EST. 1955
SPRING VALLEY
VILLAGE

Regular City Council Meeting
March 22, 2022
6:00 p.m.

Marcus Vajdos, Mayor
Bo Bothe
Tom Donaho

Allen Carpenter, Mayor Pro Tem
David Dominy
Joy McCormack

EST. 1955
SPRING VALLEY
VILLAGE

Notice is Hereby Given of a Regular Meeting of the City Council City of Spring Valley Village, Texas, 1025 Campbell Road, Spring Valley Village, Texas, in the Council Chambers, Tuesday, March 22, 2022, beginning at 6:00 p.m., For the Purpose of Considering and Acting upon the Following Items of Business:

A quorum of the Mayor and Council Members will be physically present. Some Council Members may participate by videoconference in accordance with the provisions of Section 551.127 of the Texas Government Code.

The meeting agenda and agenda packet are posted online at www.springvalleytx.com.

The video link to this meeting is https://us02web.zoom.us/j/83448256871

The public toll-free dial-in numbers to participate in the telephonic meeting are 1-346-248-7799 (Houston), 1-253-215-8782 (US), and 1-301-715-8592 (US); enter the Meeting ID: 834 4825 6871 and #.

The public will be permitted to offer public comments telephonically as provided by the agenda and as permitted by the presiding officer during the meeting.

A recording of the telephonic meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request.

1. **CALL THE ROLL AND ANNOUNCE A QUORUM IS PRESENT**

2. **INTRODUCTIONS**

3. **PROCLAMATIONS / ANNOUNCEMENTS / SWEARING-IN**

   None.

4. **PUBLIC COMMENTS**

   At this time, any person with City-related business may speak to the Council. In compliance with the Texas Open Meetings Act, the City Council may not deliberate. **Comments from the public should be limited to a maximum of three (3) minutes per individual speaker.**

5. **CONSENT AGENDA**

   All matters listed under 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.

5.1 Minutes for Regular City Council Meeting on February 22, 2022

5.2 Resolution Number 22-XX - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, RATIFYING THE ACTIONS OF THE CITY ADMINISTRATOR IN EXECUTING A PROPOSAL BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND IDS ENGINEERING GROUP FOR GIS UPDATES FOR WATER, SANITARY AND STORM SEWER SYSTEM MAPPING; PROVIDING FOR INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.

5.3 Approval of Pay Estimate No. 10 for Loeser, Traweek, Lone Star, West Tex Pavement & Utility Improvements Project to Conrad Construction Co., LTD. of $221,464.33

5.4 Resolution Number 22-XX - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPROVING THE TERMS AND CONDITIONS OF CHANGE ORDER NUMBER 7 TO THE AGREEMENT BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND CONRAD CONSTRUCTION COMPANY, LTD., FOR THE LOESER, TRAWEEK, LONE STAR, WEST TEX PAVEMENT AND UTILITIES IMPROVEMENT PROJECT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AUTHORIZING THE MAYOR TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE SUCH AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

5.5 Approval of Pay Estimate No. 4 for Ground Storage Tank No. 2 Replacement Project (CSB# 2021-05-101) to W.W. Payton Corporation in the amount of $67,500.00.

OLD BUSINESS

6. **UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** February 2022 Police Department Staff Report (Chief Evans):

    1. Number of Calls for Service
    2. Number of Traffic Violations

7. **UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** Activities of the Village Fire Department Commissioners Meeting on February 23, 2022 and Any Special Meetings That May Have Occurred since February 23, 2022. (Mayor Pro-Tem Carpenter / Council Member Bothe)

8. **UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** Meeting with Mayor, Mayor Pro Tem, City Administrator, Police Chief, and City Attorney As Directed by Council During the February 22, 2022 Council Workshop Meeting Regarding Proposed Job Alignment and Salary Ranges For All Employees Based on 50th Percentile and Implementation of Market Adjustments.

NEW BUSINESS

9. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Presentation and

Acceptance of Fiscal Year 2020-2021 Audited Comprehensive Annual Financial Report Prepared by Belt, Harris Pechacek, LLLP, Certified Public Accountants.

10. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Ordinance No. 2022-XX - AN ORDINANCE OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, ADOPTING AMENDMENT NO. 3 TO THE ORIGINAL BUDGET OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, FOR THE FISCAL YEAR 2020-2021; FUNDING CERTAIN OBLIGATIONS OF THE CITY DURING THE BUDGET PERIOD NECESSARY FOR THE PROVISION OF CITY SERVICES; CONTAINING FINDINGS; PROVIDING FOR SEVERABILITY; AND PROVIDING OTHER DETAILS RELATING TO THE SUBJECT.

11. **DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** Future City Special Events and Activities. (Mayor Vajdos)

12. **DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** "No Parking Any Time" Zone on Fries Road As Well As Other Roads for Which a "No Parking Any Time" Zone Has Been Adopted But Signage Has Not Been Installed.

13. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Award Of Competitive Sealed Bid Number CSB#2022-01-101 For Cedarspur, Burkhart, and Winningham (East of Voss) Paving and Utility Improvements Project To MetroCity, LLC In An Amount Not To Exceed $1,365,593.00 (Total Bid Amount).

14. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Ordinance No. 2022-XX: AN ORDINANCE OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, DECLARING UNOPPOSED CANDIDATES IN THE MAY 7, 2022 GENERAL CITY ELECTION ELECTED TO OFFICE; PROVIDING FOR THE INCORPORATION OF PREAMBLE; CANCELING THE MAY 7, 2022 GENERAL CITY ELECTION; PROVIDING A SEVERABILITY CLAUSE, AND AN EFFECTIVE DATE.

15. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Resolution Number XX-22 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPOINTING A CHIEF MUNICIPAL COURT PROSECUTING ATTORNEY OF THE SPRING VALLEY VILLAGE MUNICIPAL COURT; AND PROVIDING AN EFFECTIVE DATE.

16. **UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** Briefing by City Staff:
    1. Status of New Production Well
    2. Status of Loeser, Traweek, Lone Star and W. Tex Paving and Utility Improvements Project
    3. Status of Replacement of Ground Storage Tank #2
    4. Status of Bingle Road Road Diet
    5. Student Art Display in City Hall

17. **EXECUTIVE SESSION**: The City Council Will Now Hold A Closed Executive Meeting Pursuant To The Provision Of Chapter 551, Government Code, Vernon's Texas Codes Annotated, In Accordance With The Authority Contained In:

17.1 Section 551.071. Consultation with Attorney regarding pending or contemplated litigation or a matter in which the duty of the City Attorney requires to be discussed in closed meeting.

18. RECONVENE

19. CONSIDERATION AND POSSIBLE ACTION CONCERNING: Matters Discussed in Executive Session.

20. ADJOURNMENT

Agenda items may not necessarily be considered in the order that they appear. With regard to any item, Council may take various actions, including but not limited to rescheduling an item in its entirety or for particular action at a future date or time.

The City Council reserves the right to convene in executive session from time to time as deemed necessary during this meeting to discuss any of the matters listed in the agenda, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts & Donations), 551.074 (Personnel Matters), 551.076 (Deliberations Regarding Security Devices) or 551.087 (Deliberations Regarding Economic Development Negotiations).

I certify that a copy of the March 22, 2022 agenda of items to be considered by City Council was posted on or before the 18th day of March, 2022, at 12:00 p.m. pursuant to the Open Meetings Act, Chapter 551 of the Texas Government Code.

Attest: Roxanne Benitez

Roxanne Benitez, TRMC, CPM, CMC
City Secretary

In compliance with the Americans with Disabilities Act, this facility is wheelchair accessible and accessible parking spaces are available. To better serve attendees, requests for accommodations or interpretive services should be made 48 hours prior to this meeting. Please contact the City Secretary's office at 713-465-8308, Fax 713-461-7969, or Email secretary@springvalleytx.com for further information.

Consent Agenda Items

MINUTES OF THE REGULAR CITY COUNCIL MEETING
CITY OF SPRING VALLEY VILLAGE, TEXAS
TUESDAY, FEBRUARY 22, 2022 AT 6:00 P.M.
IN THE COUNCIL CHAMBERS OF CITY HALL
1025 CAMPBELL ROAD, HOUSTON, TEXAS

1. CALL THE ROLL AND ANNOUNCE A QUORUM IS PRESENT

With a quorum of the Council Members present, the Regular Meeting of the Spring Valley Village City Council was called to order by Mayor Vajdos at 6:15 p.m.

Members Present:
Mayor Marcus Vajdos
Mayor Pro Tem Allen Carpenter
Council Member Bo Bothe
Council Member David Dominy
Council Member Joy McCormack

Members Absent:
Council Member Tom Donaho

2. INTRODUCTIONS

Julie M. Robinson, City Administrator
Zachary Meadows, Director of Community Development
Roxanne Benitez, City Secretary
Michelle Yi, City Treasurer
Arthur Faiello, Director of Public Works
Silvia Chiapponi, Assistant to the City Administrator
Loren Smith, City Attorney
Mark Schulze, Police Captain
David Dixon, Police Commissioner

3. PROCLAMATIONS / ANNOUNCEMENTS / SWEARING-IN

None.

4. PUBLIC COMMENTS

At this time, any person with City-related business may speak to the Council. In compliance with the Texas Open Meetings Act, the City Council may not deliberate. **Comments from the public should be limited to a maximum of three (3) minutes per individual speaker.**

None.

5. CONSENT AGENDA

All matters listed under 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.

5.1 Minutes for Regular Called City Council Meeting on January 25, 2022

5.2 Resolution No. 22-XX – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPOINTING A MEMBER TO THE BOARD OF DIRECTORS OF THE HARRIS-GALVESTON SUBSIDENCE DISTRICT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.

5.3 Resolution No. 22-XX - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, RATIFYING THE ACTIONS OF THE CITY ADMINISTRATOR IN EXECUTING PAY ESTIMATE NUMBER 1 TO W. W. PAYTON CORPORATION IN THE AMOUNT OF $281,025.00 PURSUANT TO THE AGREEMENT BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND W. W. PAYTON CORPORATION FOR THE REPLACEMENT OF GROUND STORAGE TANK PROJECT (CSB #2021-05-101); PROVIDING FOR INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.

5.4 Resolution No. 22-XX - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, RATIFYING THE ACTIONS OF THE CITY ADMINISTRATOR IN EXECUTING PAY ESTIMATE NUMBER 2 TO W. W. PAYTON CORPORATION IN THE AMOUNT OF $129,870.00 PURSUANT TO THE AGREEMENT BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND W. W. PAYTON CORPORATION FOR THE REPLACEMENT OF GROUND STORAGE TANK PROJECT (CSB #2021-05-101); PROVIDING FOR INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.

5.5 Approval of Pay Estimate No. 3 for Ground Storage Tank No. 2 Replacement Project (CSB# 2021-05-101) to W.W. Payton Corporation in the amount of $55,980.00.

5.6 Approval of Pay Estimate No. 9 for Loeser, Traweek, Lone Star, West Tex Pavement & Utility Improvements Project to Conrad Construction Co., LTD. of $ 277,473.00.

Council Member McCormack made a motion to approve all items on the Consent Agenda, and Council Member Carpenter seconded the motion. Motion carried 4-0.

OLD BUSINESS

6. UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING: January 2022 Police Department Staff Report (Chief Evans):

Captain Schulze provided the report on behalf of Chief Evans.

1. Number of Calls for Service – 2, 623
2. Number of Traffic Violations – 1,512

7. UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING: Activities of the Village Fire Department Commissioners Meeting on January 19, 2022 and Any Special Meetings That May Have Occurred since January 19, 2022. (Mayor Pro-Tem Carpenter / Council Member Bothe)

Mayor Pro Tem Carpenter advised that the vacant positions for a paramedic and administrative assistant have been filled. He also advised that a house fire occurred in Piney Point Village. Mayor Pro Tem Carpenter advised that the Houston Fire Department came to assist after the fire had ceased, but assisted with putting away fire equipment. He also advised that the Fire Commissioners Board would soon enter into discussions regarding the staffing of a second ambulance. Mayor Pro Tem Carpenter advised that the Village Fire Department is going through the punch list items regarding the building renovation project. He also advised that the Board discussed maintenance repairs to the fire department tower and roof surrounding the tower.

8. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Ordinance No. 2022-XX - AN ORDINANCE OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, REVISING THE DEFINITION OF "RESTRAINT" IN SECTION 2.101, DEFINITIONS, OF ARTICLE 2.100, ANIMAL CONTROL REGULATIONS, OF CHAPTER 2, ANIMAL CONTROL, OF THE CODE OF ORDINANCES OF THE CITY, TO DELETE SUBSECTION (e); AMENDING CHAPTER 2, ANIMAL CONTROL, BY THE ADOPTION OF A NEW ARTICLE 2.1400, UNLAWFUL RESTRAINT OF DOG, AND RENUMBERING THE CURRENT ARTICLE 2.1400 TO 2.1500; PROVIDING FOR THE INCORPORATION OF PREAMBLE; PROVIDING A PENALTY OF AN AMOUNT NOT TO EXCEED $2,000 FOR EACH DAY OF VIOLATION OF ANY PROVISION HEREOF; AND PROVIDING A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, AND AN EFFECTIVE DATE.

Mayor Vajdos read the Ordinance by caption only. City Administrator Julie Robinson advised that amendments included in the presented ordinance were based on feedback Staff received at the January 25, 2022 City Council meeting. She also advised that other language was included based on recent legislative changes. After a brief discussion, Council Member McCormack made a motion to approve Ordinance No. 2022-04, including adding the word "physical" before leash in Section 2(c), and Council Member Bothe seconded the motion. Motion carried 4-0.

NEW BUSINESS

9. **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Resolution No. 22-XX – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPROVING AMENDMENT #6 TO THE VILLAGE FIRE DEPARTMENT INTERLOCAL COOPERATION AGREEMENT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AUTHORIZING EXECUTION OF THE INTERLOCAL AGREEMENT BY THE MAYOR; AND PROVIDING AN EFFECTIVE DATE.

Mayor Vajdos read the Resolution by caption only. Council Member Carpenter made a motion to approve Resolution No. 22-12, and Council Member McCormack seconded the motion. Motion carried 4-0.

10. **BRIEFING AND DISCUSSION CONCERNING:** Quarterly Investment Report For Period Ending December 31, 2021.

City Treasurer Michelle Yi presented the Quarterly Investment Report for the period ending December 31, 2021.

11. UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING: Briefing by City Staff:

1. Status of New Production Well

   Director of Public Works Arthur Faiello advised that the well was running and physically complete. He also advised that the final pay application would be presented at the March 22 City Council meeting.

2. Status of Loeser, Traweek, Lone Star and W. Tex Paving and Utility Improvements Project

   Director of Public Works Arthur Faiello advised that all of the underground work and most of the paving had been completed. He also advised that 30 percent of the concrete had been poured and anticipated 50 percent of the concrete work to be completed by the end of the week.

3. Status of Replacement of Ground Storage Tank #2

   Director of Public Works Arthur Faiello advised that the coating of the tank interior had been completed, and the contractor did an excellent job. He also advised that the exterior of the well is currently being primed.

4. Status of Award of Bid for Winningham, Cedarspur, Burkhart (east of Voss) Pavement & Utility Improvement Project

   Director of Public Works Arthur Faiello advised that Staff was reviewing bids and would present the award of bid at the March 22 City Council meeting. City Administrator Julie Robinson advised that four bids were received with two bids within budget. She also advised that they were currently reviewing the engineer's recommendations.

5. Status of Bingle Road Road Diet

   Director of Public Works Arthur Faiello advised that there was no update on the project and added that Assistant to the City Administrator Silvia Chiapponi was in communications with the City of Houston.

7. Status of Additional Showers in City Hall and Police Department

   Director of Public Works Arthur Faiello advised that the showers had been completed the week prior.

6. Negotiation of New Franchise Agreement with CenterPoint Gas

   City Administrator Julie Robinson advised that Spring Valley Village, as well as other area cities, have retained Thomas Brocato, with Lloyd Gosselink Rochelle & Townsend, P.C. to represent the City as well as other area cities in their negotiations with CenterPoint Gas. She also advised that the legal fees would be significantly less as several other cities have joined together in retaining Mr. Brocato.

