379,025
Unearned revenue	1,149,095	-	-	-	2,035	1,151,130
Due to other governments	75,505	-	-	-	-	75,505
Due to other funds	-	-	-	-	55,491	55,491
Total liabilities	<u>2,362,053</u>	<u>-</u>	<u>396,630</u>	<u>105,519</u>	<u>101,961</u>	<u>2,966,163</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue	797,769	14,889	-	-	-	812,658
Total deferred inflows of resources	<u>797,769</u>	<u>14,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>812,658</u>
<b>FUND BALANCES</b>						
Nonspendable						
Inventory	23,139	-	-	-	-	23,139
Restricted	94,754	549,347	13,063,202	3,415,765	5,101,997	22,225,065
Unassigned	14,245,713	-	-	-	-	14,245,713
Total fund balances	<u>14,363,606</u>	<u>549,347</u>	<u>13,063,202</u>	<u>3,415,765</u>	<u>5,101,997</u>	<u>36,493,917</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,523,428</u>	<u>\$ 564,236</u>	<u>\$ 13,459,832</u>	<u>\$ 3,521,284</u>	<u>\$ 5,203,958</u>	<u>\$ 40,272,738</u>



**CITY OF CROWLEY**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**To the Statement of Net Position**  
**September 30, 2023**

Total fund balances - governmental funds		\$ 36,493,917
Capital assets used in governmental activities are not financial resources and therefore are reported in the governmental funds. The cost of these assets was \$89,535,847 and the accumulated depreciation and amortization was \$35,795,258. 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.		53,740,589
Deferred charges on refunding related to governmental activity debt are not financial resources and, therefore, are not reported in the governmental funds.		77,634
Long-term liabilities, including \$36,463,842 bonds, \$214,270 lease liabilities, and \$564,968 compensated absences payable are not due and payable in the current period, and, therefore are not reported as liabilities in the fund financial statements.		(37,243,080)
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	\$ (5,200,923)	
Deferred outflow related to pension	3,002,894	(2,198,029)
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	\$ (233,559)	
Deferred inflow related to OPEB	(144,959)	
Deferred outflow related to OPEB	67,096	(311,422)
Interest payable is not expected to be liquidated with available financial resources and is not reported as a liability in the fund financial statements.		(236,235)
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.		812,659
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.		(31,629)
Net position of governmental activities		<u>\$ 51,104,404</u>

**CITY OF CROWLEY**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2023**

	General	Debt Service	Capital Projects	Economic Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes						
Property	\$ 7,479,903	\$ 2,278,409	\$ -	\$ -	\$ 550,770	\$ 10,309,082
Sales	2,997,794	-	-	1,492,635	1,400,837	5,891,266
Franchise taxes	871,965	-	-	-	19,416	891,381
Charges for service	2,235,034	-	-	-	9,119	2,244,153
Fees and fines	1,344,995	-	-	-	56,444	1,401,439
Licenses and permits	757,268	-	-	-	-	757,268
Grants and contributions	2,939,015	-	-	-	58,885	2,997,900
Oil and gas revenue	134,600	-	-	-	-	134,600
Investment earnings	1,860,725	-	-	179,950	117,277	2,157,952
Other revenue	99,814	-	-	54,467	2,252	156,533
Total revenues	20,721,113	2,278,409	-	1,727,052	2,215,000	26,941,574
<b>EXPENDITURES</b>						
Current:						
Administrative and finance	1,217,657	-	-	236,710	343	1,454,710
Municipal court	269,317	-	-	-	24,421	293,738
Library	700,888	-	-	-	-	700,888
Senior citizens center	37,036	-	-	-	-	37,036
Public safety	4,510,949	-	-	-	916,166	5,427,115
Fire and ambulance	4,650,717	-	-	-	158,550	4,809,267
Public works	809,301	-	-	-	-	809,301
Parks	581,920	-	-	-	-	581,920
Recreation center	753,955	-	-	-	-	753,955
Animal control	371,865	-	-	-	-	371,865
Code enforcement	95,783	-	-	-	-	95,783
Community development	644,381	-	-	-	-	644,381
Community center	13,941	-	-	-	-	13,941
Sanitation	1,015,291	-	-	-	-	1,015,291
Economic development	-	-	-	86,802	89,729	176,531
Nondepartmental	847,054	-	-	-	-	847,054
Capital outlay	2,558,928	-	1,690,273	3,988,643	-	8,237,844
Debt service:						
Principal	8,261	1,495,000	-	415,000	255,000	2,173,261
Interest and fiscal charges	559	896,519	-	313,470	11,662	1,222,210
Bond issuance costs	-	-	-	-	-	-
Total expenditures	19,087,803	2,391,519	1,690,273	5,040,625	1,455,871	29,666,091
Excess (deficiency) of revenues over expenditures	1,633,310	(113,110)	(1,690,273)	(3,313,573)	759,129	(2,724,517)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	580,466	-	1,340,501	-	122,083	2,043,050
Transfers out	(326,677)	-	-	-	-	(326,677)
Capital lease	-	-	-	215,473	-	215,473
Insurance recoveries	407,951	-	-	-	-	407,951
Proceeds from sale of capital assets	-	-	-	3,245,132	-	3,245,132
Total other financing sources (uses)	661,740	-	1,340,501	3,460,605	122,083	5,584,929
<b>Net change in fund balances</b>	2,295,050	(113,110)	(349,772)	147,032	881,212	2,860,412
<b>Fund balances - beginning</b>	12,068,556	662,457	13,412,974	3,268,733	4,220,785	33,633,505
<b>Fund balances - ending</b>	\$ 14,363,606	\$ 549,347	\$ 13,063,202	\$ 3,415,765	\$ 5,101,997	\$ 36,493,917

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

**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, 2023**

Total net change in fund balances - governmental funds	\$ 2,860,412
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 \$8,907,069 of capital outlays and \$2,173,261 of debt principal payments is to increase net position.	11,080,330
The net effect of various miscellaneous transaction involving capital assets (i.e. sales and disposal) is to increase net position.	(2,752,161)
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.	(2,171,963)
Current year capital lease are other financing sources in the fund financial statements. The increase in long-term debt is a decrease in net position.	(215,473)
Revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenues in the funds.	13,449
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.	(551,293)
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.	(11,542)
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 \$12,335 increase in interest payable and \$14,281 decrease in compensated absences and \$161,826 (net) amortization of deferred charges and premiums increased net position.	188,442
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.	(31,422)
Change in net position of governmental activities	<u>\$ 8,408,779</u>

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

**CITY OF CROWLEY**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2023**

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer Fund	Stormwater Utility	Totals	Internal Service Fund
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 660,838	\$ 1,899,412	\$ 2,560,250	\$ -
Investments	7,597,727	-	7,597,727	-
Receivables (Net of allowance for uncollectibles):				
Accounts	1,160,040	77,218	1,237,258	-
Miscellaneous	4,709	-	4,709	-
Prepaid expenses	-	-	-	33,288
Inventory	155,149	-	155,149	-
Restricted Assets				
Cash and cash equivalents	810,791	-	810,791	-
Investments	3,232,303	-	3,232,303	-
Total current assets	13,621,557	1,976,630	15,598,187	33,288
Noncurrent Assets:				
Capital assets, at cost				
Non-depreciable assets	121,751	186,809	308,560	-
Depreciable assets, net of accumulated depreciation	17,320,148	1,097,883	18,418,031	-
Total noncurrent assets	17,441,899	1,284,692	18,726,591	-
Total assets	31,063,456	3,261,322	34,324,778	33,288
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pension	225,024	-	225,024	-
Deferred outflows related to OPEB	5,050	-	5,050	-
Deferred charges on refunding	15,271	-	15,271	-
<b>Total Deferred Outflows of Resources</b>	<b>\$ 245,345</b>	<b>\$ -</b>	<b>\$ 245,345</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	\$ 465,672	\$ 56,980	\$ 522,652	\$ 64,917
Accrued payroll liabilities	36,261	-	36,261	-
Compensated absences	29,910	-	29,910	-
Current portion of long-term liabilities	803,144	-	803,144	-
Interest payable	72,960	-	72,960	-
Current Liabilities Payable from Restricted Assets				
Customer deposits payable	810,791	-	810,791	-
Total current liabilities	2,218,738	56,980	2,275,718	64,917
Noncurrent Liabilities				
Compensated absences	11,632	-	11,632	-
Net pension liability	391,141	-	391,141	-
Total OPEB liability	17,580	-	17,580	-
Bonds payable	10,539,356	-	10,539,356	-
Total noncurrent liabilities	10,959,709	-	10,959,709	-
Total liabilities	13,178,447	56,980	13,235,427	64,917
<b>Deferred Inflows of Resources</b>				
Deferred inflow related to OPEB	10,911	-	10,911	-
<b>Total Deferred Inflows of Resources</b>	<b>10,911</b>	<b>-</b>	<b>10,911</b>	<b>-</b>
<b>NET POSITION</b>				
Net investment in capital assets	8,954,227	1,284,692	10,238,919	-
Restricted for impact fees for capital improvements (Expendable)	1,870,336	-	1,870,336	-
Unrestricted	7,294,880	1,919,650	9,214,530	(31,629)
Total net position	<b>\$ 18,119,443</b>	<b>\$ 3,204,342</b>	<b>\$ 21,323,785</b>	<b>\$ (31,629)</b>

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

**CITY OF CROWLEY**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended September 30, 2023**

	Business-type Activities Enterprise Funds			Governmental Activities Internal Service Fund
	Water and Sewer Fund	Stormwater Utility	Totals	
Operating revenues				
Charges for services:				
Water Sales	\$ 4,619,670	\$ -	\$ 4,619,670	\$ -
Sewer charges	3,168,751	-	3,168,751	-
Stormwater revenue	-	593,350	593,350	-
Other revenue	1,010,785	-	1,010,785	1,208,508
Total operating revenue	<u>8,799,206</u>	<u>593,350</u>	<u>9,392,556</u>	<u>1,208,508</u>
Operating expenses				
Personnel services	1,119,186	-	1,119,186	1,444,524
Professional services	125,595	21,589	147,184	-
Purchased water	1,965,935	-	1,965,935	-
Wastewater treatment charge	1,509,242	-	1,509,242	-
Contractual services	402,396	1,000	403,396	-
Insurance	87,181	-	87,181	-
Administrative	18,078	2,212	20,290	-
Repairs and maintenance	309,844	16,057	325,901	-
Utilities	84,432	-	84,432	-
Depreciation	920,715	60,653	981,368	-
Total operating expenses	<u>6,542,604</u>	<u>101,511</u>	<u>6,644,115</u>	<u>1,444,524</u>
Operating income (loss)	<u>2,256,602</u>	<u>491,839</u>	<u>2,748,441</u>	<u>(236,016)</u>
Nonoperating revenues (expenses):				
Investment earnings	287,574	-	287,574	-
Interest expense	(245,823)	-	(245,823)	-
Total nonoperating revenues (expenses)	<u>41,751</u>	<u>-</u>	<u>41,751</u>	<u>-</u>
Income (loss) before capital contributions and transfers	2,298,353	491,839	2,790,192	(236,016)
Transfers in	-	-	-	204,594
Transfers out	<u>(580,466)</u>	<u>(1,340,501)</u>	<u>(1,920,967)</u>	<u>-</u>
Change in net position	1,717,887	(848,662)	869,225	(31,422)
Net position - beginning	<u>16,401,556</u>	<u>4,053,004</u>	<u>20,454,560</u>	<u>(207)</u>
Net position - ending	<u>\$ 18,119,443</u>	<u>\$ 3,204,342</u>	<u>\$ 21,323,785</u>	<u>\$ (31,629)</u>

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, 2023**

	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	\$ 8,610,494	\$ 586,831	\$ 9,197,325	\$ 1,224,144
Cash paid to suppliers	(4,842,185)	(3,851)	(4,846,036)	(1,428,738)
Cash paid to employees	(1,099,143)	-	(1,099,143)	-
Net cash provided (used) by operating activities	<u>2,669,166</u>	<u>582,980</u>	<u>3,252,146</u>	<u>(204,594)</u>
Cash flow from noncapital financing activities:				
Transfers (to) from other funds	(580,466)	(1,340,501)	(1,920,967)	204,594
Net cash provided (used) by noncapital financing activities	<u>(580,466)</u>	<u>(1,340,501)</u>	<u>(1,920,967)</u>	<u>204,594</u>
Cash flow from capital and related financing activities:				
Principal payments on long-term debt	(1,015,000)	-	(1,015,000)	-
Capital outlay	(6,768,766)	(186,812)	(6,955,578)	-
Interest paid on capital debt	(291,903)	-	(291,903)	-
Net cash provided (used) by capital and related financing activities	<u>(8,075,669)</u>	<u>(186,812)</u>	<u>(8,262,481)</u>	<u>-</u>
Cash flow from investing activities:				
Proceeds from sales and maturities of investments	2,283,950	-	2,283,950	-
Investment earnings	287,574	-	287,574	-
Net cash provided (used) by investing activities	<u>2,571,524</u>	<u>-</u>	<u>2,571,524</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(3,415,445)	(944,333)	(4,359,778)	-
Cash and cash equivalents, beginning	<u>4,887,074</u>	<u>2,843,745</u>	<u>7,730,819</u>	<u>-</u>
Cash and cash equivalents, ending	<u><u>\$ 1,471,629</u></u>	<u><u>\$ 1,899,412</u></u>	<u><u>\$ 3,371,041</u></u>	<u><u>\$ -</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ 2,256,602</u>	<u>\$ 491,839</u>	<u>\$ 2,748,441</u>	<u>\$ (236,016)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	920,715	60,653	981,368	-
(Increase) decrease in accounts receivable	(223,287)	(6,519)	(229,806)	15,636
(Increase) decrease in miscellaneous receivables	10,017	-	10,017	-
(Increase) decrease in prepaid expenses	-	-	-	(2,898)
(Increase) decrease in inventory	(57,419)	-	(57,419)	-
Increase (decrease) in accounts payable	(335,445)	37,007	(298,438)	18,684
Increase (decrease) in accrued payroll liabilities	14,863	-	14,863	-
Increase (decrease) in customer meter deposits	34,575	-	34,575	-
Increase (decrease) in net pension balances	42,495	-	42,495	-
Increase (decrease) in total OPEB balances	870	-	870	-
Increase (decrease) in compensated absences payable	5,180	-	5,180	-
Total adjustments	<u>412,564</u>	<u>91,141</u>	<u>503,705</u>	<u>31,422</u>
Net cash provided (used) by operating activities	<u><u>\$ 2,669,166</u></u>	<u><u>\$ 582,980</u></u>	<u><u>\$ 3,252,146</u></u>	<u><u>\$ (204,594)</u></u>

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

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 *debt service fund* is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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.



**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Unassigned – All amounts not included in other spendable classifications.

At September 30, 2023, 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	Debt Service Fund	Capital Projects	Economic Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable						
Inventory	\$ 23,139	\$ -	\$ -	\$ -	\$ -	\$ 23,139
Restricted						
Debt Service	-	549,347	-	-	-	549,347
Capital Projects	-	-	13,063,202	-	-	13,063,202
Public Safety - Police	-	-	-	-	2,562,678	2,562,678
Public Safety - Court	-	-	-	-	59,016	59,016
Economic Development	-	-	-	3,415,765	2,177,418	5,593,183
Grant programs	-	-	-	-	9,283	9,283
Public Education Grant	-	-	-	-	293,602	293,602
Donations	94,754	-	-	-	-	94,754
Unassigned	14,245,713	-	-	-	-	14,245,713
	<u>\$ 14,363,606</u>	<u>\$ 549,347</u>	<u>\$ 13,063,202</u>	<u>\$ 3,415,765</u>	<u>\$ 5,101,997</u>	<u>\$ 36,493,917</u>

**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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1:      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Restricted Fund Balance (Exhibit C-1)	\$ 22,225,065
Unspent proceeds from bonds reclassified to net investment in capital assets	(13,063,202)
Deferred tax revenue restricted for debt service	<u>14,889</u>
Restricted net position (Exhibit A-1)	<u>\$ 9,176,752</u>

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, 2023, 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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 2:      DEPOSITS AND INVESTMENTS (Continued)**

The City's investments are as follows:

<u>Investment</u>	<u>Credit Rating (1)</u>	<u>Weighted Average Maturities</u>	<u>Percentage of Total Investments</u>	<u>Cost</u>	<u>Fair Value</u>
Investment in TexPool	AAAm	26 days	100.00%	<u>\$ 48,002,933</u>	<u>\$ 48,002,933</u>

(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, 2023, all of the City's deposits were covered by FDIC Insurance or collateralized with securities held by the bank's agent in the City's name.

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, 2023 included the following:

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

	<u>Restricted</u>
Business-type Activities	
Customer deposits	\$     810,791
Construction - water fund	<u>3,232,303</u>
Total	<u>\$   4,043,094</u>

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 58%, 56% and 85% of the outstanding balances, respectively, at September 30, 2023. The allowance for water, and sewer trade accounts receivable is equal to the accounts receivable that are inactive (final billed) as of September 30, 2023. Receivables as of year-end for the City's major and nonmajor funds, including the applicable allowances for uncollectible accounts are as follows:

	General	Debt Service	Capital Projects	Economic Development Corporation	Nonmajor Governmental	Water and Sewer	Stormwater Utility
Receivables:							
Property taxes	\$ 123,091	\$ 35,830	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	814,248	-	-	273,352	255,744	-	-
Accounts	866,808	-	-	-	-	1,366,118	77,218
Miscellaneous	1,294,367	-	-	169,401	13	4,709	-
Gross receivables	3,098,514	35,830	-	442,753	255,757	1,370,827	77,218
Less: allowance							
for uncollectibles	(1,469,100)	(20,941)	-	-	-	(206,078)	-
Net total receivables	<u>\$1,629,414</u>	<u>\$ 14,889</u>	<u>\$ -</u>	<u>\$ 442,753</u>	<u>\$ 255,757</u>	<u>\$1,164,749</u>	<u>\$ 77,218</u>

**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



**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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	\$ 51,151	\$ 14,889	\$ 66,040
Deferred franchise tax revenue	242,161	-	242,161
Deferred EMS charges revenue	337,607	-	337,607
Deferred municipal court fees and fines	166,850	-	166,850
	<u>\$ 797,769</u>	<u>\$ 14,889</u>	<u>\$ 812,658</u>

**NOTE 6: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Transfers & Adjustments	Ending Balance
<b>Governmental activities:</b>					
Non - Depreciable Assets:					
Land	\$ 5,243,743	\$ -	\$ (438,189)	\$ -	\$ 4,805,554
Construction in progress	19,518,254	5,936,062	(25,000)	(7,772,412)	17,656,904
Total non-depreciable assets	<u>24,761,997</u>	<u>5,936,062</u>	<u>(463,189)</u>	<u>(7,772,412)</u>	<u>22,462,458</u>
Depreciable Assets:					
Building and improvements	27,490,470	1,624,213	(2,689,648)	4,630,445	31,055,480
Infrastructure/utility system	20,805,952	552,196	-	3,094,847	24,452,995
Equipment and furniture	10,874,197	579,125	(181,086)	47,120	11,319,356
Intangible Right-to-Use					
Lease-Equipment	30,085	215,473	-	-	245,558
Total capital assets being depr	<u>59,200,704</u>	<u>2,971,007</u>	<u>(2,870,734)</u>	<u>7,772,412</u>	<u>67,073,389</u>
Accumulated Depreciation:					
Building and improvements	(11,619,783)	(876,560)	400,676	-	(12,095,667)
Infrastructure/utility system	(14,562,242)	(641,929)	-	-	(15,204,171)
Equipment and furniture	(8,014,680)	(638,837)	181,086	-	(8,472,431)
Accumulated Amortization:					
Intangible Right-to-Use					
Lease-Equipment	(8,352)	(14,637)	-	-	(22,989)
Total accumulated depr/amort	<u>(34,205,057)</u>	<u>(2,171,963)</u>	<u>581,762</u>	<u>-</u>	<u>(35,795,258)</u>
Governmental activities capital assets, net	<u>\$49,757,644</u>	<u>\$ 6,735,106</u>	<u>\$ (2,752,161)</u>	<u>\$ -</u>	<u>\$ 53,740,589</u>

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 6: CAPITAL ASSETS (Continued)**

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

Governmental activities:	
General government	\$ 268,993
Library	63,618
Public safety	356,574
Fire and ambulance	377,838
Public works	704,837
Parks	128,043
Recreation center	224,484
Animal control	47,576
Total depreciation expense - governmental activities	<u>\$ 2,171,963</u>

	Beginning Balance	Increases	Decreases	Transfers & Adjustments	Ending Balance
<b>Business-type activities:</b>					
Non - Depreciable Assets:					
Land	\$ 121,751	\$ -	\$ -	\$ -	\$ 121,751
Construction in progress	46,948	6,955,575	-	(6,815,714)	186,809
Total non-depreciable assets	<u>168,699</u>	<u>6,955,575</u>	<u>-</u>	<u>(6,815,714)</u>	<u>308,560</u>
Depreciable Assets:					
Building and improvements	2,289,427	-	-	-	2,289,427
Infrastructure/utility system	21,902,397	-	-	6,815,714	28,718,111
Equipment and furniture	3,099,311	-	-	-	3,099,311
Total capital assets being depr	<u>27,291,135</u>	<u>-</u>	<u>-</u>	<u>6,815,714</u>	<u>34,106,849</u>
Accumulated Depreciation:					
Building and improvements	(908,376)	(70,389)	-	-	(978,765)
Infrastructure/utility system	(11,256,059)	(804,408)	-	-	(12,060,467)
Equipment and furniture	(2,543,015)	(106,571)	-	-	(2,649,586)
Total accumulated depreciation	<u>(14,707,450)</u>	<u>(981,368)</u>	<u>-</u>	<u>-</u>	<u>(15,688,818)</u>
Business-type activities capital assets, net	<u>\$ 12,752,384</u>	<u>\$ 5,974,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,726,591</u>

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

Business-type activities:	
Water and sewer	\$ 920,715
Stormwater utility	60,653
Total depreciation expense - business-type activities	<u>\$ 981,368</u>

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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, 2023, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Crime Control & Prevention	\$ 55,491	Crime Control Expenses.
Total governmental funds		<u>\$ 55,491</u>	

The composition of interfund transfers for the City's individual major funds and nonmajor funds at September 30, 2023, is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
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.
Crime Control	General	66,691	Public safety
Grant fund	General	55,392	Fire and ambulance
Capital projects	Stormwater Utility	1,340,501	For Main street project expenses.
Total governmental funds transfers in		<u>\$ 2,043,050</u>	
Internal Service Fund	General	<u>\$ 204,594</u>	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.



**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

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

As of September 30, 2023, the City had the following governmental activities long-term debt outstanding:

	<u>09/30/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>09/30/2023</u>	<u>Due Within One Year</u>
<b>General Obligation Bonds</b>					
<b>Direct Placements</b>					
\$4,920,000; General Obligation Refunding Bonds, Series 2013, due in semi-annual installments from 2/1/2014; 2.19% until 2/1/2025.	\$ 1,250,000	\$ -	\$ 485,000	\$ 765,000	\$ 500,000
Total	1,250,000	-	485,000	765,000	500,000
<b>Not Direct Placements</b>					
\$590,000; General Obligation Refunding Bonds, Series 2012A; due in semi-annual installments from 2/1/2014; 2.00% 3.00% until 2/1/2023.	70,000	-	70,000	-	-
Series 2012A unamortized bond premium	4,992	-	4,992	-	-
 \$4,745,000; General Obligation Refunding Bonds, Series 2017, due in semi-annual installments from 2/1/2018; 3.00% until 2/1/2029.	 3,450,000	 -	 450,000	 3,000,000	 460,000
Series 2017 unamortized bond premium	143,653	-	20,940	122,713	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.	 2,580,000	 -	 225,000	 2,355,000	 230,000
Series 2021 unamortized bond premium	307,968	-	51,602	256,366	48,904
Total	<u>6,556,613</u>	<u>-</u>	<u>822,534</u>	<u>5,734,079</u>	<u>759,844</u>
 Total General Obligation Bonds	 <u>\$ 7,806,613</u>	 <u>\$ -</u>	 <u>\$ 1,307,534</u>	 <u>\$ 6,499,079</u>	 <u>\$ 1,259,844</u>

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

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

	09/30/2022	Additions	Retirements	09/30/2023	Due Within One Year
<b>Certificates of Obligation</b>					
\$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.					
	2,280,000	-	140,000	2,140,000	145,000
Series 2016 unamortized premium	50,870	-	3,633	47,237	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.					
	9,725,000	-	430,000	9,295,000	455,000
Series 2018 unamortized premium	484,900	-	30,307	454,593	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.					
	2,875,000	-	105,000	2,770,000	115,000
Series 2020 unamortized premium	71,415	-	3,968	67,447	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.					
	12,750,000	-	105,000	12,645,000	260,000
Series 2021 unamortized premium	1,171,002	-	61,632	1,109,370	58,388
Total Certificates of Obligation	\$ 29,408,187	\$ -	\$ 879,540	\$ 28,528,647	\$ 1,071,296
<b>Revenue Bonds</b>					
\$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.					
	\$ 1,495,000	\$ -	\$ 140,000	\$ 1,355,000	\$ 145,000
Series 2016 unamortized premium	91,255	-	10,139	81,116	10,139
Total Revenue Bonds	\$ 1,586,255	\$ -	\$ 150,139	\$ 1,436,116	\$ 155,139
<b>Leases</b>	\$ 22,058	\$ 215,473	\$ 23,261	\$ 214,270	\$ 12,237
<b>Total OPEB liability</b>	\$ 343,254	\$ -	\$ 109,696	\$ 233,558	\$ 4,344
<b>Net pension liability</b>	\$ 1,489,291	\$ 3,711,632	\$ -	\$ 5,200,923	\$ -
<b>Compensated absences</b>	\$ 579,249	\$ 402,778	\$ 417,059	\$ 564,968	\$ 406,777
Total Governmental Activities	\$ 41,234,907	\$ 4,329,883	\$ 2,887,229	\$ 42,677,561	\$ 2,909,637

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 September 30,	<b>General Obligation</b>		<b>Certificates of Obligation</b>		<b>Sales Tax Revenue Bonds</b>		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$ 690,000	\$ 167,975	\$ 975,000	\$ 901,219	\$ 145,000	\$ 63,250	\$ 2,942,444
2025	710,000	148,706	1,205,000	852,669	150,000	57,450	3,123,825
2026	730,000	128,244	1,325,000	794,653	155,000	51,450	3,184,347
2027	750,000	104,150	1,390,000	731,280	165,000	45,250	3,185,680
2028	780,000	76,200	1,455,000	665,426	170,000	37,000	3,183,626
2029 - 2033	1,695,000	90,225	8,260,000	2,351,568	570,000	58,000	13,024,793
2034 - 2038	-	-	9,185,000	1,021,286	-	-	10,206,286
2039 - 2043	-	-	3,055,000	96,963	-	-	3,151,963
Total debt service requirements	5,355,000	715,500	26,850,000	7,415,064	1,355,000	312,400	42,002,964
Add: Unamortized premium	379,079	-	1,678,647	-	81,116	-	2,138,842
	<u>\$ 5,734,079</u>	<u>\$ 715,500</u>	<u>\$ 28,528,647</u>	<u>\$ 7,415,064</u>	<u>\$ 1,436,116</u>	<u>\$ 312,400</u>	<u>\$ 44,141,806</u>