12. <u>ADJOURNMENT</u>

Council Member Carpenter made a motion to adjourn the meeting at 6:51 p.m., and Council Member Bothe seconded the motion. Motion carried 4-0.

Signed: ___________________________________
Marcus Vajdos
Mayor

Attest: ___________________________________
Roxanne Benitez, TRMC, CPM, CMCC
City Secretary

MEETING DATE:	March 22, 2022
TOPIC:	**Resolution Number 22-XX** **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, RATIFYING THE ACTIONS OF THE CITY ADMINISTRATOR IN EXECUTING A PROPOSAL BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND IDS ENGINEERING GROUP FOR GIS UPDATES FOR WATER, SANITARY AND STORM SEWER SYSTEM MAPPING; PROVIDING FOR INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.**
BACKGROUND:	The City's water, storm sewer, and sanitary sewer mapping system was last updated in 2013 and primarily in hard copy. The City now has a geographic information system ("GIS") in place, and hard copy information needs to be converted to electronic format and incorporated into the GIS. On December 7, 2021, the Texas Commission on Environmental Quality (TCEQ) performed a Comprehensive Compliance Investigation (CCI) of the City's water system. One of the areas identified as needing immediate attention from the CCI is an updated water system map that includes water system valve locations. Updating the City maps has been needed for many years and now that our water system map must be updated per TCEQ, staff determined that the City should also have the storm and sanitary sewer maps updated including field confirmation for accuracy. The City requested and received a proposal from IDS Engineering to develop an updated GIS water, sanitary and storm sewer maps including field confirmation for a total amount of $37,800.00. In order to get the water system mapping started so the City could meet the TCEQ requirements, I executed the proposal on February 22, 2022. IDS will then proceed with the rest of the utility system mapping. Funding for this work will come out of the Utility Fund Unassigned Fund balance. This Resolution ratifies my execution of the proposal with IDS Engineering Group for the City of Spring Valley Village.
RECOMMENDATION:	Staff recommends approval of the Resolution.
ATTACHMENTS:	• Resolution Number 22-XX
FUNDING ISSUES:	☐ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project # ☒ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $________ from Acct/Project# ___________ will be

	transferred to Acct/Project# __________ ☒ $_37,800_ from unassigned fund balance will be used and added to Acct/Project# _20-10-4605__ ☐ will be added to Revenue Acct# _____ and added to Expenditure Acct/Project# _____
FINANCE VERIFICATION OF FUNDING:	

SUBMITTING STAFF MEMBER:	**CITY ADMINISTRATOR APPROVAL:**
Julie M. Robinson, City Administrator	

RESOLUTION NUMBER 22-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, RATIFYING THE ACTIONS OF THE CITY ADMINISTRATOR IN EXECUTING A PROPOSAL BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND IDS ENGINEERING GROUP FOR GIS UPDATES FOR WATER, SANITARY AND STORM SEWER SYSTEM MAPPING; PROVIDING FOR INCORPORATION OF PREAMBLE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on February 28, 2022, the City Administrator executed Proposal with IDS Engineering Group for their services for GIS updates for water, sanitary and storm sewer system mapping ("Proposal"), a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference, on behalf of the City of Spring Valley Village; and

WHEREAS, upon review and consideration of all matters attendant and related thereto, the City Council hereby finds and determines that: (1) it is in the best interests of the City of Spring Valley Village and its citizens to execute the Proposal; and (2) that the actions of the City Administrator in executing the Proposal should be ratified in all respects.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, THAT:

Section 1. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. The actions of the City Administrator taken for and on behalf of the City in executing the Proposal on behalf of the City of Spring Valley Village are ratified in all respects.

Section 3. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED on this the 22nd day of March, 2022.

____
Marcus Vajdos, Mayor
City of Spring Valley Village, Texas

ATTEST:

____
Roxanne Benitez, City Secretary
City of Spring Valley Village, Texas

EXHIBIT “A”

TO

RESOLUTION NUMBER 22-XX

IDS Engineering Group

February 1, 2022

Ms. Julie Robinson
City of Spring Valley Village
1025 Campbell Road
Houston, Texas 77055

Reference: Proposal to Perform Professional Engineering Services for
GIS Updates for Water, Sanitary, and Storm Sewer Mapping
City of Spring Valley Village, Texas
IDS Job No. 2316-005-00

Dear Ms. Robinson:

IDS Engineering Group (IDS) is pleased to present our proposal to perform professional engineering for updates to the City's GIS geodatabase for the City's water, sanitary and storm sewer systems. Further details on the scope of professional services is provided as follows:

1. Update GIS Geodatabase of Water System Attritubutes

Utilizing hard copy mapping provided by the City for the water system, IDS will update the water system data to include water line sizes, valve locations, fire hydrant locations. Lines identified as abandoned will also be included.

The deliverables shall consist of a formal geodatabase file with associated layers/references in format suitable for use and access with the host of ESRI software suites.

IDS will utilize the map provided by the City with hand written notes for this task. The base map developed will incorporate the latest aerial imagery and roadway network data available from the City.

The geodatabase will use the existing water system that was provided to IDS. Based on the supplied mapping, IDS will incorporate the locations of the water lines and each segment will be tagged with attributes for line diameter, material type and estimated construction date, if provided. Valves and fire hydrants will also be included in the geodatabase and tagged with estimated construction date and size as appropriate. The attributes will be limited to the extent of data supplied by the City.

This task does not include any field confirmation or review of other water system plans, digital or hard copy.

2. Update GIS Geodatabase of Sanitary and Storm Sewer System Attributes

Utilizing hard copy mapping, record drawings and other information provided by the city, IDS will update the sanitary and storm sewer system data to include line sizes, pipe materials, and manhole locations. Lines identified as abandoned will also be included. Additional attributes will be included as desired by the City (for example: ID, year built, size, material type, plan set, photo, last inspected date, condition, etc.). This task includes building the data tables and layers by taking the information provided by the City and tailoring it to include information that is useful for the City.

This task does not include any field confirmation.

3. Field Confirmation of System Attributes

Following integration of the information from Tasks 1 and 2 complete a field confirmation walkthrough to ensure that elements found in the field are depicted on the mapping and are depicted properly in their field location.

COMPENSATION

We propose to provide the above described services for the lump sum fees itemized below to be invoiced monthly based on percent of work complete. This work effort will be performed consistent with the terms and conditions of our existing contract with City. There are no anticipated reimbursable expenses for execution of this work effort.

Task 1	Water GIS System Updates	$ 7,600 Fee
Task 2	Sanitary and Storm Sewer System GIS Updates	$ 17,700 Fee
Task 3	Field Confirmation	$ 12,500 Fee
	TOTAL	$ 37,800 Fee

Attachment "A" Terms and Conditions are hereby a part of the agreement. Payment of our invoices is due in our office within thirty (30) days of invoice date. This proposal is subject to change after a period of four months from the above date unless authorized.

We appreciate the opportunity to present this proposal to the City of Spring Valley Village. If you need additional information in support of this proposal, please contact me.

Respectfully submitted,

Travis S. Sellers, P.E.
Senior Vice President

Attachments

City of Spring Valley Village

Approved: ______________________________

Printed Name: Julie M. Robinson

Title: City Administrstor

Date: February 22, 2022

\\FS3\Projects\2300\231600400 Spring Valley General Consultation\Water and Sanitary Sewer Maps\Draft Proposal for City of Spring Valley - Water Sanitary and Storm Mapping 02-01-2022.docx

MEETING DATE:	March 22, 2022
TOPIC:	**Approval of Pay Estimate No. 10 for Loeser, Traweek, Lone Star, West Tex Pavement & Utility Improvements Project to Conrad Construction Co., LTD. of $ 221,464.33**
BACKGROUND:	This is the 10th pay estimate to be submitted by Conrad Construction Co., LTD. for the Loeser, Traweek, Lone Star, West Tex Pavement & Utility Improvements Project (2020-11-101) for work completed on the Project from February 1-28, 2022.
RECOMMENDATION:	IDS Engineer Project Manager Coy P. Custer, P.E., ENV SP, and City staff have reviewed Pay Estimate No. 10 and recommend approval.
ATTACHMENTS:	• Pay Estimate No. 10 Submitted By Conrad Construction Co., LTD.
FUNDING ISSUES:	☐ Not applicable – no dollars are being spent or received. ☒ Full amount already budgeted in Acct/Project #25-50-7517 ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# __________ will be transferred to Acct/Project# __________ ☐ ______ from unassigned fund balance will be used and added to Acct/Project# ________ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# __________

FINANCE VERIFICATION OF FUNDING:

SUBMITTING STAFF MEMBER:	**CITY ADMINISTRATOR APPROVAL:**
Silvia Chiapponi, Assistant to City Administrator	

March 10, 2021

Spring Valley Village
1025 Campbell Road
Houston, TX 77055

Attention: Ms. Silvia Chiapponi,

Reference: Paving and Utility Improvements to Serve Lone Star Dr, Loeser Dr, Traweek Dr, West Tex Dr and Lariat Dr
CSB #2021-11-101; IDS Project No. 2316-001-00

Dear Ms. Chiapponi:

Enclosed is an Application and Certificate for Payment No. 10 for the above referenced project for the period of February 1, 2022, to February 28, 2022. As itemized in this estimate, we recommend payment to Conrad Construction Co., Ltd in the amount of $221,464.33 at this time.

As of February 28, 2022, the project was approximately 89.3% complete of the contract sum to date. A qualified project representative was assigned to the project to observe the work as it was being performed. To the best of my knowledge, all work has been performed in accordance with the construction plans and contract specifications.

1	Original Contract Amount	$ 2,837,491.00
2	Total Change Orders	$ 290,443.24
3	Total Current Contract Amount	$ 3,127,934.24
4	Construction Materials Testing to Date	$ 57,343.00
5	Payment to Centerpoint	$ -
6	Total Value of Work Completed to Date	$ 2,792,473.34
7	Total Materials Stored to Date	$ -
8	Total Completed & Stored to Date	$ 2,792,473.34
9	Retainage (10%)	$ 279,247.33
10	Total Completed, Less Retainage	$ 2,513,226.01
11	Total Amount of Prior Payments	$ 2,291,761.68
12	Current Due Amount	$ 221,464.33
13	Total Balance Remaining (Including Retainage)	$ 335,460.90
14	Notice to Proceed Date	17-May-21
15	Project Estimated Completion Date	29-Mar-22
16	Percentage Complete of the Contract Sum	89.3%

Sincerely,

Coy P. Custer, P.E., ENV SP
Project Manager

Attachments

Conrad Construction Co., Ltd.
P.O. Box 841134
Houston, Texas 77284

Project: Lone Star Dr., Loeser Dr., et al , Project No. 2020-11-101

Pay Application No.	10	Work To Date:	$ 2,792,473.34
Application Period	2-1-22 thru 2-28-22		
Original Contract Amount	$ 2,837,491.00		
Revised Contract Amount	$ 3,127,934.24	Remaining Work	$ 335,460.90
Notice To Proceed	5/17/2021		

Total Work To Date:	$ 2,792,473.34
Materials Stored to Date	$ -
Total Work To Date & Stored Materials	$ 2,792,473.34
Retainage (10%)	$ 279,247.33
Total Work Complete, Less Retainage	$ 2,513,226.01
Less Previous Payments	$ 2,291,761.68
Total Due This Application	$ 221,464.33

James R. Bolin
Conrad Const. Co., Ltd.

Coy P. Custer, P.E., ENV SP
Engineer - IDS Engineering Group

Arthur W. Faiello
Public Works Director
City of Spring Valley Village

CONTRACTOR'S AFFIDAVIT

OF BILLS PAID/LIEN RELEASE

OWNER: City of Spring Valley Village

PROJECT: Lone Star Dr., et al – Paving & Utilities, Bid No. 2020-11-101

CONTRACTOR: Conrad Construction Co., Ltd.

I certify that all just and lawful bills against the below-named Contractor for labor, material and expendable equipment employed in the performance of said Contract for the period covering 2.1.22 through 2.28.22 have been paid in full. This is to certify that I am relieving the City of Spring Valley Village from any claims from debt occurring in connection with this project prior to 3.1.22.

Firm: Conrad Construction Co., Ltd.

By: Brian Conrad

Date: 3.2.22

Title: Vice President

Signed and sworn to before me a Notary Public in and for Harris County, Texas this 2nd day of March, 2022.

James R. Bolin

JAMES R. BOLIN
Notary Public, State of Texas
Comm. Expires 05-20-2024
Notary ID 10530801

Lone Star Drive, et al – Project No. 2020-11-101

Conrad Construction Co., Ltd.

Pay Application No.: 10

Reporting Period: 2.1.22 thru 2.28.22

Subcontractor and Work Performed During This Period

South Point Surveying - Construction Staking

Highway 1, LLC - Traffic Control Maintenance

Gessner Engineering - Construction Materials Testing

P.A. Berrios Trucking - Trucking Services

INVOICE

Invoice Date: 02/23/2022
Invoice No: 22-2-000024

GESSNER ENGINEERING

Client Address: Conrad Construction Co., LTD
Brian Conrad, Vice President
PO Box 841134

Houston, TX. 77284 USA

Cust No: 215422
Project No: 21-0576-02
Project Desc.: Spring Valley Village #2
Lone Star Dr, Loeser Dr, Traweek Dr, W Tex Dr and Lariat Drive

================ **Invoice Summary by Billing Code** ================

	Unit Rate	Qty	Extension
C-001 - Compressive Strength (ASTM C31, C39, C109, C1019)	$35.00	12.00	$420.00
C-010 - Round Trip Travel Fee, per hour	$60.00	5.00	$300.00
E-001 - In-Place Nuclear Density (ASTM D6938)	$20.00	20.00	$400.00
E-002 - Atterberg Limits (ASTM D4318)	$75.00	2.00	$150.00
E-006 - Standard Proctor w/classification tests (ASTM D698)	$250.00	2.00	$500.00
E-028 - Field Lime Gradation	$35.00	4.00	$140.00
E-032 - Round Trip Travel Fee, per hour	$60.00	15.00	$900.00
L-002 - CMT Project Manager	$100.00	4.25	$425.00
L-011 - Technician	$52.00	26.75	$1,391.00
		Total for this Invoice:	**$4,626.00**

===================== **Invoice Detail by Report** ===================

Lab No.	Sampled	Qty	Billing Code	Unit Type	Unit Rate	Extension
15530-1	*01/25/2022*	*4.00*	*C-001 - Compressive Strength (ASTM C31, C39, C109, C1019)*	*ea*	*$35.00*	*$140.00*
15530-1	*01/25/2022*	*2.50*	*C-010 - Round Trip Travel Fee, per hour*	*hr*	*$60.00*	*$150.00*
15530-1	*01/25/2022*	*0.25*	*L-002 - CMT Project Manager*	*hr*	*$100.00*	*$25.00*
15530-1	*01/25/2022*	*2.25*	*L-011 - Technician*	*hr*	*$52.00*	*$117.00*
				Lab Number 15530-1 for a Subtotal of:		*$432.00*
15537-1	*01/26/2022*	*4.00*	*E-001 - In-Place Nuclear Density (ASTM D6938)*	*ea*	*$20.00*	*$80.00*
15537-1	*01/26/2022*	*2.50*	*E-032 - Round Trip Travel Fee, per hour*	*hr*	*$60.00*	*$150.00*
15537-1	*01/26/2022*	*0.25*	*L-002 - CMT Project Manager*	*hr*	*$100.00*	*$25.00*
15537-1	*01/26/2022*	*3.50*	*L-011 - Technician*	*hr*	*$52.00*	*$182.00*
				Lab Number 15537-1 for a Subtotal of:		*$437.00*

REMIT TO: **401 West 26th Street, Suite 3**
Bryan, Texas 77803
1-877-GESSNER
ar@gessnereng.com

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INVOICE
Invoice Date: 02/23/2022
Invoice No: 22-2-000024

GESSNER ENGINEERING

==================== Invoice Detail by Report ====================

Lab No.	Sampled	Qty	Billing Code	Unit Type	Unit Rate	Extension
15552-1	01/27/2022	4.00	C-001 - Compressive Strength (ASTM C31, C39, C109, C1019)	ea	$35.00	$140.00
15552-1	01/27/2022	2.50	C-010 - Round Trip Travel Fee, per hour	hr	$60.00	$150.00
15552-1	01/27/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00
15552-1	01/27/2022	1.25	L-011 - Technician	hr	$52.00	$65.00
			Lab Number 15552-1 for a Subtotal of:			$380.00
15554-1	01/27/2022	3.00	E-001 - In-Place Nuclear Density (ASTM D6938)	ea	$20.00	$60.00
15554-1	01/27/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00
15554-1	01/27/2022	2.50	L-011 - Technician	hr	$52.00	$130.00
			Lab Number 15554-1 for a Subtotal of:			$215.00
15566-1	01/28/2022	3.00	E-001 - In-Place Nuclear Density (ASTM D6938)	ea	$20.00	$60.00
15566-1	01/28/2022	2.50	E-032 - Round Trip Travel Fee, per hour	hr	$60.00	$150.00
15566-1	01/28/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00
15566-1	01/28/2022	2.75	L-011 - Technician	hr	$52.00	$143.00
			Lab Number 15566-1 for a Subtotal of:			$378.00
15572-1	01/28/2022	4.00	C-001 - Compressive Strength (ASTM C31, C39, C109, C1019)	ea	$35.00	$140.00
15572-1	01/28/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00
15572-1	01/28/2022	1.50	L-011 - Technician	hr	$52.00	$78.00
			Lab Number 15572-1 for a Subtotal of:			$243.00
15605	02/02/2022	3.00	E-001 - In-Place Nuclear Density (ASTM D6938)	ea	$20.00	$60.00
15605	02/02/2022	2.50	E-032 - Round Trip Travel Fee, per hour	hr	$60.00	$150.00
15605	02/02/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00
15605	02/02/2022	2.50	L-011 - Technician	hr	$52.00	$130.00
			Lab Number 15605 for a Subtotal of:			$365.00
15606-1	02/07/2022	3.00	E-001 - In-Place Nuclear Density (ASTM D6938)	ea	$20.00	$60.00
15606-1	02/07/2022	2.50	E-032 - Round Trip Travel Fee, per hour	hr	$60.00	$150.00
15606-1	02/07/2022	0.50	L-002 - CMT Project Manager	hr	$100.00	$50.00

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GESSNER ENGINEERING

==================== Invoice Detail by Report ====================

Lab No.	Sampled	Qty	Billing Code	Unit Type	Unit Rate	Extension
15606-1	02/07/2022	2.75	L-011 - Technician	hr	$52.00	$143.00
				Lab Number 15606-1 for a Subtotal of:		$403.00
15757	02/16/2022	2.00	E-028 - Field Lime Gradation	ea	$35.00	$70.00
15757	02/16/2022	2.50	E-032 - Round Trip Travel Fee, per hour	hr	$60.00	$150.00
15757	02/16/2022	2.00	L-011 - Technician	hr	$52.00	$104.00
				Lab Number 15757 for a Subtotal of:		$324.00
15757-1	02/16/2022	2.00	E-002 - Atterberg Limits (ASTM D4318)	ea	$75.00	$150.00
15757-1	02/16/2022	0.50	L-002 - CMT Project Manager	hr	$100.00	$50.00
				Lab Number 15757-1 for a Subtotal of:		$200.00
15757-2	02/16/2022	2.00	E-001 - In-Place Nuclear Density (ASTM D6938)	ea	$20.00	$40.00
15757-2	02/16/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00
15757-2	02/16/2022	2.25	L-011 - Technician	hr	$52.00	$117.00
				Lab Number 15757-2 for a Subtotal of:		$182.00
15794	02/18/2022	2.00	E-028 - Field Lime Gradation	ea	$35.00	$70.00
15794	02/18/2022	2.50	E-032 - Round Trip Travel Fee, per hour	hr	$60.00	$150.00
15794	02/18/2022	1.50	L-011 - Technician	hr	$52.00	$78.00
				Lab Number 15794 for a Subtotal of:		$298.00
15794-1	02/18/2022	1.00	E-006 - Standard Proctor w/classification tests (ASTM D698)	ea	$250.00	$250.00
15794-1	02/18/2022	0.50	L-002 - CMT Project Manager	hr	$100.00	$50.00
				Lab Number 15794-1 for a Subtotal of:		$300.00
15794-2	02/18/2022	1.00	E-006 - Standard Proctor w/classification tests (ASTM D698)	ea	$250.00	$250.00
15794-2	02/18/2022	0.50	L-002 - CMT Project Manager	hr	$100.00	$50.00
				Lab Number 15794-2 for a Subtotal of:		$300.00
15794-3	02/18/2022	2.00	E-001 - In-Place Nuclear Density (ASTM D6938)	ea	$20.00	$40.00
15794-3	02/18/2022	0.25	L-002 - CMT Project Manager	hr	$100.00	$25.00

INVOICE

Invoice Date: 02/23/2022
Invoice No: 22-2-000024

GESSNER ENGINEERING

===================== **Invoice Detail by Report** ===================

Lab No.	Sampled	Qty	Billing Code	Unit Type	Unit Rate	Extension
15794-3	*02/18/2022*	*2.00*	*L-011 - Technician*	*hr*	*$52.00*	*$104.00*
				Lab Number 15794-3 for a Subtotal of:		*$169.00*
				Total for this Invoice:		***$4,626.00***

RC
RB
BC
DON
AKE
VENDOR
JOB 200330
GL
ENTERED

REMIT TO: 401 West 26th Street, Suite 3
Bryan, Texas 77803
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https://www.gessnerengineering.com/invoice/

FROM: CONRAD CONSTRUCTION CO.,LTD.
P.O. BOX 841134
HOUSTON, TEXAS 77284

TO: CITY OF SPRING VALLEY VILLAGE
ACCOUNTS PAYABLE
1025 CAMPBELL ROAD
HOUSTON,TEXAS 77055

ATTN: COY P. CUSTER, P.E. - PROJECT MANAGER
REF: LONE STAR DR., ET AL - PAVING & UTILITIES
PROJ #: BID NO. 2020-11-101 , CC# 20/0330
DATE: 2/28/2022

PAY APPLICATION # : 10

DESCRIPTION	QUANTITY	UNIT	THIS ESTIMATE	PREVIOUS ESTIMATE	WORK TO DATE	%	UNIT PRICE	WORK TO DATE
GENERAL ITEMS								
1. MOBILIZATION, BONDS & INSURANCE	1.00	LS		1.00	1.00	100%	$ 80,000.00	$ 80,000.00
2. TRAFFIC CONTROL & REGULATION	1.00	LS	0.09	0.87	0.96	96%	$ 50,000.00	$ 48,000.00
3. FLAGMAN	1.00	LS	0.05	0.90	0.95	95%	$ 7,500.00	$ 7,125.00
4. ELECTRONIC MESSAGE BOARD [3] [5]	0.00	MO			0.00	####	$ 1,250.00	$ -
5. TREE PROTECTION PLAN	1.00	LS	0.09	0.87	0.96	96%	$ 30,000.00	$ 28,800.00
6. TREE REMOVAL (0" TO 11.99" DIA.)	4.00	EA	1.00	2.00	3.00	75%	$ 750.00	$ 2,250.00
7. TREE REMOVAL (12" TO 29.99" DIA.)	2.00	EA		2.00	2.00	100%	$ 1,250.00	$ 2,500.00
8. TREE REMOVAL (30" TO 45" DIA.)	1.00	EA			0.00	0%	$ 2,000.00	$ -
9. FLEXIBLE BASE COURSE FOR TEMP. DRIVEWAYS	56.00	EA	2.00	54.00	56.00	100%	$ 500.00	$ 28,000.00
10. 8" TEMPORARY ASPHALT PAVING TYPE "B" BLACK BASE [4] [5] [8]	1839.72	SY	89.72	1750.00	1839.72	100%	$ 50.00	$ 91,986.00
11. REMOVE & DISPOSE PIPE CULVERT, SEWERS AND SEWER LEADS (ALL SIZES) [7] [8]	2554.00	LF	168.00	2236.00	2404.00	94%	$ 12.00	$ 28,848.00
12. REMOVE & DISPOSE OF EXISTING CURB INLETS	2.00	EA			0.00	0%	$ 750.00	$ -
13. REMOVE & DISPOSE OF EXISTING STORM MANHOLES, ALL DEPTHS	2.00	EA		1.00	1.00	50%	$ 750.00	$ 750.00
14. REMOVE & DISPOSE OF EXISTING SAFETY END TREATMENTS (SETs)	6.00	EA	2.00	4.00	6.00	100%	$ 400.00	$ 2,400.00
15. REMOVE & DISPOSE OF WATER LINES AND WATER SERVICE LINES	60.00	LF			0.00	0%	$ 20.00	$ -

DESCRIPTION	QUANTITY	UNIT	THIS ESTIMATE	PREVIOUS ESTIMATE	WORK TO DATE	%	UNIT PRICE	WORK TO DATE
16. REMOVE & DISPOSE EXISTING ASPH. SURFACE & BASE MATERIAL INCLUDING OLD ASPHALTIC DRIVEWAYS, (ALL DPTH	10014.00	SY	862.27	8314.63	9176.90	92%	$ 5.00	$ 45,884.50
17. REMOVE & DISPOSE OF CONCRETE PAVEMENT, (ALL THICKNESS)	220.00	SY		185.52	185.52	84%	$ 10.00	$ 1,855.20
18. REMOVE & DISPOSE OF CONCRETE DRIVEWAYS & SIDEWALKS (ALL THK.)	1896.00	SY	160.07	935.62	1095.69	58%	$ 7.00	$ 7,669.83
19. ABANDON MANHOLES, ALL SIZES & DEPTHS	7.00	EA	3.00	4.00	7.00	100%	$ 1,250.00	$ 8,750.00
20. ABANDON & GROUT FILL 10" DIA. SANITARY SEWER	1720.00	LF	888.00	753.00	1641.00	95%	$ 7.00	$ 11,487.00
21. TRENCH SAFETY SYSTEM (5' TO 10')	5822.00	LF	139.50	4019.00	4158.50	71%	$ 1.00	$ 4,158.50
PAVING ITEMS								
22. STORAGE & RELOCATION OF PERMANENT SIGNS (SIGNS, POLES, ANCHORS AND HARDWARE PROVIDED BY CONTRACTOR	6.00	EA	1.00	4.00	5.00	83%	$ 400.00	$ 2,000.00
23. ROADWAY EXCAVATION WITH OR WITHOUT BASE INCLUDING LEGAL DISPOSAL & TRANSPORT OF WASTE MATERIAL [5]	7411.00	CY	308.00	6292.41	6600.41	89%	$ 15.00	$ 99,006.15
24. LIME (6% BY DRY WEIGHT)	255.00	TON	27.24	152.56	179.80	71%	$ 195.00	$ 35,061.00
25. LIME TREATED SUBGRADE (8")	11770.00	SY	1771.06	9278.49	11049.55	94%	$ 4.00	$ 44,198.20
26. REINFORCED CONCRETE PAVEMENT (6")	10961.00	SY	1383.50	8377.56	9761.06	89%	$ 57.00	$ 556,380.42
27. HIGH EARLY STRENGTH REINFORCED CONCRETE PAVEMENT (6") [8]	232.71	SY	33.71	199.00	232.71	100%	$ 65.00	$ 15,126.15
28. FULL DEPTH SAW CUT [8]	180.50	LF	40.50	140.00	180.50	100%	$ 14.00	$ 2,527.00
29. REINFORCED CONCRETE DRIVEWAY PAVEMENT (6")	14578.00	SF	1139.91	8812.19	9952.10	68%	$ 8.00	$ 79,616.80
30. RAISED REFLECTIVE PAVEMENT MARKERS (DOUBLE-SIDED)(TY II-C-R) (BLUE) AT FIRE HYDRANT LOCATIONS	6.00	EA			0.00	0%	$ 50.00	$ -
31. THERMOPLASTIC PAVEMENT MARKINGS (24" WIDE, TYPE I, SOLID, WHITE)	68.00	LF			0.00	0%	$ 25.00	$ -

DESCRIPTION	QUANTITY	UNIT	THIS ESTIMATE	PREVIOUS ESTIMATE	WORK TO DATE	%	UNIT PRICE	WORK TO DATE
32. CONCRETE CURB (6")	5818.00	LF	940.00	3912.00	4852.00	83%	$ 3.00	$ 14,556.00
33. CONCRETE PAVING HEADER	140.00	LF		28.50	28.50	20%	$ 12.00	$ 342.00
34. REINFORCED CONCRETE SIDEWALK (4-1/2") [5] [7] [8]	755.68	SF	330.68	175.00	505.68	67%	$ 12.00	$ 6,068.16
35. PIPE BOLLARD	20.00	EA			0.00	0%	$ 400.00	$ -
STORM SEWER ITEMS								
36. TYPE C MANHOLE FOR 42" DIAMETER AND SMALLER SEWERS	23.00	EA	1.00	20.00	21.00	91%	$ 3,550.00	$ 74,550.00
37. TYPE C CONFLICT MANHOLE FOR 42" DIAMETER AND SMALLER SEWERS	1.00	EA		1.00	1.00	100%	$ 5,800.00	$ 5,800.00
38. 24" DIA. RCP STORM SEWER BY OPEN CUT [8]	2054.00	LF	257.50	1796.00	2053.50	100%	$ 120.00	$ 246,420.00
39. 30" DIA. RCP STORM SEWER BY OPEN CUT [WCD][6]	306.00	LF		306.00	306.00	100%	$ 150.00	$ 45,900.00
40. 36" DIA. RCP STORM SEWER BY OPEN CUT [4]	184.00	LF		184.00	184.00	100%	$ 170.00	$ 31,280.00
41. YARD DRAINAGE REPAIR, INCL. SCH. 40 PVC, CURB DRAINAGE OUTLET AND CURB REPAIR [7] [8]	122.00	EA	46.00	54.00	100.00	82%	$ 500.00	$ 50,000.00
42. REPAIR STORM INLET SIDE WALL	6.00	EA	3.00	3.00	6.00	100%	$ 1,200.00	$ 7,200.00
43. TYPE B-B INLET	27.00	EA	3.00	22.00	25.00	93%	$ 3,450.00	$ 86,250.00
WASTEWATER ITEMS								
44. ADJUST MANHOLE TO FINISHED GRADE	4.00	EA		3.00	3.00	75%	$ 1,000.00	$ 3,000.00
45. TYPE C MANHOLE FOR 42" DIAMETER AND SMALLER SEWERS	11.00	EA		11.00	11.00	100%	$ 3,250.00	$ 35,750.00
46. TYPE C ECCENTRIC MANHOLE TOP	1.00	EA	1.00		1.00	100%	$ 1,850.00	$ 1,850.00
47. 10" DIAMETER SANITARY SEWER BY OPEN CUT (PVC) [3] [7]	1660.00	LF		1655.00	1655.00	100%	$ 130.00	$ 215,150.00
48. SANITARY SEWER SERVICE STUB OR RECONNECTION WITHOUT STACK [8]	54.00	EA	3.00	51.00	54.00	100%	$ 1,000.00	$ 54,000.00