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 September 30,	<b>General Obligation</b>		Total
	Principal	Interest	
2024	\$ 500,000	\$ 11,279	\$ 511,279
2025	265,000	2,902	267,902
Total debt service requirements	<u>\$ 765,000</u>	<u>\$ 14,181</u>	<u>\$ 779,181</u>



**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 9: BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT**

	<u>09/30/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>09/30/2023</u>	<u>Due Within One Year</u>
<b>General Obligation Bonds</b>					
\$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.	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ -
Series 2012A unamortized bond premium	18,609	-	18,609	-	-
 \$1,800,000; General Obligation Refunding Bonds, Series 2017, due in semi-annual installments from 2/1/2018; 3.00% until 2/1/2029.	 1,305,000	 -	 170,000	 1,135,000	 170,000
Series 2017 unamortized bond premium	54,451	-	7,778	46,673	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.	 1,270,000	 -	 135,000	 1,135,000	 135,000
Total General Obligation Bonds	<u>\$ 2,878,060</u>	<u>\$ -</u>	<u>\$ 561,387</u>	<u>\$ 2,316,673</u>	<u>\$ 312,778</u>
<b>Certificates of Obligation</b>					
\$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.	2,280,000	-	165,000	2,115,000	140,000
Series 2016 unamortized premium	49,910	-	3,825	46,085	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.	 6,920,000	 -	 315,000	 6,605,000	 330,000
Series 2019 unamortized premium	275,631	-	16,214	259,417	16,214
Total Certificates of Obligation	<u>\$ 9,525,541</u>	<u>\$ -</u>	<u>\$ 500,039</u>	<u>\$ 9,025,502</u>	<u>\$ 490,039</u>
 <b>Total OPEB liability</b>	 <u>\$ 25,836</u>	 <u>\$ -</u>	 <u>\$ 8,256</u>	 <u>\$ 17,580</u>	 <u>\$ 327</u>
 <b>Net pension liability</b>	 <u>\$ 112,096</u>	 <u>\$ 279,370</u>	 <u>\$ -</u>	 <u>\$ 391,466</u>	 <u>\$ -</u>
 <b>Compensated absences</b>	 <u>\$ 36,362</u>	 <u>\$ 31,361</u>	 <u>\$ 26,181</u>	 <u>\$ 41,542</u>	 <u>\$ 29,910</u>
 Total Business-Type Activities	<u>\$ 12,577,895</u>	<u>\$ 310,731</u>	<u>\$ 1,095,863</u>	<u>\$ 11,792,763</u>	<u>\$ 833,054</u>

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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, 2023, are as follows:

Year Ending September 30,	General Obligation		Certificates of Obligation		Total
	Principal	Interest	Principal	Interest	
2024	\$ 305,000	\$ 46,409	\$ 470,000	\$ 213,895	\$ 1,035,304
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 - 2033	640,000	11,646	2,880,000	541,045	4,072,691
2034 - 2038	-	-	2,840,000	213,810	3,053,810
2039 - 2043	-	-	490,000	6,003	496,003
Total debt service requirements	2,270,000	167,792	8,720,000	1,671,366	12,829,158
Add: Unamortized premium	46,673	-	305,502	-	352,175
	<u>\$ 2,316,673</u>	<u>\$ 167,792</u>	<u>\$ 9,025,502</u>	<u>\$ 1,671,366</u>	<u>\$ 13,181,333</u>

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, 2023.

**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 \$22,989.

Lease agreements are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance 09/30/23
Copier	10/27/20	60 months	\$ 223	3.45%	\$ 10,192	\$ 5,379
Copier	05/01/21	60 months	\$ 185	3.18%	9,474	5,509
Postage Machine	07/02/19	60 months	\$ 326	2.36%	10,419	2,908
Parking Lot	03/01/23	20 years	\$ 15,000	5.13%	215,473	200,473
					<u>\$ 245,558</u>	<u>\$ 214,269</u>

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 10: LEASES (Continued)**

The future lease payments under lease agreements are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 12,237	\$ 10,604	\$ 22,841
2025	9,726	10,177	19,903
2026	6,718	9,802	16,520
2027	5,479	9,521	15,000
2028-2032	31,913	43,087	75,000
2033-2037	57,602	32,398	90,000
2038-2042	90,594	14,407	105,001
	<u>\$ 214,269</u>	<u>\$ 129,996</u>	<u>\$ 344,265</u>

At September 30, 2023, the amount of interest cost incurred and expensed was \$559.

**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](http://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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 statutes governing TMRS. Plan provisions for the City were as follows:

	<u>Plan Year 2022</u>
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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Active employees	125
Inactive employees or beneficiaries currently receiving benefits	70
Inactive employees entitled to but not yet receiving benefits	107
	<u>302</u>

**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 11.47% and 11.30% in calendar years 2021 and 2022, respectively. The city's contributions to TMRS for the year ended September 30, 2023, were \$1,141,720, and were equal to the required contributions.

**Net Pension Liability**

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% 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



**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 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 2022 are summarized in the following table:

Assest Class	Target Allocation	Long-Term Expected Rate of Return (Arithmetic)
Global Equity	35.00%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other Public and Private Markets	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	100.00%	

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 12/31/21	\$ 26,666,705	\$ 25,065,317	\$ 1,601,388
Changes for the year:			
Service cost	1,260,544	-	1,260,544
Interest	1,818,125	-	1,818,125
Changes in net benefit terms	-	-	-
Difference between expected and actual experience	593,816	-	593,816
Change of assumptions	-	-	-
Contributions - employer	-	981,693	(981,693)
Contributions - employee	-	527,792	(527,792)
Net investment income	-	(1,831,064)	1,831,064
Benefit payments, including refunds of employee contributions	(723,583)	(723,583)	-
Administrative expense	-	(15,833)	15,833
Other changes	-	18,895	(18,895)
Net changes	2,948,902	(1,042,100)	3,991,002
Balance at 12/31/22	\$ 29,615,607	\$ 24,023,217	\$ 5,592,390

**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	\$10,449,227	\$5,592,390	\$1,684,304

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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, 2023, the City recognized pension expense of \$1,735,510.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 690,892	\$ -
Difference in assumption changes	6,990	-
Difference in projected and actual earnings	1,640,306	-
Contributions subsequent to the measurement date	889,730	-
Total	<u>\$ 3,227,918</u>	<u>\$ -</u>

\$889,730 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:

2023	\$ 450,214
2024	650,199
2025	533,182
2026	704,593
Thereafter	-
	<u>\$ 2,338,188</u>

**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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Active employees	125
Inactive employees currently receiving benefits	37
Inactive employees entitled to but not yet receiving benefits	18
	<u>180</u>

**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 \$251,138 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The Total OPEB Liability in the December 31, 2022 actuarial valuation was determined using actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50% per year
Overall payroll growth	3.50% to 11.50% 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.



**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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, 2022 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 4.05%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Balance at 12/31/21	\$ 369,090
Changes for the year:	
Service cost	29,029
Interest	7,010
Changes in net benefit terms	-
Difference between expected and actual experience	(10,508)
Changes of assumptions or other inputs	(138,205)
Benefit payments**	(5,278)
Net changes	(117,952)
Balance at 12/31/22	\$ 251,138

\*\*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 4.05%, 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 (3.05%) or 1 percentage point higher (5.05%) than the current rate:

	1% Decrease in Discount Rate 3.05%	Discount Rate 4.05%	1% Increase in Discount Rate 5.05%
City's Total OPEB Liability	\$303,763	\$251,138	\$210,327

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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, 2023, the City recognized OPEB expense of \$22,486.

At September 30, 2023, 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	\$ -	\$ 35,254
Difference in assumption changes	58,196	120,616
Contributions subsequent to the measurement date	13,950	-
Total	<u>\$ 72,146</u>	<u>\$ 155,870</u>

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

Year ended September 30:

2023	\$ (13,841)
2024	(16,040)
2025	(14,329)
2026	(25,661)
2027	(24,182)
Thereafter	(3,621)
	<u>\$ (97,674)</u>

**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.

**CITY OF CROWLEY, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2023**

**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 2023 of treated water were \$1,965,935 and for the treatment of wastewater were \$1,509,242.

**B. Construction Contracts**

The City entered into a \$5,313,519 construction contract for the Downtown Plaza project. The project is being funded by bond money and CSLFRF funds. Expenditures as of September 30, 2023 were \$4,591,717.

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, 2023 were \$7,857,216.

**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, 2023. To date the City spent \$3,048,343 of the funds to address the negative economic impact caused by COVID-19 pandemic. \$1,030,213 of the funds have not been spent and are reported as unearned revenue.

**NOTE 18: SUBSEQUENT EVENTS**

Subsequent events were evaluated through February 26, 2024, which is the date the financial statements were available to be issued.

**NOTE 19: NEW ACCOUNTING PRONOUNCEMENTS**

GASB Statement No. 96, Subscription-Based Information Technology Arrangements was effective for the fiscal year ended September 30, 2023. 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 \$141,616 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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**CITY OF CROWLEY, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended September 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes:				
Property	\$ 7,530,387	\$ 7,530,387	\$ 7,479,903	\$ (50,484)
Sales	2,871,000	2,871,000	2,997,794	126,794
Franchise	790,500	790,500	871,965	81,465
Charges for service	2,070,915	2,070,915	2,235,034	164,119
Fees and fines	835,850	835,850	1,344,995	509,145
Licenses and permits	764,375	764,375	757,268	(7,107)
Grants and contributions	393,375	393,375	2,939,015	2,545,640
Oil & gas revenue	-	-	134,600	134,600
Investment earnings	35,000	312,953	1,860,725	1,547,772
Other revenue	14,700	14,700	507,765	493,065
Total revenues	15,306,102	15,584,055	21,129,064	5,545,009
<b>EXPENDITURES</b>				
Administrative and finance	1,152,296	1,162,053	1,217,657	(55,604)
Municipal court	276,917	276,917	269,317	7,600
Library	685,661	696,991	700,888	(3,897)
Senior center	40,355	40,355	37,036	3,319
Public safety	4,267,175	4,269,913	4,510,949	(241,036)
Fire and ambulance	4,669,905	4,669,905	4,650,717	19,188
Public works	722,620	761,884	809,301	(47,417)
Parks	683,226	715,031	581,920	133,111
Recreation Center	761,215	772,146	753,955	18,191
Animal Control	367,055	367,055	371,865	(4,810)
Code enforcement	97,630	97,630	95,783	1,847
Community development	501,960	505,960	644,381	(138,421)
Community center	13,468	13,468	13,941	(473)
Sanitation	991,700	991,700	1,015,291	(23,591)
Nondepartmental	820,330	823,068	847,054	(23,986)
Capital outlay	-	-	2,558,928	(2,558,928)
Debt service:				
Principal	-	-	8,261	(8,261)
Interest and fiscal charges	-	-	559	(559)
Total expenditures	16,051,513	16,164,076	19,087,803	(2,923,727)
Excess (deficiency) of revenues over (under) expenditures	(745,411)	(580,021)	2,041,261	2,621,282
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	580,466	580,466	580,466	-
Transfers out	-	-	(326,677)	(326,677)
Total other financing sources (uses)	580,466	580,466	253,789	(326,677)
Net change in fund balances	(164,945)	445	2,295,050	2,294,605
Fund balance - beginning	12,068,556	12,068,556	12,068,556	-
Fund balance - ending	\$ 11,903,611	\$ 12,069,001	\$ 14,363,606	\$ 2,294,605

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

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**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, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Sales tax	\$ 1,400,500	\$ 1,400,500	\$ 1,492,635	\$ 92,135
Other revenue	400,796	400,796	54,467	(346,329)
Investment earnings	8,000	8,000	179,950	171,950
Total revenues	1,809,296	1,809,296	1,727,052	(82,244)
<b>EXPENDITURES</b>				
Administrative	391,216	391,216	236,710	154,506
Economic development	69,000	69,000	86,799	(17,799)
Capital outlay	-	-	3,773,170	(3,773,170)
Debt service				
Principal	400,000	400,000	400,000	-
Interest and fiscal charges	312,725	312,725	313,473	(748)
Total expenditures	1,172,941	1,172,941	4,825,152	(3,652,211)
Excess (deficiency) of revenues over (under) expenditures	636,355	636,355	(3,098,100)	(3,734,455)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the sale of capital assets	-	-	3,245,132	3,245,132
Total other financing sources (uses)	-	-	3,245,132	3,245,132
Net change in fund balances	636,355	636,355	147,032	(489,323)
Fund balance - beginning	3,268,733	3,268,733	3,268,733	-
Fund balance - ending	\$ 3,905,088	\$ 3,905,088	\$ 3,415,765	\$ (489,323)

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



**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
<b>Total Pension Liability</b>				
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	<u>\$ 14,565,918</u>	<u>\$ 16,071,820</u>	<u>17,285,642</u>	<u>18,560,621</u>
<b>Plan Fiduciary Net Position</b>				
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	<u>\$ 13,029,953</u>	<u>\$ 13,430,471</u>	<u>\$ 14,723,428</u>	<u>\$ 16,862,841</u>
<b>Net Pension Liability</b>	<u>\$ 1,535,965</u>	<u>\$ 2,641,349</u>	<u>\$ 2,562,214</u>	<u>\$ 1,697,780</u>
 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.