DESCRIPTION	QUANTITY	UNIT	THIS ESTIMATE	PREVIOUS ESTIMATE	WORK TO DATE	%	UNIT PRICE	WORK TO DATE
49. 6" DIAMETER SANITARY SEWER SERVICE LINES [8]	1543.00	LF	494.00	1049.00	1543.00	100%	$ 22.50	$ 34,717.50
WATER ITEMS								
50. 8" DIAMETER WATER LINE BY OPEN-CUT WITH RESTRAINED JOINTS	2099.00	LF		2059.00	2059.00	98%	$ 88.00	$ 181,192.00
51. 6" DIAMETER WATER LINE BY OPEN-CUT WITH RESTRAINED JOINTS	153.00	LF		153.00	153.00	100%	$ 70.00	$ 10,710.00
52. 8" DIAMETER WATER LINE BY TRENCH-LESS CONSTRUCTION WITH RESTRAINED JOINTS	674.00	LF		659.00	659.00	98%	$ 88.00	$ 57,992.00
53. 3/4" TO 1" DIAMETER WATER TAPS AND COPPER SERVICE LINE, SHORT SIDE	49.00	EA		49.00	49.00	100%	$ 950.00	$ 46,550.00
54. 1-1/2" TO 2" DIAMETER WATER TAPS AND COPPER SERVICE LINE WITH 1" WYE LONG SIDE	24.00	EA		24.00	24.00	100%	$ 2,500.00	$ 60,000.00
55. 1" DOUBLE METER BOX	51.00	EA		51.00	51.00	100%	$ 300.00	$ 15,300.00
56. 8" DIAMETER WET CONNECTION [4]	4.00	EA		4.00	4.00	100%	$ 4,400.00	$ 17,600.00
57. CUT, PLUG AND ABANDON EXISTING 6" DIAMETER WATER LINE	1.00	EA		1.00	1.00	100%	$ 1,200.00	$ 1,200.00
58. CUT, PLIG AND ABANDON EXISTING 8" WATER LINE	3.00	EA		3.00	3.00	100%	$ 1,250.00	$ 3,750.00
59. 6" DIAMETER FIRE HYDRANT BRANCH BY OPEN-CUT	35.00	LF		35.00	35.00	100%	$ 55.00	$ 1,925.00
60. REMOVE & SALVAGE EXISTING FIRE HYDRANT	3.00	EA		3.00	3.00	100%	$ 500.00	$ 1,500.00
61. FIRE HYDRANT ASSEMBLY, ALL DEPTHS, INCLUDING 6" DIA. GATE VALVE AND BOX	5.00	EA		5.00	5.00	100%	$ 6,250.00	$ 31,250.00
62. FIRE HYDRANY ASSEMBLY, BACK-TAP WITH 8"X 6" TS&V	1.00	EA		1.00	1.00	100%	$ 15,500.00	$ 15,500.00
63. STORZ PUMPER CONNECTION (FURNISH ONLY)	6.00	EA		6.00	6.00	100%	$ 450.00	$ 2,700.00
64. 2" DIA. BLOW-OFF VALVE W/ BOX	1.00	EA		1.00	1.00	100%	$ 2,700.00	$ 2,700.00

DESCRIPTION	QUANTITY	UNIT	THIS ESTIMATE	PREVIOUS ESTIMATE	WORK TO DATE	%	UNIT PRICE	WORK TO DATE
65. 8"X 8" TS&V [5]	2.00	EA		2.00	2.00	100%	$ 11,000.00	$ 22,000.00
SWPPP								
66. IMPLEMENTATION OF SWPPP INCLUDING MAINTENANCE, PERMITTING, INSPECTIONS, AND REPORTING FOR ALL POLLUTION PREVENTION MEASURES AS SHOWN ON THE PLANS, COPY OF NOI, CERTIFICATE OF MAILING AND PROOF OF PAYMENT	1.00	LS		0.87	0.87	87%	$ 2,500.00	$ 2,175.00
67. INLET PROTECTION BARRIER (STG.I)	29.00	EA	5.00	22.00	27.00	93%	$ 75.00	$ 2,025.00
68. INLET PROTECTION BARRIER (STG.II)	30.00	EA	8.00	19.00	27.00	90%	$ 75.00	$ 2,025.00
69. REINFORCED FILTER FABRIC BARRIER [3]	337.00	LF		96.00	96.00	28%	$ 1.50	$ 144.00
70. SODDING DISTURBED AREAS BETWEEN BACK OF CURB AND ROW (ST. AUGUSTINE OR ZOYSIA - VARIOUS WIDTHS)	15463.00	SY	1000.00	4300.00	5300.00	34%	$ 5.00	$ 26,500.00
STREET LIGHT ITEM								
71. STREET LIGHT CONDUIT, INCLUDING INSTALLATION OF PULL BOXES AND WARNING TAPE. PULL BOXES AND WARNING TAPE TO BE FURNISHED BY CENTERPOINT ENERGY	2693.00	LF			0.00	0%	$ 18.00	$ -
IRRIGATION SYSTEMS								
72. FURNISH & INSTALL AN AUTOMATICALLY CONTROLLED IRRIGATION SYSTEM INCL. PIPING, VALVES, SPRINKLERS, ACCESSORIES CONTROLS, AND WIRING ADJACENT TO TRAWEEK DRIVE AND LARIAT DRIVE PER IRRIGATION PLAN	1.00	LS			0.00	0%	$ 22,000.00	$ -
73. RELOCATE, REPLACE AND REPAIR PRIVATE IRRIGATION SYSTEMS LOCATED WITHIN THE ROW FOR EACH PARCEL DISTURBED	53.00	EA	2.00	47.00	49.00	92%	$ 500.00	$ 24,500.00
CASH ALLOWANCE								
74. FURNISH CONSTRUCTION MATERIALS TESTING IN ACCORD. WITH PLANS AND SPECS. [1] [5] [8]	1.00	CA	0.0768	0.8752	0.9520	95%	$ 60,235.00	$ 57,343.00

DESCRIPTION	QUANTITY	UNIT	THIS ESTIMATE	PREVIOUS ESTIMATE	WORK TO DATE	%	UNIT PRICE	WORK TO DATE
75. CENTERPOINT STREET LIGHT ALLOWANCE STREET LIGHT AND POLE ASSEMBLY [8]	0.00	CA			0.00	####	$ 50,000.00	$ -
CHANGE ORDERS AND WCDS								
CO 2 - LOWER FIRE LINE TO HYDRANT ON LARIAT DUE TO STM. SWR. CONFLICT	1.00	LS		1.00	1.00	100%	$ 8,953.04	$ 8,953.04
CO 2 - RELOCATE FIRE HYDRANT TO PROPERTY LINE AT 1102 LONE STAR	1.00	LS		1.00	1.00	100%	$ 2,300.00	$ 2,300.00
CO 5 - MODIFIED TYPE A INLETS AT WEST END OF WEST TEX DRIVE	2.00	EA		2.00	2.00	100%	$ 3,034.85	$ 6,069.70
CO 7 - 16" WATER LINE OFFSET (RFP 5)	1.00	LS		1.00	1.00	100%	$ 25,885.10	$ 25,885.10
CO 7 - 8" WATER LINE OFFSET (RFP 6)	1.00	LS		1.00	1.00	100%	$ 15,471.09	$ 15,471.09
TOTAL WORK TO DATE								**$ 2,792,473.34**

MEETING DATE:	March 22, 2022
TOPIC:	**Resolution Number 22-XX** **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPROVING THE TERMS AND CONDITIONS OF CHANGE ORDER NUMBER 7 TO THE AGREEMENT BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND CONRAD CONSTRUCTION COMPANY, LTD., FOR THE LOESER, TRAWEEK, LONE STAR, WEST TEX PAVEMENT AND UTILITIES IMPROVEMENT PROJECT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AUTHORIZING THE MAYOR TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE SUCH AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.**
BACKGROUND:	Change Order Number 7 covers the necessary increased quantities for the following pay items: Temporary Asphalt Paving (8”), Removal and Disposal of Pipe Culvert, Sewers and Sewer Leads (All Sizes), Reinforced Concrete Pavement (6”), Full Depth Saw Cut, Reinforced Concrete Sidewalk (4-1/2”), 24” Diameter RCP Storm Sewer, Yard Drainage and Repair, Sanitary Sewer Service Stub or Reconnection and 6” Diameter Sanitary Sewer Service Lines, and Construction Materials Testing. The total additional cost would have been $101,335.81. Conrad Construction’s original bid included a $50,000 allowance for CenterPoint street lights. However, the City apparently paid CenterPoint directly for the decorative street lights. Consequently, Change Order Number 7 includes a deduction of the original $50,000 street light allowance to offset approximately 49% of the total additional cost. Change Order Number 7 increases the Revised Contract Price from Change Order Number 6 by $51,335.81.

Revised Contract Price with Change Order Number 6	**$3,006,598.43**
Net Increase of this Change Order Number 7	**$51,335.81**
Revised Contract Price with Change Order Number 7	**$3,127,934.24**

RECOMMENDATION:	Coy P. Custer, Project Manager with IDS Engineering, and City staff recommend approval of the Resolution.
ATTACHMENTS:	• Resolution Number 22-XX

FUNDING ISSUES:	☐ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# ___________ ☒ Not budgeted, if approved, this will be funded from CO Bond 2019 ☐ $_______ from Acct/Project# __________ will be transferred to Acct/Project# __________ ☒ _$51,335.81_ from CO Bond 2019 will be used and added to Acct/Project# 25-50-7517_ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# ___________
FINANCE VERIFICATION OF FUNDING:	

SUBMITTING STAFF MEMBER:	**CITY ADMINISTRATOR APPROVAL:**
Silvia Chiapponi, Assistant to City Administrator	

RESOLUTION NUMBER 22-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPROVING THE TERMS AND CONDITIONS OF CHANGE ORDER NUMBER 7 TO THE AGREEMENT BY AND BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS AND CONRAD CONSTRUCTION COMPANY, LTD., FOR THE LOESER, TRAWEEK, LONE STAR, WEST TEX PAVEMENT AND UTILITIES IMPROVEMENT PROJECT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AUTHORIZING THE MAYOR TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE SUCH AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council has been presented Change Order Number 7 to the Agreement by and between the City of Spring Valley Village, Texas and Conrad Construction Company, LTD., for the Loeser, Traweek, Lone Star, West Tex Pavement & Utilities Project ("hereinafter called Change Order Number 7"), a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference; and

WHEREAS, upon review and consideration of Change Order Number 7 and all matters attendant and related thereto, the City Council is of the opinion that the terms and conditions thereof should be approved, and that the Mayor should be authorized to execute the Change Order Number 7 and any and all documents necessary to effectuate the Change Order Number 7 on behalf of the City of Spring Valley Village.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, THAT:

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

Section 2. The terms and conditions of Change Order Number 7, having been reviewed by the City Council of the City of Spring Valley Village and found to be acceptable and in the best interests of the City of Spring Valley Village and its citizens, are hereby in all things approved.

Section 4. The Mayor is hereby authorized to execute Change Order Number 7 and empowered, for and on behalf of the City, to take all such actions and to execute, verify, acknowledge, certify to, file and deliver all such instruments and documents required in Change Order Number 7 as shall in the judgment of the Mayor be appropriate in order to effect the purposes of the foregoing resolution and Change Order Number 7.

Section 5. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED on this the 22nd day of March, 2022.

____
Marcus Vajdos, Mayor
City of Spring Valley Village, Texas

ATTEST:

____
Roxanne Benitez, City Secretary
City of Spring Valley Village, Texas

EXHIBIT “A”

TO

RESOLUTION NUMBER 22-XX

CONSTRUCTION CHANGE ORDER NO. 7

Project: Loeser, Traweek, Lone Star, West Tex Paving and Utility Improvements Project
IDS Job No: 2316-001-00
Date: 10/13/21

Owner: City of Spring Valley Village
1025 Campbell Road
Houston, Texas 77055

Engineer: IDS Engineering Group
1340 Northwest Freeway, Suite 700
Houston, Texas 77040

Engineer of Record: Rich Fuller, P.E.

Please make the following changes in the Contract Documents.

Description: Adjust quantities for pay items 10, 11, 27, 28, 34, 38, 41, 48, 49, 74, and 75. See attachments for reference.

CHANGE IN CONTRACT PRICE Original Contract Price $2,837,491.00	CHANGE IN CONTRACT TIME Original Contract Time 315 Calendar Days
Previous Change Orders No. $239,107.43	Net Change from Previous Change Orders 25 Calendar Days
Contract Price Prior to this Change Order $3,076,598.43	Contract Time Prior to this Change Order 340 Calendar Days
Net Increase (Decrease) of this Change Order $51,335.81	Net Increase (Decrease) of this Change Order 0 Calendar Days
Contract Price with all approved Change Orders (Including this Change Order) $3,127,934.24	Proposed Contract Time with all approved Change Orders (Including this Change Order) 340 Calendar Days

RECOMMENDED:
IDS Engineering Group

by: ______________________
Coy Custer, PE
Project Manager

APPROVED:
City of Spring Valley Village

____
Owner

Attachments:
1. Pay Item Revised Quantity Breakdown
2. Relative Contractor Emails

Change Order #07
Pay Item Cost Breakdown

Pay Item No.	Description	Unit	Unit Cost	Current QTY	Additional QTY	Total Proposed QTY	Prop Price Adjustment
10	8" Temporary Asphalt Paving Type "B" Black Base	SY	$ 50.00	1750	89.72	1839.72	$ 4,486.00
11	Remove and Dispose Pipe Culvert, Sewers and Sewer Leads (All Sizes)	LF	$ 12.00	2236	318	2554	$ 3,816.00
27	High Early Strength Reinforced Concrete Pavement (6-inch)	SY	$ 65.00	199	33.71	232.71	$ 2,191.15
28	Full Depth Saw Cut	LF	$ 14.00	140	40.5	180.50	$ 567.00
34	Reinforced Concrete Sidewalk (4-1/2")	SF	$ 12.00	175	580.68	755.68	$ 6,968.16
38	24-inch Diameter RCP Storm Sewer by Open Cut	LF	$ 120.00	1796	258	2054	$ 30,960.00
41	Yard Drainage Repair, Incl. Sch. 40 PVC, Curb Drainage Outlet and Curb Repair	EA	$ 500.00	54	68	122	$ 34,000.00
48	Sanitary Sewer Service Stub or Reconnection, without Stack	EA	$ 1,000.00	51	3	54	$ 3,000.00
49	6-inch Diameter Sanitary Sewer Service Lines	LF	$ 22.50	1049	494	1543	$ 11,115.00
						Unit Cost Adjustment Sub-Total	$ 97,103.31

Pay Item No.	Description	Unit	Quantity	Current Total	Proposed Total	Prop Price Adjustment
74	Furnish Construction Materials Testing in Accordance with the Plans and Specifications	CA	1	$ 56,002.50	$ 60,235.00	$ 4,232.50
75	CenterPoint Street Light Allowance - Street Light and Pole Assembly	CA	1	$ 50,000.00	$ -	$ (50,000.00)
					Cash Allowance Cost Adjustment Sub-Total	$ (45,767.50)
					Total Change Order Cost Adjustment	**$ 51,335.81**

Coy Custer (IDS)

From: Brian Conrad <brianwconrad@hotmail.com>
Sent: Friday, March 4, 2022 2:43 PM
To: Coy Custer (IDS); Silvia Chiapponi
Subject: FW: [External Email] Spring Valley streetlights
Attachments: Centerpoint Agreement Letter[12910].pdf

[EXTERNAL EMAIL]

Coy and Silvia –

Apparently Centerpoint was paid the $34,977.00 fee for the streetlights already (see below). We didn't make the payment and there's a $50,000 allowance in our contract so that won't be used. The City must have paid that directly so there is another $50,000 that can come out of our contract and help offset the adds.

Brian Conrad
Conrad Construction Co., LTD

From: Pindell, Angela M
Sent: Friday, March 4, 2022 7:57 AM
To: Brian Conrad; Calderon, Santos O
Cc: Ric Bolin
Subject: RE: [External Email] Spring Valley streetlights

Good morning Brian,

Payment for all of the work orders was received on 4/8/21. Nothing else is due.

Thanks,
Angie

From: Brian Conrad <brianwconrad@hotmail.com>
Sent: Thursday, March 3, 2022 4:27 PM
To: Calderon, Santos O <santos.calderon@CenterpointEnergy.com>; Pindell, Angela M <Angela.Pindell@centerpointenergy.com>
Cc: Ric Bolin <rbolin@swbell.net>
Subject: [External Email] Spring Valley streetlights

EXTERNAL EMAIL

CAUTION: This message originated from outside CenterPoint Energy. Do not click on links, open attachments, or enter data unless you recognize the sender, were expecting the content and know it to be safe.

Santos and Angie –

We have a subcontractor coming in to install the new streetlight conduit on the Spring Valley job pretty soon. I have a copy of the agreement with the City and cost (attached). Please review and let me know if this payment is due now from us as the Contractor. There was a cash allowance in our contract so I assume it was going to go through us but wanted to confirm the procedure.

Brian Conrad
Conrad Construction Co., LTD

Santos Calderon
Sr. Service Consultant
CenterPoint Energy Houston

3401 Brittmoore
Houston, TX 77043
713 945 3234
Santos.Calderon @
CenterPointEnergy.com

April 29, 2020

Pat Riley
Public works Director
Spring Valley Village

Subject: Streetlight Removal and Re-Install
Location: Lone Star Dr, Loeser Dr, Traweek Dr, & W Tex Dr

Dear Pat Riley,

The *Streetlight Division* at CenterPoint Energy (CNP) has prepared a cost for the streetlights to be removed and re-installed at the subject location.