Exhibit E-3

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

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

	2014	2015	2016	2017	2018
Actuarially Determined Contributions	\$ 518,829	\$ 554,893	\$ 543,837	\$ 595,975	\$ 647,135
Contributions in relation to the actuarially determined contributions	505,650	551,534	543,837	595,975	647,135
Contribution deficiency (excess)	\$ 13,179	\$ 3,359	\$ -	\$ -	\$ -
Covered employee payroll	\$ 4,987,378	\$ 5,257,985	\$ 5,248,757	\$ 5,611,602	\$ 6,067,638
Contributions as a percentage of covered employee payroll	10.14%	10.49%	10.36%	10.62%	10.67%

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

**Exhibit E-4**

2019	2020	2021	2022	2023
\$ 692,597	\$ 811,200	\$ 864,843	\$ 945,817	\$ 1,141,720
692,597	811,200	864,843	945,817	1,141,720
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,453,864	\$ 7,440,180	\$ 7,694,112	\$ 8,446,008	\$ 10,008,240
10.73%	10.90%	11.24%	11.20%	11.41%



**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
<b>Total OPEB Liability</b>				
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
<b>Total OPEB Liability</b>	<b>\$ 224,795</b>	<b>\$ 217,887</b>	<b>\$ 289,745</b>	<b>\$ 356,515</b>
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-5**

2021	2022
\$ 24,136	\$ 29,029
7,325	7,010
-	-
(26,501)	(10,508)
12,286	(138,205)
(4,671)	(5,278)
<u>12,575</u>	<u>(117,952)</u>
356,515	369,090
<u>\$ 369,090</u>	<u>\$ 251,138</u>
\$ 7,785,706	\$ 8,796,536
4.74%	2.85%

**CITY OF CROWLEY**  
**Notes to the Required Supplementary Information**  
**For the Year Ended September 30, 2023**

**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, public works, community development, sanitation, nondepartmental, and capital outlay expenditures exceeded appropriations by \$55,604, \$241,036, \$47,417, \$138,421, \$23,591, \$23,986 and \$2,558,928, respectively. Overall, total actual expenditures were over budget by \$2,923,727 primarily due to 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.

In the economic development corporation, economic development and capital outlay expenditures exceeded appropriations by \$17,799 and \$3,773,170, respectively. Overall, total actual expenditures were over budget by \$3,652,211 primarily due to capital outlay expenditures that were not budgeted. The capital outlay expenditures include the Downtown Plaza project and acquisition of two real estate properties (326 E Main and 308 W Main).

**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	23 Years (longest amortization ladder)
Asset Valuation Method	10 Year smooth market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.

**CITY OF CROWLEY**  
**Notes to the Required Supplementary Information**  
**For the Year Ended September 30, 2023**

**Schedule of Contributions – Pensions (continued)**

**Methods and Assumptions Used to Determine Contribution Rates (continued):**

Mortality	<p>Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.</p> <p>Pre-retirement: PUB(10) mortality tables, with Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.</p>
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**Other Information:**

Notes	There were no benefit changes during the year.
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**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%

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, 2023**

	Nonmajor			
	Court Technology & Security	Outdoor Warning Device	Grant	LEOSE Training
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 9,119	\$ -	\$ 14,046
Investments	59,016	-	-	-
Receivables (Net of allowances for uncollectibles)				
Other taxes	-	-	-	-
Miscellaneous	-	-	13	-
Total assets	<u>\$ 59,016</u>	<u>\$ 9,119</u>	<u>\$ 13</u>	<u>\$ 14,046</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 2,332	\$ 409
Due to other funds	-	-	-	-
Unearned revenue	-	-	2,035	-
Total liabilities	<u>-</u>	<u>-</u>	<u>4,367</u>	<u>409</u>
<b>Fund balance</b>				
Restricted	59,016	9,119	(4,354)	13,637
Total fund balances	<u>59,016</u>	<u>9,119</u>	<u>(4,354)</u>	<u>13,637</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 59,016</u>	<u>\$ 9,119</u>	<u>\$ 13</u>	<u>\$ 14,046</u>

Exhibit F-1

Governmental Funds				
Crime Control & Prevention District	TIRZ #1	Truancy	Public, Educational, and Government Access (PEG)	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ 23,165
2,339,125	2,193,025	42,503	291,367	4,925,036
253,509	-	-	2,235	255,744
-	-	-	-	13
<u>\$ 2,592,634</u>	<u>2,193,025</u>	<u>42,503</u>	<u>\$ 293,602</u>	<u>\$ 5,203,958</u>
\$ 26,087	\$ 15,607	\$ -	\$ -	\$ 44,435
55,491	-	-	-	55,491
-	-	-	-	2,035
<u>81,578</u>	<u>15,607</u>	<u>-</u>	<u>-</u>	<u>101,961</u>
2,511,056	2,177,418	42,503	293,602	5,101,997
<u>2,511,056</u>	<u>2,177,418</u>	<u>42,503</u>	<u>293,602</u>	<u>5,101,997</u>
<u>\$ 2,592,634</u>	<u>\$ 2,193,025</u>	<u>\$ 42,503</u>	<u>\$ 293,602</u>	<u>\$ 5,203,958</u>



**CITY OF CROWLEY**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2023**

	Nonmajor			
	Court Technology & Security	Outdoor Warning Device	Grant	LEOSE Training
Revenues				
Sales tax	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Fees and fines	38,464	-	-	-
Charges for service	-	9,119	-	-
Franchise taxes	-	-	-	-
Grants and contributions	-	-	58,885	-
Investment earnings	-	-	-	-
Other	-	-	-	2,052
Total revenue	<u>38,464</u>	<u>9,119</u>	<u>58,885</u>	<u>2,052</u>
Expenditures				
Current				
Administrative	-	-	-	-
Municipal court	24,421	-	-	-
Public safety	-	-	47,893	3,320
Economic development	-	-	-	-
Fire and ambulance	-	-	157,828	722
Debt Service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>24,421</u>	<u>-</u>	<u>205,721</u>	<u>4,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,043</u>	<u>9,119</u>	<u>(146,836)</u>	<u>(1,990)</u>
Other financing sources (uses)				
Transfers in	-	-	55,392	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>55,392</u>	<u>-</u>
Net change in fund balances	14,043	9,119	(91,444)	(1,990)
Fund balances - beginning	44,973	-	87,090	15,627
Fund balances - ending	<u>\$ 59,016</u>	<u>\$ 9,119</u>	<u>\$ (4,354)</u>	<u>\$ 13,637</u>

Governmental Funds				
Crime Control & Prevention District	TIRZ #1	Truancy	Public, Educational, and Government Access (PEG)	Total Nonmajor Funds
\$ 1,400,837	\$ -	\$ -	\$ -	\$ 1,400,837
-	550,770	-	-	550,770
-	-	17,980	-	56,444
-	-	-	-	9,119
-	-	-	19,416	19,416
-	-	-	-	58,885
96,584	20,693	-	-	117,277
200	-	-	-	2,252
<u>1,497,621</u>	<u>571,463</u>	<u>17,980</u>	<u>19,416</u>	<u>2,215,000</u>
-	-	-	343	343
-	-	-	-	24,421
864,953	-	-	-	916,166
-	89,729	-	-	89,729
-	-	-	-	158,550
255,000	-	-	-	255,000
11,662	-	-	-	11,662
<u>1,131,615</u>	<u>89,729</u>	<u>-</u>	<u>343</u>	<u>1,455,871</u>
<u>366,006</u>	<u>481,734</u>	<u>17,980</u>	<u>19,073</u>	<u>759,129</u>
66,691	-	-	-	122,083
<u>66,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,083</u>
432,697	481,734	17,980	19,073	881,212
2,078,359	1,695,684	24,523	274,529	4,220,785
<u>\$ 2,511,056</u>	<u>\$ 2,177,418</u>	<u>\$ 42,503</u>	<u>\$ 293,602</u>	<u>\$ 5,101,997</u>

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**OTHER SUPPLEMENTARY INFORMATION**

**(Unaudited)**

**CITY OF CROWLEY, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Debt Service Fund**  
**For the Year Ended September 30, 2023**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 2,197,322	\$ 2,197,322	\$ 2,278,409	\$ 81,087
Total revenues	<u>2,197,322</u>	<u>2,197,322</u>	<u>2,278,409</u>	<u>81,087</u>
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	1,539,625	1,539,625	1,495,000	44,625
Interest and fiscal charges	852,222	852,222	896,519	(44,297)
Total debt service	<u>2,391,847</u>	<u>2,391,847</u>	<u>2,391,519</u>	<u>328</u>
Total expenditures	<u>2,391,847</u>	<u>2,391,847</u>	<u>2,391,519</u>	<u>328</u>
Excess (deficiency) of revenues over expenditures	<u>(194,525)</u>	<u>(194,525)</u>	<u>(113,110)</u>	<u>81,415</u>
<b>FUND BALANCE - BEGINNING</b>	<u>662,457</u>	<u>662,457</u>	<u>662,457</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 467,932</u>	<u>\$ 467,932</u>	<u>\$ 549,347</u>	<u>\$ 81,415</u>



**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, 2023**

	Budget Amounts		Actual Amounts	Variance
	Original	Final	Budgetary Basis	Positive (Negative)
Operating revenues:				
Water sales	\$ 4,055,735	\$ 4,055,735	\$ 4,619,670	\$ 563,935
Sewer charges	2,845,000	2,845,000	3,168,751	323,751
Miscellaneous	321,900	321,900	1,010,785	688,885
Total operating revenue	<u>7,222,635</u>	<u>7,222,635</u>	<u>8,799,206</u>	<u>1,576,571</u>
Operating expenses:				
Personnel	1,161,399	1,161,399	1,119,186	42,213
Professional services	66,231	66,231	125,595	(59,364)
Purchased water	1,750,000	1,750,000	1,965,935	(215,935)
Wastewater treatment charge	1,500,000	1,500,000	1,509,242	(9,242)
Contractual services	383,356	383,356	402,396	(19,040)
Insurance	41,752	41,752	87,181	(45,429)
Administrative	18,924	18,924	18,078	846
Repairs and maintenance	334,825	334,825	309,844	24,981
Utilities	65,100	65,100	84,432	(19,332)
Total operating expenses	<u>5,321,587</u>	<u>5,321,587</u>	<u>5,621,889</u>	<u>(300,302)</u>
Operating income (loss)	<u>1,901,048</u>	<u>1,901,048</u>	<u>3,177,317</u>	<u>1,276,269</u>
Nonoperating revenues (expenses):				
Investment earnings	14,000	14,000	287,574	273,574
Debt service - principal	(1,015,000)	(1,015,000)	(1,015,000)	-
Interest expense	(292,563)	(292,563)	(245,823)	46,740
Total nonoperating revenues (expenses)	<u>(1,293,563)</u>	<u>(1,293,563)</u>	<u>(973,249)</u>	<u>320,314</u>
Income (loss) before capital contributions and transfers	607,485	607,485	2,204,068	1,596,583
Transfers out	<u>(580,466)</u>	<u>(580,466)</u>	<u>(580,466)</u>	<u>-</u>
Change in net position	27,019	27,019	1,623,602	1,596,583
Net position - beginning	<u>16,401,556</u>	<u>16,401,556</u>	<u>16,401,556</u>	<u>-</u>
Net position - ending	<u>\$ 16,428,575</u>	<u>\$ 16,428,575</u>	<u>\$ 18,025,158</u>	<u>\$ 1,596,583</u>
Reconciliation from Budgetary Basis to GAAP Basis:				
Depreciation expense			(920,715)	
Principal payments on long-term debt			1,015,000	
Net Position - ending (GAAP Basis)			<u>\$ 18,119,443</u>	

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**OVERALL COMPLIANCE AND INTERNAL CONTROL  
SECTION**

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**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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 26, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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*.



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 Fries, P.C.*

Weatherford, Texas  
February 26, 2024

# **SINGLE AUDIT REPORT**

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

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, 2023. 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, 2023.

***Basis for Opinion on Each Major Federal Program***

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

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.

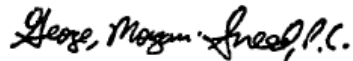
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant



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.

A handwritten signature in black ink that reads "George Morgan, P.C.".

Weatherford, Texas  
February 26, 2024

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CITY OF CROWLEY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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, 2023

None



CITY OF CROWLEY, TEXAS  
CORRECTIVE ACTION PLAN  
YEAR ENDED SEPTEMBER 30, 2023

Contact for Corrective Action Plan:

Robert Loftin  
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, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Treasury</u>			
Passed Through from Texas Division of Emergency Management:			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	HYXJAAMN2EC4	\$ 2,431,404
Total U.S. Department of Treasury			<u>2,431,404</u>
 TOTAL EXPENDITURES OF FEDERAL AWARDS			 <u><u>\$ 2,431,404</u></u>

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, 2023

Reporting Entity

The City of Crowley is a charter city in which the citizens elect the mayor at large and five 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 Mayor and Council Agenda Report

<b>PRESENTER:</b> Mike Rocamontes Public Works Director				<b>MEETING DATE:</b> March 7, 2024				
<b>DEPARTMENT:</b> Public Works				<b>AGENDA ITEM:</b> VII-2				
<b>SUBJECT:</b> Developer’s Agreement for Mira Verde Addition Ph.2 & Off-Site								
<b>COORDINATION:</b>	Finance		City Sec		Comm Dev		PW	
	Dept Director		HR		Comm Services		EDC:	
	City Attorney		PD		FD		Admin:	

### **BACKGROUND:**

Discuss and consider approving a Developer's Agreement for the Mira Verde Ph 2 development located near the 10000 Blk of McCart Ave. The development will tap into the City utilities from the Ph1 South portion of the development for service to the property. Access to the property will be from McCart Ave. onto Mira Verde Dr. There will also be a second and third entrance to the north west side of the property, connecting to McCart Ave. from Dublin Ridge Dr. and Mountain Meadow Rd., respectively.