The total cost is Thirty-Four Thousand Nine Hundred and Seventy-Seven dollars: **$ 34,977.00**

<u>The following is a breakdown of the above mentioned cost:</u>
<u>Phase1</u>
Underground Street Light Removal/Rehab Only: WO-93941387 $ 5,964.00
(1) – Remove 8 – 100W, HPS Granville on 17'6" Traditionaire poles.
(2) – Remove 2 – Terminal Poles
(3) – Bore +/- 75 ft of UG conductor
Underground Street Light New Installation Only: WO-93941386 $ 7,952.00
(4) – Install 8 –45W, LED Granville on 17'6" Traditionaire poles.
(5) – Pull +/- 1,015 ft of UG Conductor in PVC conduit
(6) – Install 2 – Terminal Poles
<u>Phase2</u>
Underground Street Light Removal Only: WO-93941385 $ 5,132.00
(1) – Remove 8 – 100W, HPS Granville on 17'6" Traditionaire poles.
(2) – Remove 1 – Terminal Poles
Underground Street Light New Installation Only: WO-93941388 $ 7,934.00
(3) – Install 8 –45W, LED Granville on 17'6" Traditionaire poles.
(4) – Pull +/- 1,265 ft of UG Conductor in PVC conduit
(5) – Install 1 – Terminal Poles
<u>Phase3</u>
Underground Street Light Removal Only: WO-93941652 $ 3,947.00
(1) – Remove 4 – 100W, HPS Granville on 17'6" Traditionaire poles.
(2) – Remove 1 – Terminal Poles
Underground Street Light New Installation Only: WO-93941656 $ 4,048.00
(3) – Install 4 –45W, LED Granville on 17'6" Traditionaire poles.
(4) – Pull +/- 825 ft of UG Conductor in PVC conduit
(5) – Install 1 – Terminal Poles

This cost is contingent upon your contractor installing approximately 3,105 of 2" PVC conduit and pull boxes per CNP specifications. All conduit shall be installed using the conduit layout provided to you on 4/29/2020. Additionally, the contractor is to install conduit stub up's at the proposed streetlight locations where the streetlight power sources are proposed. The warning tape can be provided by CNP when a 45-day notice is received. Spring Valley Village is responsible for storing and any cost for damages to the poles during their care.

Installation of the streetlights is contingent on all the streetlights being installed at one time, after the street paving and curbs have been completed, and all lots have been brought up to finished grade level. All easements and rights-of way must be clear of trees, stumps, construction debris and equipment, and other obstructions which would interfere with the Company's cable trenching operation. If these conditions are not met, our company must ask that the additional construction costs associated with the obstructions be paid. There will also be a charge for all street, sidewalks, and driveway bore's unless others install electrical PVC conduit to our company's specifications. Conduit specifications can be provided upon request.

While our company does attempt to maintain standard locations for the installation of street lighting, it is not always possible to install street lighting at these locations. Any adjustments needed should be discussed and resolved during the pre-construction walk. Any relocation requested can be done if it does not create operating problems and is not objectionable to other parties. All costs associated with relocations after the installation of the street lighting will be borne by the party making the request.

Your signature below will be our acknowledgment of your acceptance to the above mentioned terms and conditions and associated charges. Also, a check for the above noted amount made payable to *CenterPoint Energy* will be required before CNP can proceed with the planned construction. Please send the check attention to:

CenterPoint Energy
Attn: Distribution Project Coordinator
4700 South Shave St., Bldg. I FL3
Houston, TX 77034

If there are any questions, please do not hesitate to contact me at (713) 945-3234. Please note this estimate is valid for a period of 180 days from the date of this agreement.

Respectfully,

Santos Calderon

Sr Service Consultant
CenterPoint Energy

Approved and accepted this February day of 24, 2021.

Signature ____________________

Printed Name Pat Riley

Printed Company City of Spring Valley Village

Printed Title Public Works Director

Mailing Address 1025 Campbell Road, Houston, TX., 77055-7495

Coy Custer (IDS)

From: Brian Conrad <brianwconrad@hotmail.com>
Sent: Monday, February 28, 2022 11:30 AM
To: Coy Custer (IDS)
Cc: lucio@projectsurveillance.com; Joey Veselka; Socorro Prieto; Ric Bolin; Steven Conrad; Don Conrad; Silvia Chiapponi
Subject: RE: Quantity Overruns
Attachments: Spring Valley overruns.pdf

[EXTERNAL EMAIL]

See attached for a recap on estimated final quantities on these items..

Brian Conrad
Conrad Construction Co., LTD

From: Brian Conrad
Sent: Monday, February 28, 2022 9:41 AM
To: Coy Custer (IDS)
Cc: lucio@projectsurveillance.com; Joey Veselka; Socorro Prieto; Ric Bolin; Steven Conrad; Don Conrad; Silvia Chiapponi
Subject: RE: Quantity Overruns

Coy – See below. I revised the total quantities to date on items 11, 34 and 38. All the rest remained the same. The quantities indicated below in bold are what needs to be added to the current plan quantity on these items to match current installed quantities.

Joey counted up and estimated the remaining quantities left on Traweek.

Looks like approximately 150 LF of culverts remaining to be removed on the east side (#11), 250 SF of sidewalk shown on the plans (#34), and 35 more yard drains (#41). All the rest of the items are complete.

Brian Conrad
Conrad Construction Co., LTD

From: Coy Custer (IDS)
Sent: Monday, February 28, 2022 8:32 AM
To: Brian Conrad
Cc: lucio@projectsurveillance.com; Joey Veselka; Socorro Prieto; Ric Bolin; Steven Conrad; Don Conrad; Silvia Chiapponi
Subject: RE: Quantity Overruns

Brian,

Can you please provide me responses for the email below previously sent? We need to have these items clarified so we can provide a change order for the quantities for the completion of the project. We won't be able to amend the quantities for the next pay app until this is completed.

If you would like to hold until the final pay app to make the adjustments, we can do that as well. I will be out Thursday and Friday, so if you plan on having the responses before, it needs to be before then.

Let me know if you have any questions.

Thanks,

IDS Engineering Group

Coy P. Custer, P.E., ENV SP
Project Manager

13430 Northwest Freeway, Suite 700, Houston, Texas 77040
Main: 713.462.3178 | Direct: 832.590.7170 | Cell: 409.370.7002
CCuster@idseg.com

Website | Facebook | Linkedin

TxEng Firm 2726 | TxSurv Firm 10110700

From: Coy Custer (IDS) <CCuster@idseg.com>
Sent: Thursday, February 17, 2022 1:51 PM
To: Brian Conrad <brianwconrad@hotmail.com>; Arthur Faiello <afaiello@springvalleytx.com>
Cc: lucio@projectsurveillance.com; Joey Veselka <gveselka3@gmail.com>; Socorro Prieto <socorroprieto@yahoo.com>; Ric Bolin <rbolin@swbell.net>; Steven Conrad <smconradtx@yahoo.com>; Don Conrad <lobid@hotmail.com>
Subject: RE: Quantity Overruns

Brian,

See comments below in red regarding the pay item overages. Can you please address the comments so we can finalize a change order?

#10 – temp black base – over by **89.72 SY** Since this pay item cannot be estimated based on the drawings, please provide an estimate for the remaining time of construction.
#11 – Rem/disp pipe – over by **168 LF** During our phone call this week, you noted all of the underground work is complete to date. Can you please provide final quantities for this pay item.
#27 – HE Conc. – over by **33.71 SY** I assume this overage is due to the waterline offsets. Please provide redlines of that plan sheet for us to verify quantity. If not due to waterline offsets, please clarify.
#28 – Sawcut – over by **40.5 LF** I assume this overage is due to the waterline offsets. Please provide redlines of that plan sheet for us to verify quantity. If not due to waterline offsets, please clarify.
#34 – Conc sidewalk – over by **330.68 SF** This overage plus the previously approved total amount (175 SF) totals 205 SF. Will this be the entire quantity for the remining project? If not, please provide us with the estimated total to complete the project.
#38 – 24" RCP storm – over by **258 LF** During our phone call this week, you noted all of the underground work is complete to date. Can you please provide final quantities for this pay item.
#41 – Yard drains – over by **33 EA**. During our phone call this week, you noted all of the underground work is complete to date. Can you please provide final quantities for this pay item.
#48 – San. Sewer service stub – over by **3 EA** Agreed
#49 – 6" san sewer service – over by **494 LF** During our phone call this week, you noted all of the underground work is complete to date. Can you please provide final quantities for this pay item.

Thanks,

Coy P. Custer, P.E., ENV SP
Project Manager

13430 Northwest Freeway, Suite 700, Houston, Texas 77040
Main: 713.462.3178 | Direct: 832.590.7170 | Cell: 409.370.7002
CCuster@idseg.com
Website | Facebook | Linkedin

TxEng Firm 2726 | TxSurv Firm 10110700

From: Brian Conrad <brianwconrad@hotmail.com>
Sent: Wednesday, February 2, 2022 10:35 AM
To: Coy Custer (IDS) <CCuster@idseg.com>; Arthur Faiello <afaiello@springvalleytx.com>
Cc: lucio@projectsurveillance.com; Joey Veselka <gveselka3@gmail.com>; Socorro Prieto <socorroprieto@yahoo.com>; Ric Bolin <rbolin@swbell.net>; Steven Conrad <smconradtx@yahoo.com>; Don Conrad <lobid@hotmail.com>
Subject: Quantity Overruns

[EXTERNAL EMAIL]

Coy and Arthur –

We have several items that have overrun plan quantity. Some of these we have already talked about but looks like we will need to process another change order to get paid for all the January overruns. Here is a list of items and totals as of 1/31/22 :

#10 – temp black base – over by 89.72 SY
#11 – Rem/disp pipe – over by 34 LF
#27 – HE Conc. – over by 33.71 SY
#28 – Sawcut – over by 40.5 LF
#34 – Conc sidewalk – over by 30 SF
#38 – 24" RCP storm – over by 118 LF
#41 – Yard drains – over by 33 EA.
#48 – San. Sewer service stub – over by 3 EA
#49 – 6" san sewer service – over by 494 LF

We also have only $3,285.50 left in the lab testing budget.

Please let us know if a Work Change Oder can be processed to allow for these overruns on the January pay app or if we are going to have to cut all of these back to plan quantity for the pay app. We need to get it submitted to the City ASAP.

Also checking to see if we are still on for the meeting tomorrow morning. Let me know, thanks.

Brian Conrad
Conrad Construction Co., LTD

From: Coy Custer (IDS)
Sent: Thursday, January 27, 2022 10:09 AM
To: Arthur Faiello
Cc: Brian Conrad; lucio@projectsurveillance.com
Subject: January Meeting Minutes

All,

Sorry for the delay, please see the attached meeting minutes from our January progress meeting.

Let me know if you have any questions.

Thanks,

IDS Engineering Group

Coy P. Custer, P.E., ENV SP
Project Manager

13430 Northwest Freeway, Suite 700, Houston, Texas 77040
Main: 713.462.3178 | Direct: 832.590.7170 | Cell: 409.370.7002
CCuster@idseg.com
Website | Facebook | Linkedin

TxEng Firm 2726 | TxSurv Firm 10110700

PAVING UTILITIES

CONRAD CONSTRUCTION CO., INC.

PHONE 713-937-3081 FAX 713-937-1172

PROJECT

PAGE OF FILE

BY DATE 2/28/22

Spring Valley over runs

#10	- black base	-	1839.72	SY
#11	- Rem/disp pipe	-	2554	CF
#27	- H.E. Conc	-	232.71	SY
#28	- Sawcut	-	180.50	LF
#34	- Conc. Sidewalk	-	755.68	SF
#38	- 24" storm	-	2054	LF
#41	- yard drains	-	122	EA
#48	- San service stub	-	54	EA
#49	- 6" san sewer	-	1543	LF

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	March 22, 2022
TOPIC:	**Approval of Pay Estimate No. 4 for Ground Storage Tank No. 2 Replacement Project (CSB# 2021-05-101) to W.W. Payton Corporation in the amount of $67,500.00.**
BACKGROUND:	This is the fourth pay estimate to be submitted by W.W. Payton Corporation for the Ground Storage Tank No. 2 Replacement Project (CSB# 2021-05-101) for work completed on the Project during the month of February, 2022.
RECOMMENDATION:	Travis Sellers, P.E. of IDS Engineeering and City staff have reviewed Pay Estimate No. 4 and recommend approval.
ATTACHMENTS:	• Pay Estimate No. 4 Submitted By W.W. Payton Corporation
FUNDING ISSUES:	☐ Not applicable – no dollars are being spent or received. ☒ Full amount already budgeted in Acct/Project #15-10-7002 ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# __________ will be transferred to Acct/Project# __________ ☐ ______ from unassigned fund balance will be used and added to Acct/Project# ________ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# __________

FINANCE VERIFICATION OF FUNDING:

SUBMITTING STAFF MEMBER:	**CITY ADMINISTRATOR APPROVAL:**
Silvia Chiapponi, Assistant to City Administrator	

W.W. PAYTON CORPORATION
General Contractor Serving Texas
P.O. Box 1056 – Katy, Texas 77492-1056
Ph (281) 371-7068 Fax (281) 371-7069

LETTER OF TRANSMITTAL

DATE March 8, 2022	JOB NO. 765
ATTENTION **Ms. Karina Pina**	
RE: City of Spring Valley	
Replacement of Ground Storage Tank	
IDS Project No. 2316-002-00	

TO **IDS Engineering Group**
13430 Northwest Freeway, Suite 700
Houston, Texas 77040

WE ARE SENDING YOU ☑ Attached ☐ Under separate cover via Email the following items:

☐ Shop drawings ☐ Prints ☐ Plans ☐ Samples ☐ Specifications
☐ Copy of letter ☐ Change order ☑ Other: Pay Application

COPIES	DATE	NO.	DESCRIPTION
1	2-28-22	-	Application and Certificate for Payment No. 4
1	2-28-22	-	Pay Estimate No. 4
1	3-8-22	-	Affidavit of Bills Paid
1	3-8-22	-	Waiver and Lien Release Upon Partial Payment

THESE ARE TRANSMITTED as checked below:

☑For approval ☐ Approved as submitted ☐ Resubmit____copies for approval
☐For your use ☐ Approved as noted ☐ Submit____copies for distribution
☐As requested ☐Returned for corrections ☑Return ___1___corrected prints
☐ For review and comment ☑ For your records and distribution
☐ FOR BIDS DUE ____________________ 20____ ☐PRINTS RETURNED AFTER LOAN TO US

REMARKS:

COPY TO:

SIGNED: Randy K
Randy Key

W. W. PAYTON CORPORATION
General Contractor Serving Texas
P.O. Box 1056 Katy, Texas 77492-1056

February 28, 2022

IDS Engineering Group
13430 Northwest Freeway, Ste. 700
Houston, Texas 77040

Attn: Mr. Marcel Khouw, P.E.