### **RECOMMENDATION:**

Staff Recommends Approval

### **FINANCIAL INFORMATION:**

None

### **ATTACHMENTS:**

1. Developer's Agreement
2. View/Map of Property

**STATE OF TEXAS** §  
§  
**COUNTY OF TARRANT** §

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## **B. PUBLIC IMPROVEMENTS**

All public and private infrastructure improvements on the Property, on-site and off-site, including streets, utilities, drainage, sidewalks, street lighting, street signage, and all other required improvements, as reflected on the Plans 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. Such improvements shall be installed within all applicable time frames in accordance with all applicable regulations of the CITY, and this Agreement.

The DEVELOPER shall employ a civil engineer licensed to practice in the State of Texas for the design and preparation of the Plans for the construction of the public improvements. The DEVELOPER shall assume all responsibility for the adequacy and accuracy of the design and Plans. Engineering studies, plan/profile sheets, and other construction documents (the Plans, engineering studies, plan/profile sheets and other construction documents are collectively referred to as the "**Construction Plans**") prepared by the licensed engineer shall be provided by the DEVELOPER to the CITY at the time of platting as required by the General Development Ordinance. Such Construction Documents shall be approved by the City engineer or his agent. Construction of such improvements shall not be initiated until a pre-construction conference with the City has been conducted regarding the proposed construction.

In accordance with the General Development Ordinance of the CITY, construction of all 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 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. Shape files (GIS) providing the location of water and sanitary sewer layout, storm drain layout, and street layout reflecting correct right-of-way width. The shape files shall be provided in the Texas NAD83 State Plane coordinate system for North Central Texas.

No building permits will be issued for the Addition until all 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 public improvements (and any private improvements constructed in lieu thereof), guaranteeing the full and faithful execution of the work and performance of the 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 two years of execution of this Agreement.

### **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 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.

Upon completion of construction and at the time of acceptance by the City of the public improvements, and before the City shall issue any building permits for the Addition, the DEVELOPER shall provide the City with a maintenance bond as follows:

### **3. MAINTENANCE BOND**

A good and sufficient maintenance bond(s) 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 public improvements 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 approved Plans prior to the issuance of any building permit. The CITY shall assume maintenance responsibilities of the water system and improvements within the dedicated easements once the two-year maintenance bond is released.

## **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 approved Plans prior to the issuance of any building permit. The CITY shall assume maintenance responsibilities of the sewer system and improvements within the dedicated easements once the two-year maintenance bond is released.

## **3. DRAINAGE**

All required on-site and off-site drainage improvements shall be constructed by the DEVELOPER in accordance with the approved Plans 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 drainage facilities and improvements within the dedicated easements once the two-year maintenance bond is released.

## **4. STREETS**

1. Developer agrees to construct the street Facilities, on-site and off-site, in the Addition in accordance with the approved Plans referenced on **Exhibit "B"** which are made a part of this Agreement.
2. The Developer will be responsible for:
  - a. Installation and two-year operation cost of streetlights, 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 streetlights for the two-year duration or until 80% of the lots in the Addition are occupied.
  - b. Installation of all street signs, on-site and off-site, 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, on-site and off-site, 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.

3. 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.
4. 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. 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 a 12" water line exists in the right of way of Mira Verde Drive, and an 8" water line in the ROW of Corthay Trail (Mira Verde South Improvements) for point of connection.
3. The CITY does note to the DEVELOPER that an 8" sanitary sewer line exists in the ROW of Corthay Trail (MiraVerde South Improvements) for point of connection.

#### **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.

## **3. PARK FEES**

The DEVELOPER shall pay a \$1,200.00 per LOT fee-in lieu of dedicating park land, (\$600 per LOT and \$600 for park equipment), for this development. This was voted on and approved by the Parks Board on November 2, 2023.

## **G. 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 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.

## **H. GENERAL CONDITIONS**

### **1. CONSTRUCTION TIME**

Work performed under this Agreement shall be commenced within one (1) year from the date hereof. 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 such 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.

### **2. LAW COMPLIANCE**

The DEVELOPER agrees to comply with all federal, state and local laws that are applicable to



development of the Addition.

### **3. EROSION CONTROL**

During construction of the improvements in the Addition, on-site and off-site, and after the streets have been installed, the DEVELOPER agrees to keep the streets 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 forty-eight (48) hours to clear the soil from the streets or affected areas. If the DEVELOPER does not remove the soil from the streets within the forty-eight (48) 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.

### **4. 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, perimeter 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 improvements and shall form and dedicate such improvements to a homeowners association ("HOA") for maintenance, repair and replacement of such improvements. The CITY shall not be responsible for the maintenance or replacement of these items under any circumstances.

### **5. 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 prior to formation of the HOA, and the HOA after formation thereof, and their respective 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 prior to formation of the HOA, and the HOA after formation thereof, and their respective successors and assigns, shall defend and protect the CITY against all such claims and demands. The DEVELOPER prior to formation of the HOA, and the HOA after formation thereof, and their respective successors and assigns, shall replace any plants, trees, or grass planted by DEVELOPER that die prior to completion of the public improvements being constructed by DEVELOPER with the same or similar size and type of plant, tree, or grass that died.

### **6. BUILDING PERMITS AND INGRESS/EGRESS**

Any subdivision in the City of Crowley with 30 lots or more requires two points of ingress/egress.

## **7. VENUE**

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

## **8. 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 of the City, which consent shall not be unreasonably withheld.

### **I. FINAL ACCEPTANCE OF GENERAL DEVELOPMENT INFRASTRUCTURE**

The CITY will not issue a letter of acceptance until the Addition's public improvements are completely constructed (Final Completion) to the satisfaction of the City engineer or his agent along with all documentation required by this Agreement, Federal and State Laws and City Ordinances. However, upon substantial completion, meaning all constructible aspects of the approved "Plans" of the project been completed, including any written and executed mutually agreed amendments, a "punch list" of items that are incomplete, have failed and/or not meeting City design criteria, 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 public improvements in the Addition. All items on the "punch list" must be completed, inspected and accepted by the City; and no building permits will be issued until acceptance by the City of the public improvements.

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

### **J. 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.

### **K. 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, ITS SUCCESSORS, ASSIGNS, VENDORS, GRANTEES, AND/OR TRUSTEES SHALL 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 DEVELOPER'S CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS AND FACILITIES IN THE ADDITION OR THE DEVELOPER'S 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.

#### **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 in the Addition, 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 property in the Addition; and in the alternative, the CITY shall be authorized to levy an assessment against the property in the Addition 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. DEFAULT**

1. 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 pursuant to **Section H.1.** hereof.
2. 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, liquidation 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 (but in no event less than thirty (30) days after Developer's receipt of such default notice). 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 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.

## Q. 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; provided, however, the City's maintenance obligations with respect to the improvements described in this Agreement shall continue regardless of any termination or release of this Agreement.

## R. OTHER CONDITIONS

1. SIDEWALKS. Sidewalks and barrier free ramps shall be fully constructed and installed in accordance with the City's subdivision ordinance and other development standards and requirements prior to final acceptance.
2. The Developer shall pay inspection fees, to the City of Crowley, to inspect the infrastructure improvements for this development. City of Crowley shall provide the Developer monthly invoices for inspections conducted in the course of assuring the fulfillment of this agreement. Invoices may include plan review by the inspector, emails, meetings, and calls related to the project, reporting, on-site inspections, invoicing. It is estimated that a minimum of one-hour of time per work day will be necessary for the inspection of the project. Time will be billed in one-hour increments. Inspection of work perform outside the normal work week or done on City Holidays will be governed by City Ordinance. Costs for the public improvement inspections are shown on Exhibit "C" attached hereto.

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.

Crowley McCart Land Venture I, LLC

Address: 2106 East State Highway 114, Suite 101  
Southlake, TX 76092

By:


  
S. Thomas Mitchell, Manager

With a copy to: James K. Fleck  
PTG, LLC

101 Summit Avenue, Suite 312  
Fort Worth, TX 76102

STM/MNM land Venture I, LLC

By:

  
S. Thomas Mitchell, Manager

CITY OF CROWLEY

By:

\_\_\_\_\_  
Billy Davis, Mayor



ATTEST:

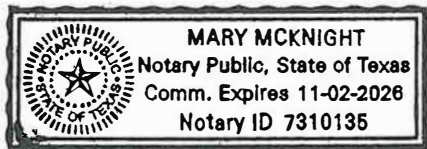
By: \_\_\_\_\_  
Carol Konhauser, City Secretary

ACKNOWLEDGMENT

STATE OF TEXAS           §  
                                     §  
COUNTY OF TARRANT   §

BEFORE ME, the undersigned authority in and for Tarrant County, Texas, on this day personally appeared S. Thomas Mitchell known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he is the Manager of Crowley McCart Land Venture I, LLC and STM/MNM Land Venture I, LLC and that he executed the same on behalf of Crowley McCart Lane Venture I, LLC and STM/MNM Land Venture I, LLC for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 29<sup>th</sup> day of February 2024..



Mary McKnight  
Notary Public in and for the State of Texas

\_\_\_\_\_  
Type of Print Notary's Name

My Commission Expires:  
\_\_\_\_\_

ACKNOWLEDGMENT

STATE OF TEXAS           §  
                                     §  
COUNTY OF TARRANT   §

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

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public in and for the State of Texas

\_\_\_\_\_  
Type of Print Notary's Name

My Commission Expires:

**EXHIBIT "A"**  
**FINAL PLAT AS RECORDED IN TARRANT COUNTY, TEXAS**  
**PLAT RECORDS FILE #D223222818**

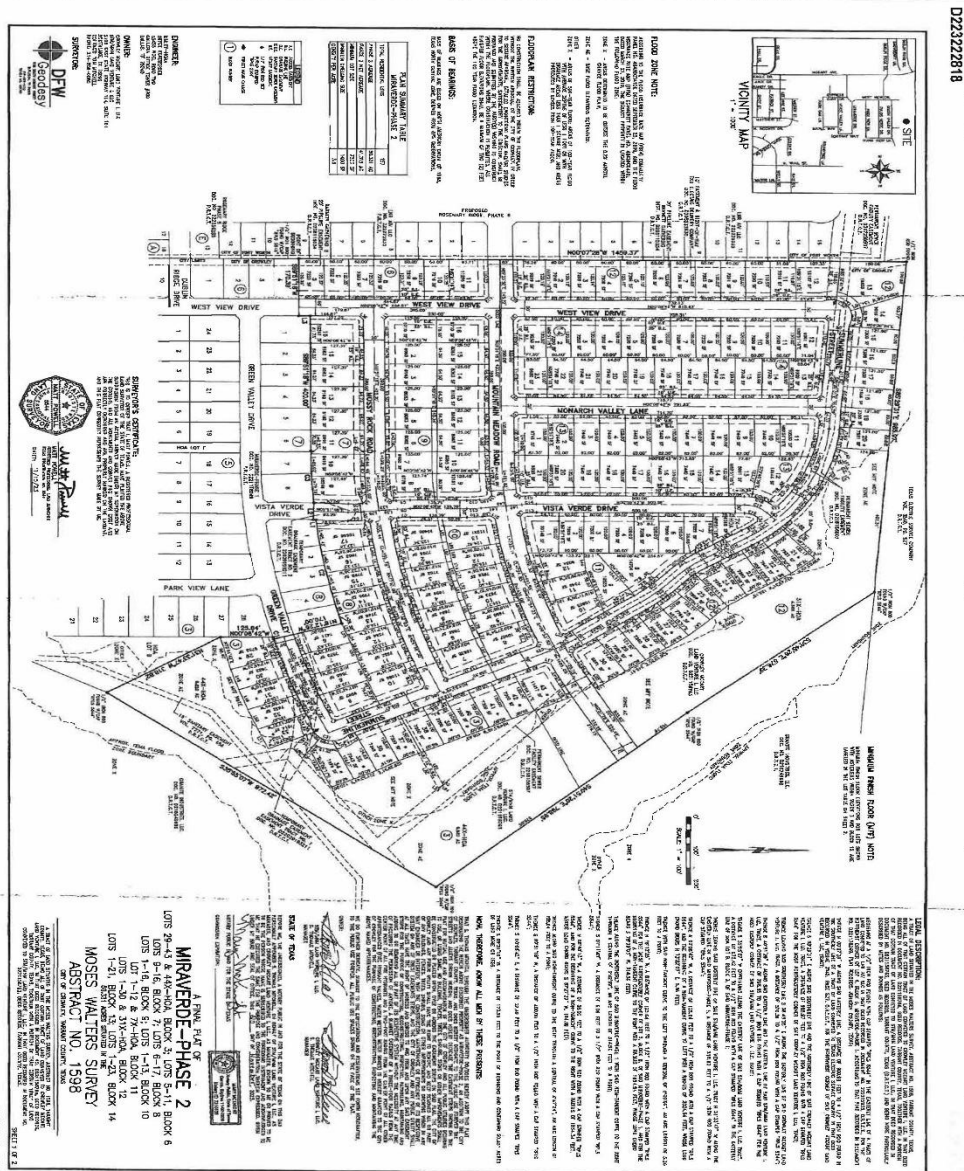


EXHIBIT "B"  
DESCRIPTION OF IMPROVEMENTS

On-Site and Off-Site Improvements subject to this agreement are as shown in the Plans for the Construction of Water, Sewer, Grading, Paving, Drainage, and Street Light Improvements to serve the MiraVerde Phase II Addition dated 08/18/0023 by Bryce Eckeberger, P.E. of Kimley-Horn, as approved by the City Engineer dated 08/21/2023.