Pay Estimate No. 4
City of Spring Valley
Ground Storage Tank No. 2 Replacement
IDS Project No. 2316-002-00
Payton Job No. 765

We estimate the total amount of work done for the prior ending 2-28-2022 for the above references project to be:

ITEM	DESCRIPTION	QTY. BID	QTY. PRIOR	QTY. THIS PERIOD	DONE TOTAL	UNIT	UNIT PRICE	AMOUNT COMPLETE
	A. Base Unit Price Table (General Items):							
1	Mobilization	1	1	0	1	LS	$20,000.00	$20,000.00
2	Pollution Prevention Implementation including Permitting, Proof of Payment, Maintenance, Inspections, and Reporting for Pollution Measures, Complete in place	1				LS	$250.00	
3	Spring Valley GST-2 - Furnish all materials, labor, and equipment for the demolition and disposal of one (1) existing 0.21 MG bolted galvanized steel ground storage tank including existing base material consisting of potentially petroleum soaked sand backfill and appurtenances in accordance with the contract plans and specifications, complete in place.	1	1	0	1	LS	$14,750.00	$14,750.00
4	**Spring Valley GST-2 - Furnish all materials, labor, equipment, and appurtenances for the construction of a new 0.21 MG welded steel ground storage tank in accordance with the contract plans and specifications, complete in place.**	**1**				**LS**	**$590,000.00**	
4a	*GST Floor*	*1*	*1*	*0*	*1*	*LS*	*$100,000.00*	*$100,000.00*
4b	*GST Shell*	*1*	*1*	*0*	*1*	*LS*	*$130,000.00*	*$130,000.00*
4c	*GST Dome Roof*	*1*	*1*	*0*	*1*	*LS*	*$150,000.00*	*$150,000.00*
4d	*GST Piping & Appurtenances*	*1*	*1*	*0*	*1*	*LS*	*$44,000.00*	*$44,000.00*
4e	*Interior Protective Coatings*	*1*	*1*	*0*	*1*	*LS*	*$60,000.00*	*$60,000.00*
4f	*Exterior Protective Coatings*	*1*	*0*	*1*	*1*	*LS*	*$70,000.00*	*$70,000.00*
4g	*Cathodic Protection*	*1*				*LS*	*$25,000.00*	
4h	*Concrete Splash Box*	*1*	*0*	*1*	*1*	*LS*	*$5,000.00*	*$5,000.00*
4i	*Electrical & Controls*	*1*				*LS*	*$5,000.00*	
4j	*Disinfection, Start-Up, and Testing*	*1*				*LS*	*$1,000.00*	
5	Remove and replace existing tank foundation at direction of the Engineer, as shown in plans and specifications, complete in place.	1				LS	$50,000.00	See Change Order No. 1
							Base Unit Price Table (General Items) 1-5:	**$593,750.00**

ITEM	DESCRIPTION	QTY. BID	QTY. PRIOR	QTY. THIS PERIOD	DONE TOTAL	UNIT	UNIT PRICE	AMOUNT COMPLETE
	Change Order Items							
CO1A	Coodination for X-Rays for Newly Erected GST as directed by the Engineer, complete in place.	1	1	0	1	LS	$1,600.00	$1,600.00
							Change Order Items:	**$1,600.00**

NOTE: This breakdown is approximate and intended only for the purpose of preparing monthly pay estimates.

Ref: City of Spring Valley
Ground Storage Tank No. 2 Replacement
Pay Estimate No. 4
Page: 2 of 2

	Original Contract Amount	Current Contract Amount
Base Unit Price Table (General Items) 1-5:	$675,000.00	$673,400.00 1)2)
Change Order No. 1 (CO1A)		$1,600.00
Total Amount:	$675,000.00	$675,000.00

NOTES: 1) Bid Item No. 5: Existing foundation was reused.
2) Change Orders: Bid Item No. 5 will be utilized for additional work approved by Change Order.

WORK DONE TO DATE

Base Unit Price Table (General Items) 1-5	:	$593,750.00
Change Order No. 1 (CO1A)	:	$1,600.00
Total Amount Done to Date	:	$593,750.00
Less Retainage 10%	:	$59,375.00
Difference	:	$534,375.00
Less Previous Estimate	:	$466,875.00
TOTAL AMOUNT DUE THIS ESTIMATE	:	$67,500.00

Sincerely,

Randy Key

APPROVED FOR PAYMENT
IDS Engineering Group

BY:

DATE: March 16, 2022

PLEASE RETURN ONE (1) APPROVED COPY FOR OUR FILES

APPLICATION AND CERTIFICATE FOR PAYMENT

Project: City of Spring Valley
Replacement of Ground Storage Tank

Project Manager: Marcel Khouw, P.E.
Engineer: IDS Engineering Group

Project No.: 2316-002-00

Contractor: W.W. Payton Corporation

Owner: City of Spring Valley

Application Date: 2/28/2022 Application No.: 4

Notice to Proceed Date: 10/4/2020 Contract Duration: 270 Calendar Days

Period From: 2/1/2022 To: 2/28/2022

CHANGE ORDER SUMMARY

Change Orders approved in previous months by Owner		Additions $	Deletions $
Subsequent Change Orders			
Number	Approved (date)		
1	12/20/2021	$0.00	$0.00

Net Change by Change Orders

Weather Days Requested To Date: Weather Days Granted:
Liquidated Damages Assessed: None

Application is made for Payment, as shown below, in connection with the attached Contract Continuation Sheet(s).

The present status of the account for this Contract is as follows:

Original Contract Sum	$	675,000.00
Net Changes by Change Order	$	-
Contract sum to Date	$	675,000.00
Total Completed to Date	$	593,750.00
Retainage 10 %	$	59,375.00
Total Earned Less Retainage	$	534,375.00
Less Previous Certificates for Payment	$	466,875.00
Current Payment Due	$	67,500.00

The undersigned Contractor certifies that the work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by him for Work for which previous Certificates for Payment were issued and payment received from the Owner and that the current payment shown herein is now due.

Contractor: W.W. Payton Corporation

Signed by: Date: 2/28/22

In accordance with the Contract and this Application for Payment, the Contractor is entitled to payment in the amount shown above.

City of Spring Village
Signed By:________________ Date:__________

Engineer: IDS Engineering Group

Signed By: Date: March 16, 2022

This Certificate is not negotiable. It is payable only to the payee named herein and its issuance, payment and acceptance are without prejudice to any rights of the Owner or Contractor under their Contract.

S:\Stars\MDK\Jobs\Civil\CPS_Forms directoryAPPLIC_&_CERT_FOR_PAYMENT 765

AFFIDAVIT OF BILLS PAID

THE STATE OF TEXAS
COUNTY OF _Waller________

Wesley W. Payton____ Being first duly sworn, state that he is ____President________________ of ___
W. W. Payton Corporation___ of ___Waller_ County of Texas, hereinafter call "Company", and The said Company has performed work and/or furnished _City of Spring Valley_ hereinafter called "Owner" pursuant to a contract, dated with Owner (hereinafter called "Contract") for the construction of:

PROJECT: ___City of Spring Valley – Ground Storage Tank No. 2 Replacement________________
PROJECT NO: _____IDS Project No. 2316-002-00________________________________

That all just and lawful invoices against the Company for Labor, materials and expendable equipment employed in the performance of the Contract and have been paid in full (with the exception of the attached invoice) prior to acceptance of payments from the Owner, and

That the Company agrees to indemnify and hold the Owner and Engineers harmless from all liability arising from claims by subcontractors, materialmen and suppliers under Contract, and

That no claims have been made or filed upon the payment bond,

That the Company has not received any claims or notice of claims from the subcontractor, materialmen and suppliers.

Executed this _8_____ day of ______March_____________, 20_22_. **CONTRACTOR**

WWP

By: Wesley W. Payton

President

Title

THE STATE OF TEXAS
COUNTY OF __Waller_____

BEFORE ME, The undersigned authority, on this day personally appeared_Wesley W. Payton_________
______President___________of____W. W. Payton Corporation____________________, a Texas Corporation, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that the executed the same as the act and deed of such corporation, for the purpose of consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE ON THIS THE _8_ day of March_, 2022.

MY COMMISSION EXPIRES:

Kimberly Campbell

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

NOTARY PUBLIC STATE OF TEXAS
KIMBERLY CAMPBELL
My Notary ID # 131720413
Expires September 12, 2022

WAIVER AND LIEN RELEASE UPON PARTIAL PAYMENT

THE STATE OF TEXAS
COUNTY OF _Waller_____

The undersigned contracted with W. W. Payton Corporation to furnish Labor, Materials and Incidental Items in connection with certain improvements to real property located in Harris County County, Texas, and owned by City of Spring Valley which improvements are described as follows:

Project Name: City of Spring Valley – Ground Storage Tank No. 2 Replacement

Project Number: IDS Project No. 2316-002-00

In consideration of Pay Estimate No. 4 in the amount of Sixty Seven Thousand Five Hundred and no/ 100 Dollars ($67,500.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and confessed, the undersigned does hereby waive and release any mechanic's lien or materialmen's lien or claims of lien that the undersigned has or hereafter has on the above mentioned real property on account of any labor performed or materials furnished or to be furnished or labor performed and materials furnished by the undersigned pursuant to the above mentioned contract or any constitutional lien that the undersigned may have.

Undersigned hereby guarantees that all bills for labor performed and/or materials furnished in the erection and construction of such improvements on the Property have been fully paid (with the exception of the attached invoice) and satisfied and Undersigned does further guarantee that if for any reason a lien or liens are filed for material or labor against said Property arising out of any bills for material or labor in connection with the erection or construction of said improvements therein, Undersigned will obtain a settlement of such lien or liens and a proper release thereof shall be obtained.

Executed this 8 day of March, 20 22. (Contractor)

WWP

By: Wesley W. Payton

President

Title

THE STATE OF TEXAS
COUNTY OF Waller

BEFORE ME, The undersigned authority, on this day personally appeared Wesley W. Payton President of W. W. Payton Corporation, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that the executed the same as the act and deed of such corporation, for the purpose of consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE ON THIS THE 8 day of March, 2022.

MY COMMISSION EXPIRES: 9-12-2022

Kimberly Campbell
NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

NOTARY PUBLIC STATE OF TEXAS
KIMBERLY CAMPBELL
My Notary ID # 131720413
Expires September 12, 2022

Police Department
Staff Report

SPRING VALLEY POLICE DEPARTMENT
Calls - By Type

02\01\2022
thru 02\28\2022

Type	Description	# Of Calls
21	911 HANG UP	3
6	ACCIDENT	28
22	ALARM	37
23	AMBULANCE CALL	22
24	ANIMAL CALL	6
43	ASSIST OUTSIDE AGENCY	9
135	BUSINESS CHECK	2,640
48	CITY CREW REPAIRS	3
38	DAMAGE TO CITY PROPERTY	1
53	DEBRIS IN ROADWAY	2
60	FIRE CALL	1
65	GAS LEAK	1
68	HOUSE CHECK	1
70	INFORMATION	39
71	INVESTIGATION	2
76	LOUD NOISE	4
80	MISSING PERSON	3
81	OPEN DOOR	16
137	PRISONER CHECK	1
86	PUBLIC RELATIONS	654
88	RECOVERY STOLEN VEHICLE	1
96	SOLICITOR	5
97	SPECIAL ASSIGNMENT	2
99	STALLED VEHICLE	22
141	STORED/ ABANDONED VEHICLE	1
103	SUSPICIOUS ACTIVITY	2
104	SUSPICIOUS PERSON	12
105	SUSPICIOUS VEHICLE	30
108	TRAFFIC CONTROL	1
109	TRAFFIC LIGHT REPAIR	2
11	TRAFFIC STOP	782
111	VEHICLE BLOCKING ROADWAY	14
112	VEHICLE CHECK	5
42	WARRANT SERVICE	7
117	WELFARE CONCERN	3
	Total	4,362

Spring Valley Village, TX PD **Feb 1, 2022 - Feb 28, 2022**

Citation Violation Audit By Offense

Total Charges: **1398**

Description	Counts
CHANGE NAME/MAILING ADDRESS LATER THAN 30 DAYS (CDL)	1
CHANGED LANE WHEN UNSAFE	1
CHILD (4-17) NOT SECURED BY SAFETY BELT	1
CITY ORDINANCE - SOLICITING WITHOUT A PERMIT - PEDDLER	1
CRIMINAL TRESPASSING	3
DEFECTIVE EQUIPMENT - MUFFLER	1
DEFECTIVE EQUIPMENT - WHITE LIGHT TO THE REAR	1
DEFECTIVE EQUIPMENT / NO LICENSE PLATE LIGHT	61
DEFECTIVE HEAD LAMPS	39
DEFECTIVE HEAD LIGHTS	28
DEFECTIVE STOP LAMP(S)	69
DEFECTIVE STOP LIGHTS-TRAILER	2
DEFECTIVE TAIL LAMP(S)	19
DISPLAY FICTITIOUS/WRONG/UNCLEAN LICENSE PLATES	16
DISPLAY SUSPENDED DRIVER LICENSE	1
DISPLAY/ EXPIRED REGISTRATION	250
DISREGARD LANE CONTROL SIGNAL/DEVICE	2
DRIVERS LICENSE-MOTORCYCLE/	1
DRIVING WHILE LICENSE INVALID UNDER PROVISIONS OF DL LAWS	6
DRIVING WITHOUT ANY LICENSE	4
DROVE WITHOUT LIGHTS (WHEN REQUIRED)	11
EXPIRED BUYER TAG	48
EXPIRED DEALER TAG	5
EXPIRED DRIVERS LICENSE	32
FAIL TO CONTROL SPEED	2
FAIL TO DISPLAY DRIVERS LICENSE	5
FAIL TO GET A TEXAS DRIVERS LICENSE AFTER 90 DAYS OF RESIDENCE IN THIS STATE	1
FAIL TO MAINTAIN FINANCIAL RESPONIBILITY	87

Spring Valley Village, TX PD Feb 1, 2022 - Feb 28, 2022

Citation Violation Audit By Offense

Total Charges: **1398**

Description	Counts
FAIL TO MAINTAIN FINANCIAL RESPONSIBILITY	95
FAIL TO OBEY TRAFFIC CONTROL DEVICE-MUST TURN RIGHT OR LEFT	3
FAIL TO OBEY TRAFFIC CONTROL SIGN - SERVICE RD	1
FAIL TO REPORT CHANGE OF ADDRESS	23
FAIL TO YIELD ROW TO VEHICLE IN INTERSECTION	1
FAILED TO DIM HEADLIGHTS - FOLLOWING	9
FAILED TO DIM HEADLIGHTS - MEETING	16
FAILED TO SIGNAL TURN	1
FAILED TO SIGNAL TURN / LANE CHANGE	3
FAILED TO STOP AT DESIGNATED POINT (STOP SIGN)	3
FAILED TO STOP AT PROPER PLACE (TRAFFIC LIGHT)	1
FAILED TO STOP FOR SCHOOL BUS (OR REMAIN STOPPED)	3
FAILED TO YIELD ROW TO EMERGENCY VEHICLE	1
FAILED TO YIELD ROW TURNING LEFT	1
ILLEGAL BUYERS TAGS	19
ILLEGAL PARKING - NO PARKING ANY TIME	2
ILLEGAL PARKING - PARKING IN PRIVILEGED	1
ILLEGAL PARKING-FIRE LANE	1
ILLEGAL PASSING - LEFT TURN ONLY LANE	1
ILLEGAL WINDOW TINT	3
MINOR IN POSSESSION OF ALCOHOL	1
NO DRIVERS LICENSE	173
NO FRONT LICENSE PLATE	9
NO LICENSE NUMBER PLATES-TRAILER	1
OPEN CONTAINER	2
OPERATE MOTOR VEHICLE WITHOUT LICENSE PLATES OR WITH ONE LICENSE PLATE	1
OPERATE UNREGISTERED MOTOR VEHICLE	12
PARKED IN PROHIBITED AREA	4

Spring Valley Village, TX PD **Feb 1, 2022 - Feb 28, 2022**

Citation Violation Audit By Offense

Total Charges: **1398**

Description	Counts
PARKING ON ROADWAY	4
PASSING AUTHORIZED EMERGENCY VEHICLE	3
RAN RED LIGHT	9
RAN STOP SIGN	9
SPEEDING (NU)	1
SPEEDING >10% ABOVE POSTED LIMIT	222
SPEEDING IN SCHOOL ZONE	12
UNAUTHORIZED USE OF DEALER TEMP TAG - (DEALER OR EMPLOYEE)	1
UNAUTHORIZED USE OF DEALER TEMP TAG (NOT DEALER OR EMPLOYEE)	15
UNRESTRAINED CHILD 5 YEARS OF AGE TO 17	6
UNRESTRAINED CHILD YOUNGER THAN 5 OR UNDER 36 INCHES	8
WRONG LICENSE PLATE OR INSIGNIA	4
	6
	9

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	March 22, 2022
TOPIC:	**UPDATE, DISCUSSION AND POSSIBLE DIRECTION CONCERNING:** Meeting with Mayor, Mayor Pro Tem, City Administrator, Police Chief, and City Attorney As Directed by Council During the February 22, 2022 Council Workshop Meeting Regarding Proposed Job Alignment and Salary Ranges For All Employees Based on 50^{th} Percentile and Implementation of Market Adjustments.
BACKGROUND:	As directed during the February 22, 2022 Workshop Meeting, Mayor Vajdos, Mayor Pro Tem Carpenter, Chief Evans, City Attorney Loren Smith, and I met on Wednesday, March 2, to discuss how to address salaries adjustments and the proposed new salary ranges. Mayor Pro Tem Carpenter will present this item.
RECOMMENDATION:	None
ATTACHMENTS:	• Spreadsheet from Mayor Pro Tem Carpenter
FUNDING ISSUES:	☒ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# ___________ ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# __________ will be transferred to Acct/Project# __________ ☐ $_______ from unassigned fund balance will be used and added to Acct/Project# __________ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# __________
FINANCE VERIFICATION OF FUNDING:	
SUBMITTING STAFF MEMBER: Julie M. Robinson, City Administrator	**CITY ADMINISTRATOR APPROVAL:**

admin	$455,185	exempt
	$126,916	non
court	$61,506	exempt
	$51,888	non
pd	$162,615	exempt
	$1,812,592	non
street	$62,825	exempt
	$99,216	non
Utility	$157,350	exempt
	$328,617	non

				impact						
		cost of %	ex salary	2%	3%	4%	5%	6%	7%	8%
$3,318,710	2%	$66,374	$45,552	$911	$1,367	$1,822	2,278	$2,733	3,189	3,644
	3%	$99,561.30	$55,145	$1,103	$1,654	$2,206	2,757	$3,309	3,860	4,412
	4%	$132,748	$63,510	$1,270	$1,905	$2,540	3,176	$3,811	4,446	5,081
	5%	$165,936	$73,797	$1,476	$2,214	$2,952	3,690	$4,428	5,166	5,904
	6%	$199,123	$80,733	$1,615	$2,422	$3,229	4,037	$4,844	5,651	6,459
	7%	$232,310	$106,752	$2,135	$3,203	$4,270	5,338	$6,405	7,473	8,540
	8%	$265,497	$125,050	$2,501	$3,752	$5,002	6,253	$7,503	8,754	10,004

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	March 22, 2022
TOPIC:	Presentation and Acceptance of Fiscal Year 2020-2021 Audited Annual Comprehensive Financial Report Prepared by Belt, Harris Pechacek, LLLP, Certified Public Accountants.
BACKGROUND:	In June of 2014, the City Council approved a contract with the firm of Belt, Harris Pechacek, LLLP to conduct an independent audit of all accounts of the City and prepare the City's Annual Comprehensive Financial Report for 3 fiscal years, and the Council extended the contract for two additional fiscal years in March of 2021 which includes Fiscal Year 2020-2021. Senior Manager Ben Cohen with Belt, Harris Pechacek will present the Report.
RECOMMENDATION:	Staff recommends acceptance of the Report.
ATTACHMENTS:	• Annual Comprehensive Financial Report for FY 2020-2021 • Required Auditor Disclosure Letter • Management Letter
FUNDING ISSUES:	☒ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# ___________ ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# ___________ will be transferred to Acct/Project# ___________ ☐ $_______ from unassigned fund balance will be used and added to Acct/Project# ___________ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# ___________
FINANCE VERIFICATION OF FUNDING:	

SUBMITTING STAFF MEMBER: Michelle Yi, City Treasurer	**CITY ADMINISTRATOR APPROVAL:**

DIVIDER PAGE

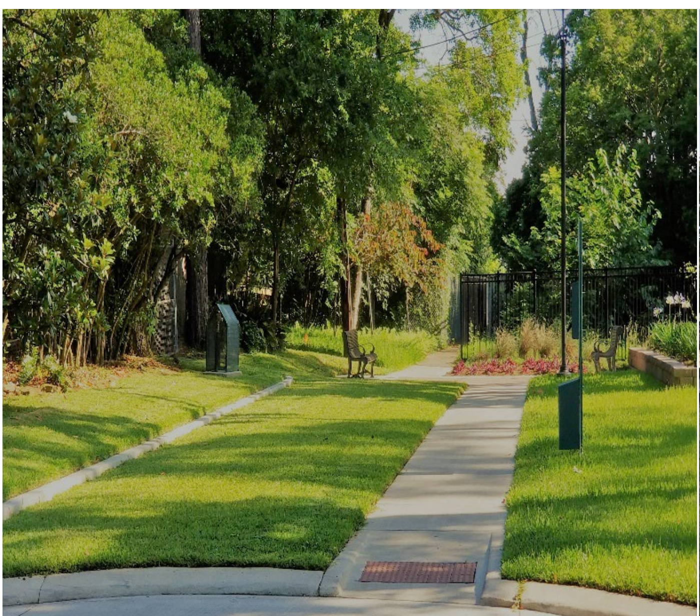
EST. 1955

SPRING VALLEY VILLAGE, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING

SEPTEMBER 30, 2021



ANNUAL COMPREHENSIVE FINANCIAL REPORT

of the

City of Spring Valley Village, Texas

For the Year Ended
September 30, 2021

Prepared by:

Julie Robinson
City Administrator

Michelle Yi
City Treasurer

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City of Spring Valley Village, Texas

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September 30, 2021

City of Spring Valley Village, Texas

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September 30, 2021

SUPPLEMENTARY INFORMATION

STATISTICAL SECTION

INTRODUCTORY SECTION

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EST. 1955
SPRING VALLEY
VILLAGE

March 9, 2022

The Honorable Mayor, City Council
Members, and Citizens of the
City of Spring Valley Village, Texas:

The Finance Department is pleased to submit the Annual Comprehensive Financial Report for the City of Spring Valley Village, Texas (the "City") for the fiscal year (FY) ended September 30, 2021. This report is published to provide the City Council, City staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial condition and activities of the City government. Management assumes responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures.

We believe the data presented is accurate in all material respects and is organized in a manner designed to fairly present the financial position and results of operations of the City as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included.

Belt Harris Pechacek, LLLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City's financial statements for the year ended September 30, 2021. The independent auditors' report is located at the front of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The City was incorporated under the laws of State of Texas (the "State") in 1955. The City operates as a "General Law" City, which provides for a "Mayor-Council" form of government.

The City provides the following municipal services: public safety; highways and streets; sanitation, water, and sewer services; and general administration.

The City is an independent political subdivision of the State governed by an elected council and a mayor and is considered a primary government. Spring Valley Village is one of the six Memorial Villages and is located ten miles west of downtown Houston. As of September 30, 2021, the City has a land area of 1.6 square miles and an estimated population of approximately 4,239. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the City's utilities and other proprietary activities are maintained on the accrual basis.

City Ordinance establishes the fiscal year as October 1 through September 30. Also City Ordinance requires the City Administrator to submit a proposed budget and accompanying budget message to the Council each year. The proposed budget is reviewed by the Council and is formally adopted by the passage of a budget ordinance. The City Administrator is required to inform the Council of any revisions of expenditures for any fund or department revisions must be approved by the Council.

Budgetary control has been established at the department level. Monthly financial reports for Council are produced showing budget and actual revenues and expenditures. Individual line items are reviewed and analyzed for budgetary compliance.

ECONOMIC CONDITION AND OUTLOOK

The City encompasses a 1.6 square mile area located along the north side of Interstate 10, approximately ten miles west of downtown Houston, Texas. The City has one of the most desired school districts in the Houston metropolitan area. The City is an integral part of the Houston metropolitan area and is completely surrounded by the cities of Houston, Hilshire Village, Hedwig Village and Hunters Creek Village. The City is right next to the largest and busiest freeway in the nation. The City is primarily a residential area whose approximately 4,239 inhabitants are employed throughout the Houston urban area.

There is very little vacant and/or undeveloped land in the City, so construction generally involves rebuilding and remodeling. The City continues to enjoy to a stable outlook with property taxable value and its property taxable value reached over $1 billion in the FY 2017 and doubled from ten years ago. Among reasons for this strength is the City's convenient proximity to the Galleria, Energy Corridor, downtown Houston, the Texas Medical Center, as well as the ever-evolving Memorial area.

The City's tax rate is among the lowest in the Houston area and is anticipated to remain relatively stable into the future due to residential property values and a new medical building that will be completed in year of 2022. However, the City is concerned about potentially lower commercial property values due to the impact of COVID-19.

The City's relative stability is the result of a desire for suburban families to live closer to work. The City has its own Police Department to maintain the low crime rate and its hometown appeal has attracted many of these families. These factors have contributed, and continue to contribute, to the relative stability of property values in the City.

The value of real property in the City is expected to stay strong in 2022. Expenditures are expected to remain steady with considerations for the continued competitive pressure on personnel costs and potential increases in the cost of employee health benefits.

The City approved a one cent lower property tax rate for tax year 2021, fiscal year 2022.

LONG-TERM FINANCIAL PLANNING

Capital improvement projects are funded with general governmental revenues and proceeds of general obligation and certificates of obligation debt issues. The City annually updates a five-year Capital Improvement Plan (the "Plan") and regularly prepares short-term improvement plans for water, wastewater, drainage, municipal facilities, and parks. The Plan is prepared by staff and presented to the City Council for review and acceptance. The Plan requires funding sources to be identified for each project.

In FY2019, the Council's policy on capital projects funding changed from pay-as-you-go with cash to the use of certificate of obligation bonds in order to undertake a greater number of capital projects. A portion of general fund revenues is allocated to the Debt Service Fund each year to cover bond payments, and portion is allocated to the Capital Improvements Fund each year to fund those capital projects that will be funded by cash.

Major Initiatives

FY 2021 was a year of accomplishments for the City of Spring Valley Village. The list below highlights some of the significant city activities:

- The new water well started the construction phase in FY 2019 and will be completed in FY 2022.
- Construction design of Loeser, Traweek, Lone Star paving, and utility improvement project was started in FY 2020 and will be completed in FY 2022.
- Green Valley & Winningham Paving and Utility Improvement project was started in FY 2020 and was completed in FY 2021.
- The replace bolted water storage project was started in FY 2021 and will be completed in FY 2022.
- Construction design of Winningham, Cedarspur, and Burkhart (All East of Voss) paving and utility improvement project was started in FY 2021 and will award the bid in FY 2022.
- Construction design of Cedarspur, Burkhart Road, and Burkhart Street paving and utility improvement project was started in FY 2021.

Annual Budget

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budget approved by the City Council. Activities of the General Fund, Capital Improvement Fund, Capital Replacement Fund, Utility Fund and Debt Service Fund are included in the annual operating budget. The Capital Improvement Plan is approved each year by the City Council and funded through a separate Capital Projects Fund, this is included in the annual budget. The level of budgetary control (*i.e.*, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within an individual fund. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Financial Information

The City's management team is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable assurance that employees, in the normal course of business, will detect and/or prevent errors or irregularities that could be material to the financial statements.

Independent Audit

Sections 103.001-103.004 of the Local Government Code require the City to have an annual audit of its financial records and accounts. The independent auditors' report, prepared by Belt Harris Pechacek, LLLP, is presented as the first component of the financial section of this report.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Spring Valley Village for its annual comprehensive financial report for the fiscal year ending September 30, 2020. This was the seventh consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this Annual Comprehensive Financial Report would not have been possible without the efficient and dedicated service of the entire staff of the Finance Department. Appreciation is expressed to all City employees throughout the organization, especially to those who were instrumental in the successful completion of this report. Additionally, I would also like to thank the Mayor, the Council, and the City Administrator for their support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

Michelle Yi
City Treasurer

CITY OF SPRING VALLEY VILLAGE, TEXAS

LIST OF ELECTED OFFICIALS AND KEY STAFF

September 30, 2021

Elected Officials	Position
Marcus Vajdos	Mayor
Bo Bothe	Council Member
Allen Carpenter	Council Member
David Dominy	Council Member
Tom Donaho	Council Member
Joy McCormack	Council Member

Key Staff	Position
Julie Robinson	City Administrator
Roxanne Benitez	City Secretary
Michelle Yi	City Treasurer
Loyd R. Evans	Chief of Police
Zachary Meadows	Community Development Director

CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING

Government Finance Officers Association

Certificate of Achievement for Excellencein Financial Reporting

Presented to

City of Spring Valley Village
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

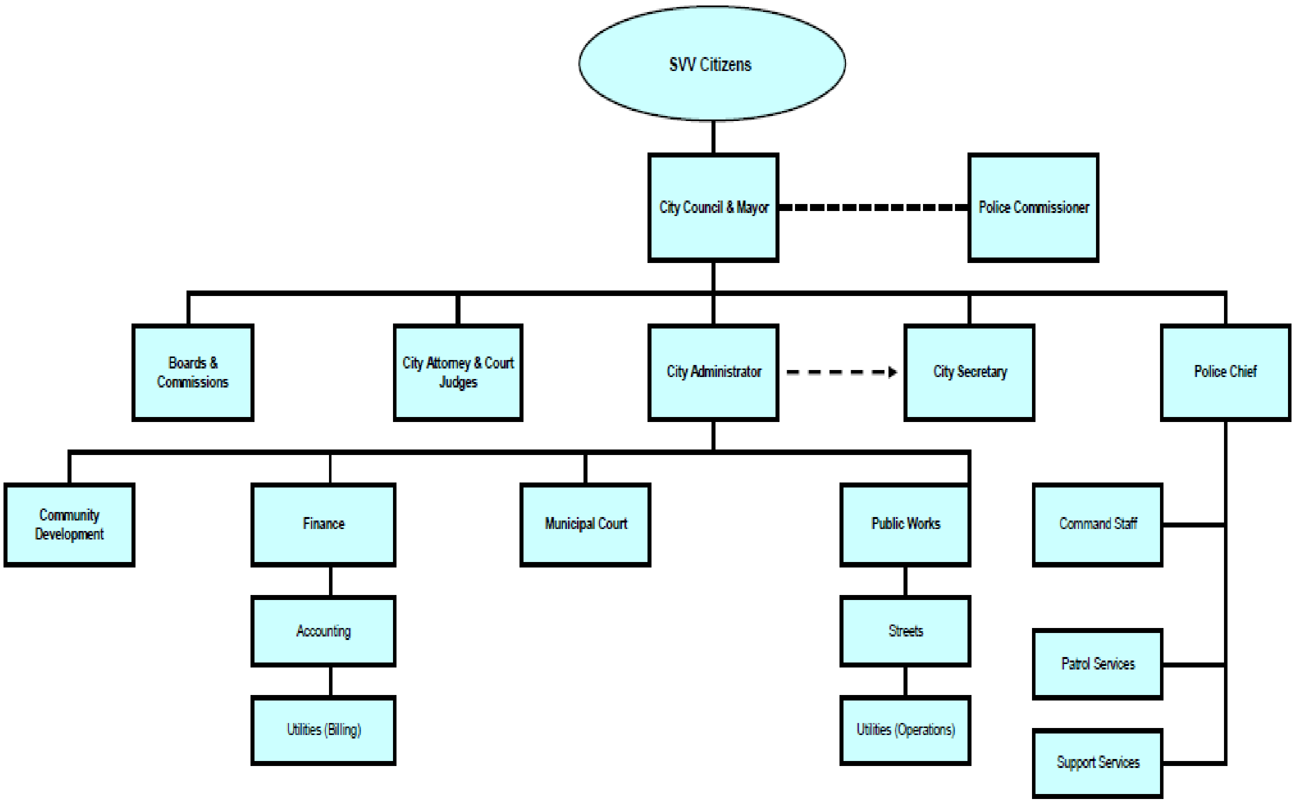
Christopher P. Morrill

Executive Director/CEO

City of Spring Valley Village, Texas

ORGANIZATIONAL CHART

September 30, 2021



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
City Council Members of the
City of Spring Valley Village, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Spring Valley Village, Texas (the "City"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Houston · Austin · Bellville · Woodville
3210 Bingle Rd., Ste. 300, Houston, TX 77055 // P: 713.263.1123 // info@txauditors.com // www.texasauditors.com

Opinions

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, and each major fund of the City as of September 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the supplementary information, and the statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements.