EXHIBIT "C"  
DESCRIPTION OF INSPECTION FEE COSTS

The Inspection Fees for Constructed Community Facilities and Improvements are as follows:

The Subdivision construction inspection fees, as listed in Section (22), “Other fees and charges for community development” of Appendix A, Schedule of Rates, Fees and Charges:

Review and Inspection (related to construction and improving infrastructure for a subdivision and it's Lots:

**\$250.00** per hour

**\$375.00** per hour for any inspections occurring outside of normal business hours, with a minimum of two hours.

The City will send the Developer a detailed\_invoice for time billed each month showing what was inspected, by whom, and the date of inspection. The Developer will have five business days from the date on the invoice to remit payment. If payment is not received by the fifth business day, all work in the development will be stopped until payment is made.







4rklow St

Wexford Ln

Kirush Trl

Tulamore Rdg Rd

Mountain Meadow Rd

Longford Ln

Dublin Ridge Dr

Deer Creek

Mira Verde Ph2

Westview Dr.

To be constructed  
with Ph2

Mira Verde  
South

Miraverde by  
Crowley Homes

verde Crk Ct

Verde Crk Ct

Park Ct

Lennar at  
Mary Ridge

SH Crowley  
Elementary School

rd Crk Dr

rt Ave



## City of Crowley, Texas Mayor and Council Agenda Report

<b>PRESENTER:</b> Carol Konhauser City Secretary				<b>MEETING DATE:</b> March 7, 2024				
<b>DEPARTMENT:</b> Administration				<b>AGENDA ITEM:</b> VII-3				
<b>SUBJECT:</b> Discuss and consider Special Event Permit Application for Crowley Youth Association Parade to be held on April 6, 2024.								
<b>COORDINATION:</b>	Finance		City Sec	CCK	Comm Dev		PW	
	Dept Directo		HR		Comm Services		Other:	
	City Attorney		PD		FD		Other:	

### **BACKGROUND:**

Mr Mark Macchi has submitted a special Event Permit Application to hold the annual Crowley Youth Association Parade to be held on April 4, 2024.

The parade route will begin at Peach St and end at the CYA ball fields.

### **RECOMMENDATION:**

Recommend approval of the Special Event Permit.

### **FINANCIAL INFORMATION:**

None.

### **ATTACHMENTS:**

1. Special Event Application
2. Parade Route (Map)
3. Certificate of Liability Insurance



## Special Events Permit Application

City Secretary's Office  
201 E Main Street  
Crowley TX 76036  
(817) 297-2201 ext 4000

Permit applications shall be filed with the city secretary or designee for consideration on a first come first serve basis **not less than 21 days or more than 365 days before the date of the proposed use or activity. In the event of a street closure, applications must be submitted not less than 45 days in advance. Due to the state department of transportation requirements, closure of any state highway for more than six (6) hours will require 90 days' advance notice to the city.** The application will either be approved, approved with conditions, denied, or more information will be requested within five business days of submission to the city secretary. Due to the nature of some events, additional information may be requested. A deposit will be required for certain types of events. The deposits shall be set forth in the city fee schedule listed as Appendix A to the City of Crowley Code of Ordinances.

All applicants will be charged facility rental fees as appropriate and are expected to fully reimburse the City for all services related to event production which may include, but are not limited to, Police, Fire/EMS, Park and Facility Maintenance, Field Services, Sanitation, Street Engineering, Site Supervisors, Environmental, and all necessary permit fees including: Beer and Wine, Tent, Fireworks, Carnival, Sign, etc. Applicants are responsible for returning City facilities and parks their original condition. Daily fees will be assessed until all event equipment is removed from City premises. Full payment is due upon receipt of final invoice.

Section 1 – Applicant Information			
Name of Applicant (must be on site during the event)			Today's Date
Address	City	State	Zip
Phone Number	Cell Phone Number		
Email			
Section 2 – Sponsoring Organization Information			
Corporation/Organization Name of D.B.A.		Type of Organization For Profit      Non-Profit      Other:	
Name of Contact		Email:	
Address	City	State	Zip
Phone Number	Cell Phone Number		

Section 2 – Event Information									
Name of Event								Anticipated Daily Attendance	
Location of Event/physical address									
Property Owner					Owner Phone				
Owner Email:					Has the property owner given authorization to use property? Yes                      No				
Detailed Description of Event									
	Date	Time	Day of Week						
Setup			M	T	W	Th	F	Sat	Sun
Event Start			M	T	W	Th	F	Sat	Sun
Event End			M	T	W	Th	F	Sat	Sun
Teardown			M	T	W	Th	F	Sat	Sun
Additional Information:									

Section 3 – Event Features			
Will there be an admission charge?	Yes	No	If yes, list all price categories below.
Will there be entertainment? <i>A complete list of entertainment will be required before final approval. Once approved, no changes may be made unless authorized.</i>	Yes	No	If yes, please attach a complete list of entertainment.
Will sound amplification be used at the event? Sound amplification:	Yes	No	If yes, explain below
Will merchandise and/or food items be sold? <i>Booths will need to be inspected and have proper food handling permits</i>	Yes	No	If yes, please attach a complete list of vendors.
Have you hired a licensed professional emergency medical service provider to manage your event's medical plan? If yes please list below. <i>(Fee may be charged for Emergency Service personnel)</i>	Yes	No	
Medical Service Provider	Phone		
Will the event include any of the following? (Indicate on site plan and/or vendor list)			
Tents or Canopies <i>Tents require temporary use permits issued by the city upon Fire Department review (additional fees may be applicable). Temporary tents must adhere to the International Fire Code</i>	Yes	No	Complete Tent Worksheet and attach with site plan
Inflatables <i>If inflatable exceeds 400 sq ft, additional permit is required</i>	Yes	No	Total Sq Ft:
Company	Contact name and phone		
Fireworks/Pyrotechnics <i>Fireworks/Pyrotechnics require permits from the City Fire Department (additional fees may be applicable)</i>	Yes	No	
Temporary Fencing <i>Provide accurate dimensions of fenced area on site plan. Temporary fencing requires temporary use permits issued by the city (additional fees may be applicable).</i>	Yes	No	
Temporary restrooms or refuse collection provided? <i>(All trash and debris must be removed)</i>	Yes	No	
Company	Contact name and phone		
Carnival/Amusement Rides <i>A separate Special Use Permit may be required. (additional fees may be applicable)</i>	Yes	No	
Company	Contact name and phone		
Signs / Banners <i>A separate Sign Permit may be required. (additional fees may be applicable)</i>	Yes	No	
Company	Contact name and phone		
Will animals be used in conjunction with event?	Yes	No	If yes, describe below.
Description:			
Is this a run, walk or parade? If yes, attach a map identifying assembly location and route on site plan. <b>Must be submitted 21-days prior to event.</b> <i>(Fee may be charged for Public Service Personnel)</i>	Yes	No	

Section 4 – Roadways and Sidewalks			
Does the event propose <b>using, closing or blocking</b> any of the following If yes, specify location and duration on site map. <i>(Fee may be charged for Public Service personnel)</i>			
City Streets	Yes	No	City Sidewalks Yes No
City Right-of-Ways	Yes	No	Public Parking Lots Yes No

Section 5 – Use of City Utilities (Fee may be charged for the use of City Utilities)			
Will any City electric hookups be used?	Yes	No	Electric Location including amperage
Will any City water hookups be used?	Yes	No	Water Location(s)
Will waste water/gray water be generated?	Yes	No	Is so, how will it be disposed?



## Section 6 – Alcohol

Will there be alcohol at the event? Yes No

*At no time will alcohol be distributed or consumed in City Parks and/or streets to include Park Pavilions. All activities involving alcohol will require the presence of an off-duty City police officer. The applicant will be required to pay for an officer to be present for a minimum of 3 hours or the full amount of time that alcohol is served. Consumption of alcohol without the presence of an officer or a violation of the provision of the City Ordinances will result in forfeiture of the rental deposit.*

The Texas Alcoholic Beverage Commission (TABC) requires specific and specialized permits for selling/serving alcohol. These permits will be based on the parameters and scope of the desired service and the type of event. Due to the numerous scenarios that may be involved in your event, it is impossible to outline the requirements in this application. **It is your responsibility** to contact the TABC office and speak to an Agent who will be the entity for permission and, if approved, provide the exact permit(s) required.

Permission by the City to hold a Special Event does not guarantee permission from TABC to serve/sell alcohol. Your event may be approved by the City but the service and selling of alcohol is the domain of the TABC and may be denied at their discretion.

Permission by the TABC to serve/sell alcohol at a Special Event does not guarantee permission of the City.

Will alcohol be provided free of charge? Yes No

*To be considered "free," there cannot be an expectation of receiving money. You cannot charge for admission, ask for donations or accept tips. Doing so would constitute a sale of alcohol and would require a Texas Alcohol Beverage Commission and City Permit.*

Will you be charging an entrance or registration fee? Yes No

Will the alcohol be sold? Yes No

If you answered Yes, a Texas Alcohol Beverage Commission and City Permit will be required.

TABC License # \_\_\_\_\_ Expiration \_\_\_\_\_

## Section 11 – Insurance Requirements

The City of Crowley has established insurance requirements for those facility users, vendors and contractors entering into agreements with the City for the purpose of special events and activities. Before commencing use or services under an agreement with the City of Crowley a certificate of insurance that complies with the requirements referenced below must be furnished.

**All special event applicants shall name the City of Crowley as an "Additional Insured"** on all policies, and shall reflect this on a Certificate of Liability Insurance. A pplicant shall obtain Certificates of Liability Insurance from all vendors participating in this event unless covered under the applicant's insurance policy. Separate Certificates of Insurance Liability shall be provided by all carnival and amusement companies and firework production companies and shall name the City of Crowley as "Additional Insured." Additional coverage may be required depending upon the nature and scope of the event. The City of Crowley reserves the right to evaluate the liability of each event and assess the required insurance limits. Event permits will not be issued until all insurance requirements are satisfactorily met.

### **The certificate must show:**

1. The City of Crowley as "Additional Insured."
2. General Liability Including:
  - Bodily injury
  - Property damage
  - Medical Expense
  - Personal Injury

### **Organized League Play**

Any organization or group who is renting an athletic field for the purpose of organized league play must provide the following documents:

1. Certificate of Liability Insurance. The city and the group or organization must be co-insured by the policy. The policy must include a minimum of \$500,000.00 per incident, with not less than \$1,000,000.00 aggregate with the same remaining in effect for the term of this agreement. Failure to maintain such insurance shall be cause for immediate cancellation of event/reservation;
2. Health permit (if renting concession stand);
3. Player insurance;
4. State Charter;
5. Bylaws;
6. Schedule; and
7. Emergency contact information.



## Section 12 – Compliance with Laws and City Ordinances

1. The applicant will clean the grounds, remove equipment, and restore the permitted site after the event.
2. The applicant is responsible for providing parking assistance if required.
3. Adequate policing for crowd control must be provided by applicant. Off duty officers are available by calling 817-297-2276.
4. The applicant will not nail, staple, or otherwise attach any event-connected signs to any guard post, sign post, utility pole or tree.
5. Admission to the event will not be limited to membership nor will any discrimination be made against a person because of race, creed, sex, color, age, or national origin in conducting the event. Admission to view the event will be open to the general public without discrimination on the grounds of race, color, religion, national origin, sex, or age. Participation in the event may be limited to members of the sponsoring group, provided that the group does not unlawfully discriminate against participation in the event on grounds of race, color, religion, national origin, sex, or age. Request for Special Event Application citing special circumstances for participation requiring gender or age discrimination must be accompanied by an exceedingly persuasive justification.
6. If necessary, the applicant will furnish a map showing the area where the special event is to be conducted.

## Section 13 – Acknowledgement and Signature

I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of laws and ordinances governing this type of event will be complied with whether specified herein or not. The granting of a permit does not presume to give authority to violate or cancel the provisions of any other state or local ordinances regulating this type of event or the use of any land or buildings.

I hereby certify that I have received the property owners consent to utilize above location for the period of time and purpose stated.

I further understand that any deviation from this Application could result in the City closing down or canceling the Event. I understand that a Special Event Permit must be approved by the City of Crowley prior to the occurrence of this Event. The issuance of that permit is contingent upon the compliance with the Special Event Application and acceptance of all listed stipulations or conditions of the Special Event Permit.

Signature:

Date:

## Section 13 – Acknowledgement and Signature

Included N/A

Certificate of Liability Insurance  
Detailed Site Plan  
Route Map  
Amusement Ride Certification of Inspection  
Tent Permit Application

Public Works

Approved Denied Initials

Remarks

Fire Department

Approved Denied Initials

Remarks

Police Department

Approved Denied Initials

Remarks

Recreation Center

Approved Denied Initials

Remarks

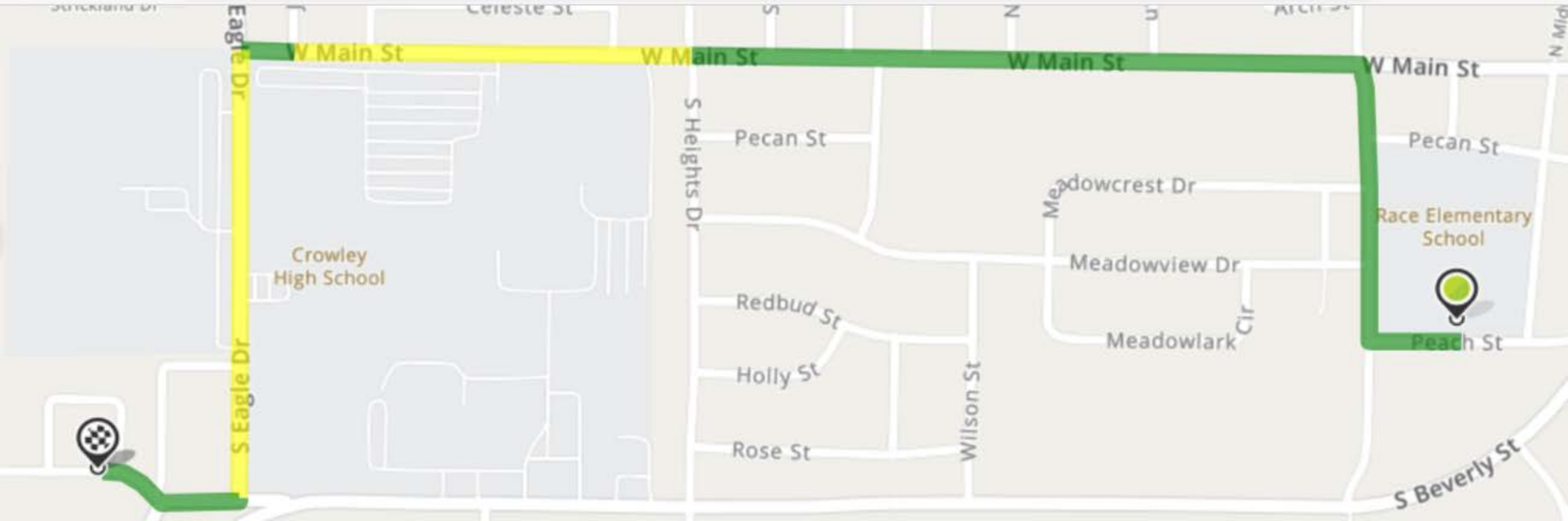
City Council

Approved Denied Initials

Remarks

## Application for Tent Permit

Section 1 – Applicant Information									
Name of Applicant				Today's Date					
Address		City		State	Zip				
Phone Number		Cell Phone Number							
Email									
Section 2 – Person/Organization/Contractor Responsible for Erection of Tent									
Organization									
Address		City		State	Zip				
Phone Number		Cell Phone Number							
Email									
Section 3 - Tent Information									
Location of Tent				Number of Tents	Zoning District				
Purpose of Tent/Usage Description									
Description of Tent (if multiple list details of each tent)									
Size (ft)	Area (sq ft)	Tent Separation (ft)	Side Walls		Additional Info				
1. x			Yes	No					
2. x			Yes	No					
3. x			Yes	No					
4. x			Yes	No					
5. x			Yes	No					
Attach site plan which includes the following: <ol style="list-style-type: none"> <li>1. Accurate site plan with dimensions from property lines and other structures</li> <li>2. Floor plan showing all required exits, no smoking signs, square footage and height of structure</li> <li>3. Occupant Load per manufacturer guidelines</li> <li>4. Membrane type and Fire Resistance Certification (must be attached)</li> <li>5. Locations of fire extinguishers.</li> <li>6. Location of parking</li> <li>7. Location and distance of all heat producing equipment</li> <li>8. Location and distance of all generators</li> </ol>									
Date to be erected			Date to be taken down						
I hereby certify that I have received the property owners consent to erect a temporary tent at the above location for the period of time and purpose stated.  I agree to meet requirements of the International Fire Code regarding tents and other membrane structures and all other regulations or ordinances of the City. I acknowledge that violations of any of the codes, regulations or ordinances will result in immediate revocation of this permit.									
Signature				Date					
Planning and Development		Notes/Special Conditions:							
Approved		Disapproved							
Fire Marshal		Notes/Special Conditions:							
Approved		Disapproved							
Fee - Date Paid		Amount Paid		Permit Issued (Number)					





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/26/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> WARD INSURANCE GROUP 1801 Precinct Line Rd Ste. B Hurst TX 76054	<b>CONTACT NAME:</b> Lori Peabody <b>PHONE (A/C, No, Ext):</b> (817) 605-0065 <b>E-MAIL ADDRESS:</b> lori@wardinsgroup.com <b>FAX (A/C, No):</b> (817) 605-0084
<b>INSURED</b> Crowley Youth Association PO Box 472 Crowley TX 76036	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> USLI <b>INSURER B:</b> <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

**COVERAGES****CERTIFICATE NUMBER:** CL2332707417**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		NPP1594078D	02/07/2024	02/07/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ INCLUDED
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <b>EXCESS LIAB</b> DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N	N / A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	1. MOLESTATION OR ABUSE 2. ASSAULT OR BATTERY			NPP1594078C	02/07/2023	02/07/2024	1. EACH CLAIM \$100,000 1. EACH AGGREGATE \$200,000 2. EACH AGGREGATE \$50,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES** (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER IS LISTED AS ADDITIONAL INSURED ON THE ABOVE LISTED GENERAL LIABILITY POLICY. PARADE COVERAGE INCLUDED.

**CERTIFICATE HOLDER****CANCELLATION**City of Crowley  
201 E Main St.

Crowley

TX 76036

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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## City of Crowley, Texas Mayor and Council Agenda Report

<b>PRESENTER:</b> Cristina Winner, ACM					<b>MEETING DATE:</b> March 7, 2024			
<b>DEPARTMENT:</b> Administration					<b>AGENDA ITEM:</b> VII-4			
<b>SUBJECT:</b> Discuss and consider approving the EDC to enter into a Master Agreement for Event Production Services with Epicenter Productions.								
<b>COORDINATION:</b>	Finance		City Sec	cck	Comm Dev		PW	
	Dept Director		HR		Comm Services		EDC:	
	City Attorney		PD		FD		Admin:	CW

### **BACKGROUND:**

Epicenter Productions (EP) is a reputable Dallas/Fort Worth-based firm specializing in festival and event production services, encompassing talent acquisition, audio, lighting, rigging, security, and more. Their portfolio includes collaborations with various agencies such as the City of Grapevine, Lewisville, Mansfield, Downtown Fort Worth, Inc., Dallas Cowboys, NFR, among others.

The purpose of this agreement is to outline EP's provision of the following services for the Grand Opening event of the Crowley Crossing Plaza:

- Audio, Lighting, Rigging
- Talent Acquisition

Please note that additional items such as fencing, barricades, and security are not included in this initial agreement but will be addressed in a subsequent amendment. The inclusion of these items will be contingent upon the level of talent secured for the event. EP is unable to confirm talent availability for the event date until the EDC has finalized the attached agreement.

### **RECOMMENDATION:**

The staff recommends council approve granting authorization for the EDC Director to proceed with the Master Agreement with Epicenter Productions for the Grand Opening event at the Crowley Crossing Plaza, subject to the completion of contract negotiations and the satisfactory incorporation of requested changes into the agreement.

### **FINANCIAL INFORMATION:**

The initial quote for these services amounts to \$22,206.98, with an additional 10% fee for talent acquisition. While the talent fee has not been finalized, estimated costs range between \$30,000 to \$45,000.

### **ATTACHMENTS:**

1. Master Agreement with Epicenter Productions



Epicenter Productions, LLC  
3717 Commerce Pl,  
Suite G  
Bedford, TX 76021

Client: City of Crowley  
c/o Julie Hepler

Quote by: Zach Crisp  
Our Job #: 24-0176

Job Site: Crowley Crossing Plaza  
201 East Main Street  
Crowley, TX

Load In: 8:00am, April 27, 2024  
Show Time: TBC  
Load Out: 11:00pm April 27, 2024

Terms: 50% Deposit Due upon Execution of Contract, Balance Due April 27, 2024 at 8:00am

### **MASTER AGREEMENT FOR EVENT PRODUCTION SERVICES**

This Master Agreement for Event Management Services ("Agreement") is made by and between Epicenter Productions ("EP"), a Texas partnership with its principal offices at 3717 Commerce Pl, Suite G, Bedford, TX 76021 and City of Crowley located at 201 East Main Street, Crowley, TX (referred to as "Client"), collectively referred to as "Parties."

1. **Engagement**
  - a. Client engages EP to perform the fixed cost event production services ("Services") listed in the contract.
  - b. Client represents that the Event is to be held at the at the location listed in the "Address" field above from the date and time listed in the "Load In" field to the date and time listed in the "Load Out" field.
2. **Fees:** All prices set forth in this Agreement are quoted in United States Dollars (\$US), and all payments by the Client to EP under this Agreement shall be made in United States Dollars (\$US). Unless otherwise stated in writing, fees issued by a written quotation are firm for 30 days from date of quotation. All fees are subject to additional federal, city, and state taxes, if applicable, unless an appropriate exemption certificate is on file at EP offices. All payments must be made by certified check, money order, wire transfer, or cash unless otherwise stipulated in this contract.
3. **Payment Terms:** Client shall compensate EP as defined in the "Terms" field above. Client's failure to pay any of the above-amounts when due shall be considered a material breach of this Agreement. If Customer fails to pay any sum due pursuant to this Agreement within the time required (or if no time is otherwise specified, within three (3) calendar days of the date on which EP makes an oral or written demand for payment), Customer agrees to pay all costs of collection, including attorney's fees, court costs, and all other expenses related to the collection of the amounts due. Nothing set forth in this Agreement shall limit EP's right to collect the amount due under this agreement. EP reserves the right to charge a service charge of 1.5% of the amount due per month, but not in excess of any lawful rate, if Client is delinquent in payment of any invoices.
4. **Expenses:** The Client is responsible for any and all expenses incurred by EP related to the production of this engagement unless otherwise defined in this contract. Expenses shall be itemized and provided by EP to Client within 10 business days of completion on engagement. Client shall reimburse EP in full for all reasonable expenses within 15 business days of receipt of invoice.
5. **License/Permits:** The Client shall secure, at its sole cost, all licenses (including music licensing fees), permits, leases, certificates, and authorizations requested or required by any union, guild, governmental authority, performing rights society, venue owner or any other third party in connection with the engagement, unless otherwise agreed to in this contract. Client agrees to fulfill, or cause to be fulfilled, all terms, conditions, covenants, rules and/or regulations of such parties in connection therewith as well as pay all levies, dues, and fees applicable thereto. Upon request, Client shall provide EP with evidence of the foregoing,





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- provided that EP's failure to request or review same shall not be deemed a waiver of Client's obligations or EP's rights hereunder.
6. Security Interests: In the event the Client shall default on any payments due to EP, EP shall have the right, in addition to and not exclusive of any other rights it may have under the Uniform Commercial Code or otherwise, to enter upon the premises where EP goods are located and retake possession thereof, without notice, free from any claims of Client.
  7. Minimum Contract Amount: In any event, the minimum amount of fixed cost fees to be paid by Client to EP under this Agreement is the amount listed in the above "Fee" field. The Client, upon signing this Agreement or having done so by a representative, acknowledges his or her authority to do and assumes full responsibility for the amount stated above and all terms and conditions of the contract.
  8. Client's Ability To Pay: If, in the opinion of EP, the financial condition of the Client becomes impaired or unsatisfactory, EP may at any time limit or cancel the provisions of this contract, and all monies due including fees and expenses shall become immediately due and payable to EP prior to any further fulfillment of obligations by EP as defined in this contract.
  9. Effective Date: Termination. This Agreement is effective as of the Date of Acceptance by EP. This Agreement shall commence on the Effective Date and shall continue in full force and effect thereafter unless and until it is terminated or expires in accordance with the provisions of this Agreement or until completion of the services provided for herein. Upon the termination of the Agreement, neither party shall have any liability to the other party, except that Client shall remain obligated for the minimum contract amount set forth, any prior breaches of this Agreement, or the breach of any provision of this Agreement that requires or reasonably contemplates the performance or existence of obligations by either party after termination of the Agreement, including without limitation below. In the event that Client terminates this Agreement for any reason, EP shall not be obligated to return any amounts paid by Client to EP prior to the date of termination.
  10. Relationship of Parties. This Agreement shall not render EP or its employees or contractors as employees, partners, agents, members or joint ventures of or with Client. Client shall not be responsible for withholding taxes from EP's fees, and EP shall have no claim against Client for any employment related benefits of any kind. Nothing in this Agreement shall preclude or limit EP from providing event management services for other clients. No agent, employee, or representative of EP has any authority to bind EP to any affirmation, representation, or promise of goods or services to be provided unless such statements are made here in writing within this contract.
  11. Confidentiality. Each party acknowledges that during the performance of this Agreement, it will have access to and become acquainted with certain confidential business information, trade secrets, innovations, marketing programs, training methods and materials, client lists and client names, vendor lists and vendor names, business methods, operations, plans, manual and records owned or used by the other party in connection with its business (collectively, "the Confidential Information"). Each party acknowledges that the Confidential Information is not generally known by third parties, that it is used by the other party to obtain a competitive advantage over its competitors, and that protection of the Confidential Information against unauthorized disclosure and use is critically important. Each party agrees not to, directly or indirectly, communicate, publish or disseminate in any manner, or disclose to any person or entity, any of the other party's Confidential Information, or use or copy any of it in any manner, either during the term of this Agreement or any time thereafter, except as specifically authorized by the other party. Each party has the exclusive right, title and interest in and to its own Confidential Information, and is has no right, title, interest or licenses in or to the other party's Confidential Information.  
Upon the termination of this Agreement, or whenever requested by the other party, each party shall immediately deliver to the other party all of the other party's Confidential Information, including all copies thereof, in its possession or control, as well any notes, records or other materials pertaining to the other party's Confidential Information.
  12. Disclaimer of Warranties: Limitation of Liability. Services shall be provided by EP to Client on an "as is" basis without any express or implied warranties of any kind, ESPECIALLY



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3717 Commerce Pl,  
Suite G  
Bedford, TX 76021

Client: City of Crowley  
c/o Julie Hepler

DISCLAIMING, WITHOUT LIMITATION, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. EP does not warrant that its Services will meet Client's requirements or that its Services will be error-free. In no event shall EP be responsible for any acts, errors, or omissions by EP partner vendors or any third parties.

13. THE LIABILITY FOR EITHER PARTY RELATED IN ANY WAY TO **THEIR** AGREEMENT, OR TO SERVICES PROVIDED UNDER THIS AGREEMENT, SHALL NOT EXCEED THE TOTAL OF THE FEES PAID BY THE CLIENT TO EP FOR EVENT MANAGEMENT SERVICES RENDERED, WHETHER SUCH LIABILITY ARISES FROM CONTRACT, TORT OR OTHER CLAIMS. NEITHER PARTY SHALL BE LIABLE TO THE OTHER OR ANY OTHER PARTY FOR ANY LOST PROFITS OR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, EXEMPLARY OR OTHER DAMAGES.

14. Notices.

- a. The points of contract for any notices or other communications required or permitted by this Agreement are:

For EP:

Zachary Crisp  
Epicenter Productions, LLC  
3717 Commerce Pl, Ste G  
Bedford, TX 76021  
817-756-4300

For Client:

City of Crowley  
Julie Hepler  
Mobile: 817-713-0722

- b. Notices given by fax or email shall be effective upon transmission. Notices given by mail shall be effective three (3) calendar days after mailing. Any notice or other communication required or permitted by this Agreement shall be deemed to have been sufficiently given when personally delivered, transmitted by fax, or sent by express delivery or certified mail.

15. Unenforceability of Provisions: Waiver. If any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of this Agreement. This Agreement shall be constructed as if such invalid, illegal, or unenforceable provision had never been contained herein. Any failure to enforce any provision of this Agreement shall not operate as a waiver of such provision or of any other provision, nor shall any waiver of any provision of this Agreement operate as a waiver of any other breach of such provision or of any other provision.

16. Right to operate EP equipment: At all times, all equipment provided under this contract shall remain in the sole possession and control of EP, and all decisions regarding the use and operation of the equipment shall be in the sole discretion of EP or its designated agent.

17. Equipment Suitability: Client represents that he or she has reviewed the equipment listed in Exhibit A to be provided by EP, and has determined that such equipment, or its equivalent, shall be sufficient to meet Client's needs hereunder. EP reserves the right to alter the equipment provided, where the substitute equipment would be considered similar and adequate.

18. Client agrees that EP has the right, without financial liability or penalty, to terminate or refuse to provide services, if, in the judgment of the EP representative, the safety of EP personnel or equipment, and/or the safety of performers, production staff, or audience is jeopardized by the venue or any other circumstances at the event. For outdoor events, EP may invoke this clause for inclement weather including, but not limited to, precipitation, high winds, lightning, and sub-freezing temperatures. This clause may be invoked under the threat of inclement weather,



- such as an imminent thunderstorm, in order to allow sufficient time to protect equipment and personnel from danger.
19. The client assumes full responsibility for the safety of the guests, customers or staff and agrees to maintain conditions that will **now** inhibit the performance of EP or cause injuries, loss or damage to EP's equipment or representatives.
  20. **Electricity:** Client acknowledges that he or she is fully responsible, at his or her own cost, for providing electricity needed to properly operate the equipment listed in Exhibit A, unless otherwise stated.
  21. **Cancellation:** This contract may not be cancelled without the written consent of EP and the Client. In the event the Client desires to cancel this contract, all remaining monies due up to the amount of the total fee referenced above, **plus a \$250 cancellation fee**, will become due in full and payable immediately to EP. In the event this contract is cancelled by EP, all monies paid for services not yet rendered shall be refunded to Client. Requests for cancellation must be in writing.
  22. **Force Majeure:** Notwithstanding the foregoing, neither Party shall be liable for, and each Party shall be excused from its failure to perform its respective obligations hereunder due to any acts of God, acts of war, civil disorder, rebellion or revolution, strikes, epidemics, earthquakes, any act or order of any public authority, and any other cause or event, similar or dissimilar, beyond EP's control, provided that such failure could not have been reasonably anticipated and could not have been prevented by **reasonable precautions** or circumvented reasonably through the use of alternative sources, or other reasonable means. EP shall not be obligated to return any amounts paid by Client to EP in the event that either Party invokes the provisions of the Paragraph.
  23. **Inclement Weather:** EP's obligations hereunder shall be excused and EP shall have no liability to Client if EP determines in good faith that the production is (or is likely to be) rendered impossible, hazardous, or is otherwise prevented or impaired due to inclement weather. It is agreed and understood that that the decision to **delay** or cancel any engagement hereunder due to weather conditions shall be made solely by EP. In such event, Client shall remain liable to EP for the full contract price defined herein.
  24. **Liability:** Except as otherwise specifically provided herein, Client assumes full responsibility and liability for the **payment of any and all** costs, expenses, charges, claims, losses, liabilities and/or other damages **related to** or based upon the presentation or production of the engagement.
  25. **Indemnification:** Client agrees to indemnify and hold harmless EP and each of its respective employees, agents, and contractors from and against any claims, costs (including, without limitation, reasonable attorney's fees and court costs), expenses, damages, liabilities, losses and/or judgements arising out of, or in connection with, any claim, demand or action made by any party if such are (or are alleged to be) a direct or indirect consequence of the engagement or any breach or **alleged breach** of any warranty, representation, agreement, or covenant made by EP herein.
  26. **Insurance:** Client agrees to provide comprehensive general liability insurance including, without limitation, coverage to protect against any and all persons or property as a consequence of the installation and/or operation of the equipment provided by EP or its employees, agents, or contractors. Such liability insurance shall be in the amount required by the venue, but in no event shall be less than One Million Dollars (\$1,000,000.00) combined single limit for bodily injury and property damage. Such insurance shall be in full force and effect at all times that EP are on property. EP shall be listed as additionally named insurers under such insurance and this shall be indicated on the pertinent certificate of insurance. Certificates of insurance relating to the coverage listed above shall be furnished by Client to EP at least 14 days prior to the engagement. EP's failure to request or review such insurance certificates shall not affect EP's rights or Client's obligations hereunder.
  27. **Governing Laws: Forum: Construction.** The local laws of the State of Texas shall govern this Agreement. The Parties consent to the non-exclusive jurisdiction of the state and federal courts of the State of Texas for the adjudication of any contract, tort or other claim relating in any way to this Agreement or Services provided by EP to Client. The terms of this Agreement



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Client: City of Crowley  
c/o Julie Hepler

- are not to be construed against any one party but are to be construed as if both Parties prepared it.
28. Amendments: Assignments: Binding Effect. This Agreement shall not be amended, changed or modified except in writing signed by both Parties. Neither party may assign nor transfer all or any part of this Agreement without the prior written consent of the other Party. Subject to the foregoing sentence, the Agreement shall be binding upon and inure to the benefit of the Parties and their successors and assigns. This Agreement shall not be binding unless and until both Parties have signed it below.
29. Authority: Each Party represents that the individual signing this Agreement in its behalf has the full right and authority to do so and to fully bind his or her respective party without any further approvals. Each individual signing below unconditionally, jointly, and severally agrees to be bound by the terms of this Agreement, including without limitation the obligation to pay EP all sums when due and pursuant to the Agreement.
30. Exhibit A is hereby incorporated into this Agreement, attached below.
31. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the matters set forth herein and supersedes any prior oral or written agreements, representations or warranties. The Parties acknowledge that no one has made any promise, representation or warranty whatever, express or implied, not contained in this Agreement, to induce them to execute this Agreement.
32. Counterparts. This agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original copy, and all of which together shall constitute one agreement binding on all parties hereto, notwithstanding that all parties shall not have signed the same agreement.
33. Contract Amount.
- a. Estimated Productions Cost, as per Exhibit A - \$22,206.98
  - b. Talent Buying Fee, based on \$45,000 Budget - \$4,500 (or 10% of Total Fee)
  - c. Talent Fee - \$45,000
  - d. Additional Items not included – Fencing, Barricade, Security, Tents, additional needs from Artist(s)/Band(s)

In witness whereof, the Parties have executed this Agreement in Bedford, TX

Epicenter Productions:

Client:

BY: \_\_\_\_\_

BY: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



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EXHIBIT A



Epicenter Productions, LLC  
3717 Commerce Pl  
Suite G  
Bedford, TX 76021  
US  
Phone: (817) 756-4300  
Fax: (817) 756-4304  
www.epicenterproductions.net

Quote

Quote Number: 24-0176  
Downtown Plaza Grand Opening

Client	Bill To	Venue / Site
City of Crowley Julie Hepler Mobile: 817-713-0722 Email: jhepler@ci.crowley.tx.us	City of Crowley Phone: 817-297-2201	Crowley Crossing Plaza 201 East Main Street Crowley, TX

Account Manager	Shipping Method	Customer PO	Warehouse	Terms	Tax Rule
Zach Crisp	Delivery		Epicenter Productions, LLC	In Advance	Tax Exempt

Ship Date	Load In	Show Start	Load Out	Return Date	Discount
4/27/2024 7:00 AM	4/27/2024 8:00 AM		4/27/2024 11:00 PM	4/28/2024 1:00 AM	

Type	Qty.	Description	Note	Time	Rate	Price	Price Ext.
<b>Audio</b>							
Rental	2	Yamaha CL5 Digital Mixing Console					
Rental	12	RCF TTL33a Powered Line Array Module					
Rental	1	RCF RD Net Control 2					
Rental	1	Lake LM44 Digital Audio System Processor					
Rental	6	RCF TTS36-A Dual 18" Subwoofer					
Rental	1	Standard Mic Package					
Rental	8	d&b M2 Monitor					
Rental	1	Standard Microphone Stands Pkg					
Rental	1	48 Input Cable Pkg					

Audio Total: \$7,041.80

<b>Lighting</b>							
Rental	1	High End Systems Full Boar 4					
Rental	16	Encore LP12Z IP					
Rental	8	Hydro Spot 2					
Rental	1	DMX Cabling Package					
Rental	12	5' DMX 5 PIN	White				
Rental	12	10' DMX 5 PIN	Green				
Rental	6	50' DMX 5 PIN	Purple				
Rental	1	100' DMX 5 PIN	Yellow				
Rental	1	Swisson XPD-28 2:8 DMX Splitter					
Rental	1	EliteCore CAT 5 > 4xM 5PIN DMX Shuttle					
Rental	1	EliteCore CAT 5 > 4xF 5PIN DMX Shuttle					
Rental	1	100' Generic CAT6					

Lighting Total: \$4,600.18

<b>Rigging</b>							
Rental	4	TAF FTB L-5 - 5' Bolt-Together Truss					
Rental	6	TAF FTB-L-10 - 10' Bolt-Together Truss					
Rental	6	30 x 30 Heavy Bolt Baseplate					

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c/o Julie Hepler

Epicenter Productions, LLC

Quote (Quote Number: 24-0176)

Type	Qty.	Description	Note	Time	Rate	Price	Price Ext.
Rental	2	Sumner Eventer 20 - 20' 800lb Crank Stand					
						<b>Rigging Total:</b>	<b>\$800.00</b>
<b>Power</b>							
Rental	1	75 kVA Generator					
Rental	1	200 Amp PowerRACK with (6)L21-30, (6)20A, and Metering	Audio				
Rental	1	Whirlwind 200AMP 3-Phase Distro	Lighting				
Rental	1	25' #2 Feeder CAM->CAM					
Rental	2	50' 2/0 Cam->Cam Set					
Rental	6	1' L21-30 End Quad					
Rental	2	25' Black L21-30					
Rental	1	50' Black L21-30					
Rental	2	100' Black L21-30					
Rental	1	200' Black L21-30					
Rental	2	100' Socapex -> Socapex					
Rental	2	125' Socapex -> Socapex					
Rental	4	18' Socapex to True1 Fanout					
						<b>Power Total:</b>	<b>\$2,105.00</b>
<b>Labor</b>							
Labor	1	Production Manager	Load In, Setup, Rehearsal, Operate, Load Out, Strike				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Labor	2	A1 - Audio Engineer	Load In, Setup, Rehearsal, Operate, Load Out, Strike				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Labor	1	L1 - Lighting Engineer	Setup, Rehearsal, Operate, Load Out				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Labor	1	Master Electrician	Load In, Setup, Rehearsal, Operate, Load Out, Strike				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Labor	1	Producer	Load In, Setup, Rehearsal, Operate, Load Out, Strike				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Labor	6	Stage Hand	Load In				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Labor	4	Stage Hand	Setup				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
Note		Band Load In					
Labor	6	Stage Hand	Load Out				
		4/27/2024 7:00 AM - 4/28/2024 1:00 AM					
						<b>Labor Total:</b>	<b>\$6,160.00</b>

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Epicenter Productions, LLC

Quote (Quote Number: 24-0176)

X

Subtotal:	\$20,706.98
Sales Tax:	\$0.00
Discount:	\$0.00
Loss Damage Wavier:	\$0.00
Delivery and Pickup:	\$1,500.00
Total:	\$22,206.98
Total Applied Payments:	\$0.00
Balance Due:	\$22,206.98

DRAFT

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