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

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

Belt Harris Pechacek, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
March 9, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

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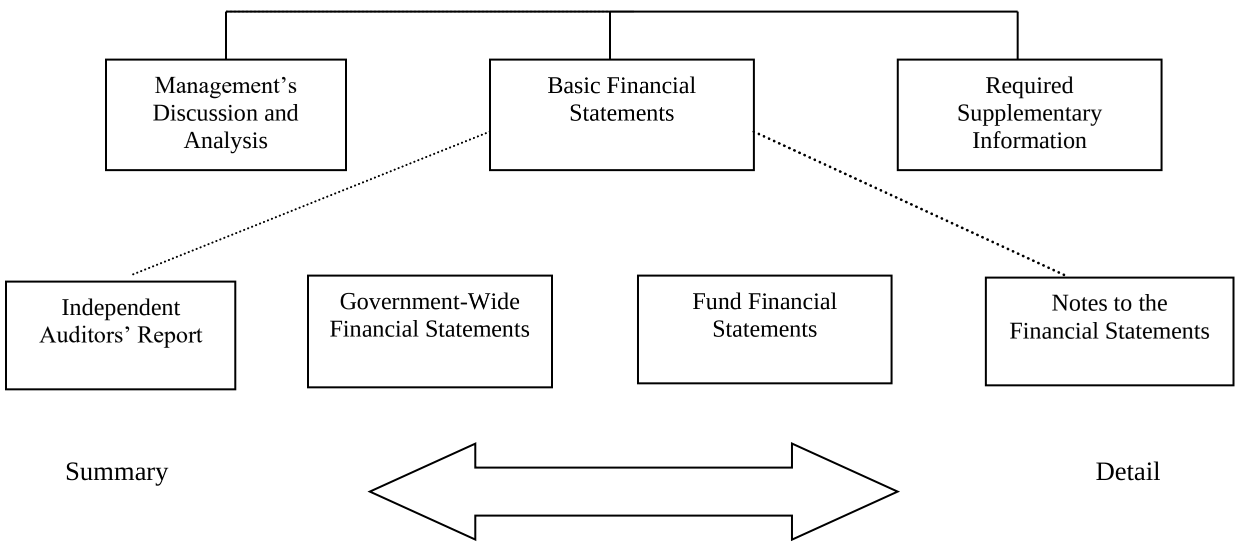
The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Spring Valley Village, Texas (the "City") for the year ended September 30, 2021. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analyses of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the City's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT

Components of the Financial Section



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account, even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here, which include general government, public safety, and public works. Sales taxes, property taxes, franchise fees, and other revenue finance most of these activities.

2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water and wastewater.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate corporation, the Spring Valley Legacy Fund, Inc., for which the City is financially accountable. Although legally separate, this component unit functions for all practical purposes as department of the City and, therefore, is included as an integral part of the primary government.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of City funds are governmental and proprietary.

Governmental Funds

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

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

The City maintains six governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, the capital improvements fund, the special revenue restricted fund, and the debt service fund which are considered to be major funds for reporting purposes. The asset forfeiture fund and legacy fund are nonmajor funds but the City has elected to present them as major funds for reporting purposes.

The City adopts annual appropriated budgets for its general fund and debt service fund. Budgetary comparison schedules have been provided for the general fund and debt service fund to demonstrate compliance with these budgets.

Proprietary Funds

The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water and wastewater services. The proprietary fund financial statements provide separate information for the water distribution and wastewater collection/treatment operations. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

The City also uses a Capital Replacement Fund to account for its equipment replacement program. This capital replacement fund has been included within governmental activities in the governmental-wide financial statements.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund and schedules of changes in net pension and other postemployment benefits liability and related ratios and a schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. For the City, assets and deferred outflows exceed liabilities and deferred inflows by $47,263,602 as of September 30, 2021. The largest portion of the City's net position (77%) reflects its investment in capital assets (e.g., land and City hall, as well as the public works facilities). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	2021			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 26,093,077	$ 1,647,003	$ 27,740,080	$ 26,036,026	$ 2,820,875	$ 28,856,901
Capital assets, net	41,591,395	10,406,137	51,997,532	40,444,575	9,752,074	50,196,649
Total Assets	67,684,472	12,053,140	79,737,612	66,480,601	12,572,949	79,053,550
Deferred outflows - pensions	215,326	36,321	251,647	244,267	42,113	286,380
Deferred outflows - OPEB	36,895	5,774	42,669	24,577	3,969	28,546
Total Deferred Outflows of Resources	252,221	42,095	294,316	268,844	46,082	314,926
Long-term liabilities	25,816,220	3,953,023	29,769,243	26,713,139	4,278,551	30,991,690
Other liabilities	1,970,851	661,032	2,631,883	526,624	755,271	1,281,895
Total Liabilities	27,787,071	4,614,055	32,401,126	27,239,763	5,033,822	32,273,585
Deferred inflows - pensions	317,192	39,430	356,622	362,796	46,150	408,946
Deferred inflows - OPEB	9,087	1,491	10,578	10,148	1,647	11,795
Total Deferred Inflows of of Resources	326,279	40,921	367,200	372,944	47,797	420,741
Net Position:						
Net investment in capital assets	27,370,964	8,823,637	36,194,601	27,155,714	7,974,574	35,130,288
Restricted	4,881,810	358,408	5,240,218	5,317,098	358,408	5,675,506
Unrestricted	7,570,569	(1,741,786)	5,828,783	6,663,926	(795,570)	5,868,356
Total Net Position	$ 39,823,343	$ 7,440,259	$ 47,263,602	$ 39,136,738	$ 7,537,412	$ 46,674,150

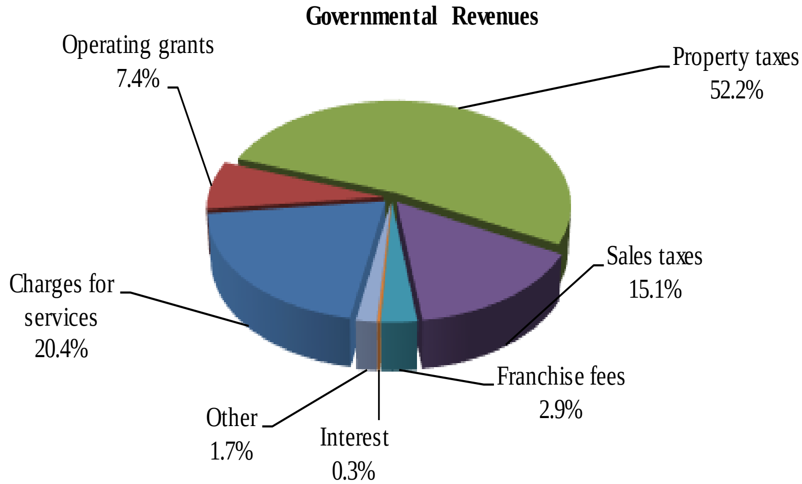
A portion of the City's net position, $5,240,218, represents resources restricted to a specific purpose. The balance of unrestricted net position, $5,828,783, may be used to meet the City's ongoing obligation to citizens and creditors. The City's total net position increased by $589,452. Total assets increased $684,062 with an increase of net capital assets of $1,800,883 and a decrease in current and other assets of $1,116,821 which was primarily due to funds spent on capital asset additions. Total liabilities decreased $127,541 with a decrease in long-term liabilities of $1,222,447 and increase in other liabilities of $1,349,988. There was a decrease in long-term liabilities because of principal debt payments. The increase in other liabilities was primarily due to an increase in unearned grant revenue and payables related to capital improvements. Deferred outflows and deferred inflows decreased $20,610 and $53,541 from prior year due to changes in pension and OPEB balances.

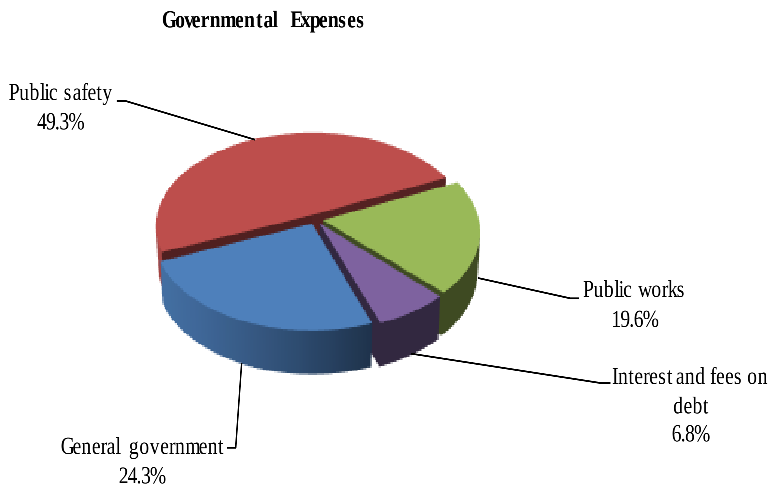
Statement of Activities

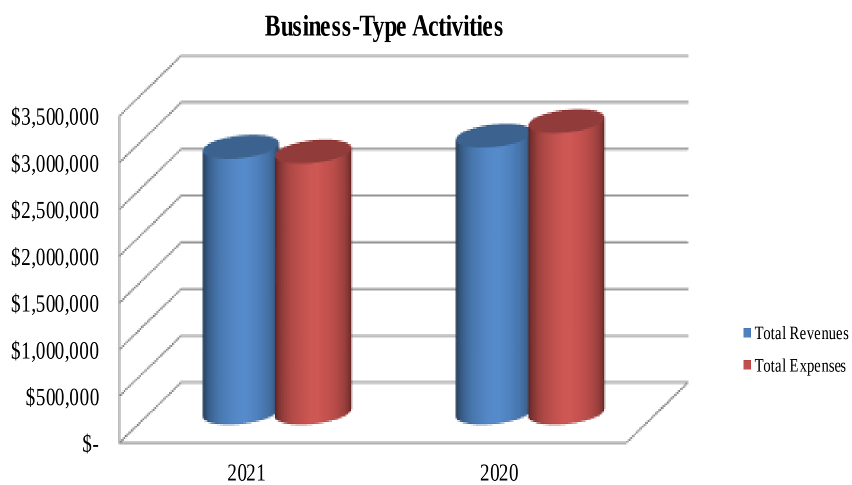
The following table provides a summary of the City's changes in net position.

	For the Year Ended September 30, 2021			For the Year Ended September 30, 2020		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	$ 2,153,616	$ 2,847,372	$ 5,000,988	$ 1,444,090	$ 2,966,158	$ 4,410,248
Operating grants	787,015	-	787,015	754,729	-	754,729
General revenues:						
Property taxes	5,519,222	-	5,519,222	5,569,072	-	5,569,072
Sales taxes	1,598,465	-	1,598,465	1,482,145	-	1,482,145
Franchise fees	309,282	-	309,282	323,537	-	323,537
Interest	22,291	937	23,228	147,746	12,671	160,417
Other	176,230	33,180	209,410	641,662	43,716	685,378
Total Revenues	10,566,121	2,881,489	13,447,610	10,362,981	3,022,545	13,385,526
Expenses						
General government	2,444,681	-	2,444,681	2,449,914	-	2,449,914
Public safety	4,957,464	-	4,957,464	5,159,269	-	5,159,269
Public works	1,972,528	-	1,972,528	1,912,521	-	1,912,521
Interest and fees on debt	688,443	118,302	806,745	656,102	126,903	783,005
Water, sewer, and solid waste	-	2,676,740	2,676,740	-	2,994,656	2,994,656
Total Expenses	10,063,116	2,795,042	12,858,158	10,177,806	3,121,559	13,299,365
Increase (Decrease) in Net Position Before Transfers	503,005	86,447	589,452	185,175	(99,014)	86,161
Transfers in (out)	183,600	(183,600)	-	(150,000)	150,000	-
Change in Net Position	686,605	(97,153)	589,452	35,175	50,986	86,161
Beginning net position	39,136,738	7,537,412	46,674,150	39,101,563	7,486,426	46,587,989
Ending Net Position	$ 39,823,343	$ 7,440,259	$ 47,263,602	$ 39,136,738	$ 7,537,412	$ 46,674,150

Graphic presentations of the selected data from the summary tables follow to assist in the analysis of the City's activities.







Revenues for governmental activities increased $709,526 or 49% due primarily to the increase in fines and forfeitures along with an increase in building and development related revenue. Sales tax revenue increased by $116,320 or 8% due to an increase in consumers' spending. Total governmental expenditures decreased $114,690 or 1%.

Revenues for business-type activities decreased by $141,056 or 5% from the prior year due to the decrease in water and sewer revenue due to less consumption. Business-type expenses decreased by $326,517 or 10% mainly due to a decrease in ground water charges and maintenance costs.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

The City's governmental funds reflect a combined fund balance of $21,800,856. At the end of the current year, $5,692,409 was unassigned, $2,246,790 was assigned for capital outlay of equipment and capital improvements, and $2,272,228 was assigned for 120 days' operating reserve. Total restricted fund balance includes $11,212,646 for capital projects and $362,792 for other various purposes, and $13,991 was nonspendable for prepaid items.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was $5,692,409, while total fund balance reached $8,610,706. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately nine months of the general fund's expenditures. The fund balance for the general fund demonstrated an overall increase of $745,887. This increase in fund balance is primarily due to an increase in fines and forfeitures and building and related revenues net of a decrease in expenditures for projects of $103,815 which were set aside to be spent in fiscal year 2022.

The City's debt service fund had a fund balance of $17,076, which was a decrease of $4,538.

Overall, there was a decrease of $2,373,929 in the capital improvements fund primarily due to ongoing construction. The fund balance was $13,100,169.

The asset forfeiture fund had a fund balance of $19,054, which was unchanged from prior year.

The legacy fund had a fund balance of $53,851, which was an increase of $23,752 primarily due to an increase in donations received.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The City had planned an increase of $664,137 in the general fund fund balance, but actually realized an increase of $745,887 which included funds of $103,815 that were set aside for projects that was not spent in fiscal year 2021 and will be spent on projects in fiscal year 2022. The activity resulted in a positive budget variance of $81,750.

Actual general fund revenues exceeded budgeted revenues by $745,883 during the year. Spring Valley Village continues to experience strong local business and growth in both residential and commercial properties. Due to this continued growth, the City saw an increase in sales tax revenues, fines & forfeitures, and building and development related fees, all of which were over the original budgeted revenue at the end of the year.

Actual general fund expenditures were under the final budgeted expenditures by $372,647. This positive expenditure budget variance is primarily due to unfinished projects that were budgeted and set aside for fiscal year 2021. The unfinished projects were for upgrades to the City's security system, renovation of City facility showers, implementation of new City software, and costs for street striping. The City will plan to complete these projects in fiscal year 2022.

CAPITAL ASSETS

At the end of the year, the City's had invested $51,997,532 in capital assets and infrastructure (net of accumulated depreciation). This represents an increase of $1,146,820 from the prior year.

Major capital asset events during the year included the following:

- Continued Construction of water well for $1,123,195
- 4 vehicles for police department for $276,014
- Continued Pavement and utility improvement at Loeser, Trawek, and Lonestar for $1,319,789
- Continued Pavement and utility improvement at Green Valley and Winningham for $1,011,148

More detailed information about the City's capital assets is presented in note III. C. to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total long-term debt outstanding of $28,515,000. Of this amount, $10,335,000 was general obligation bonds, $14,260,000 was certificates of obligation bond debt, and $3,920,000 was revenue bond debt.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The property tax rate for the 2021 tax year (Fiscal Year 2022) was $0.415 per $100 of property valuation representing a 1 cent reduction in the tax rate. The total budget for general fund expenditures was $9.2 million.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to Michelle Yi, City Treasurer, Spring Valley Village City Hall, 1025 Campbell Road, Houston, Texas, 77055; telephone (713) 465-8308.

BASIC FINANCIAL STATEMENTS

CITY OF SPRING VALLEY VILLAGE, TEXAS

STATEMENT OF NET POSITION

September 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents:			
Unrestricted	$ 24,487,816	$ 1,735,618	$ 26,223,434
Restricted	172,588	358,408	530,996
Investments	216,972	-	216,972
Receivables, net	294,886	446,705	741,591
Due from other funds	894,497	(894,497)	-
Prepaid items	13,991	-	13,991
	26,080,750	1,646,234	27,726,984
Noncurrent assets:			
Net pension asset	12,327	769	13,096
Nondepreciable capital assets	5,268,977	3,297,613	8,566,590
Net depreciable capital assets	36,322,418	7,108,524	43,430,942
	41,603,722	10,406,906	52,010,628
Total Assets	67,684,472	12,053,140	79,737,612
Deferred Outflows of Resources			
Deferred outflows - pensions	215,326	36,321	251,647
Deferred outflows - OPEB	36,895	5,774	42,669
Total Deferred Outflows of Resources	252,221	42,095	294,316
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	1,232,773	498,282	1,731,055
Accrued interest	90,291	8,186	98,477
Customer deposits	112,693	154,564	267,257
Unearned revenue	535,094	-	535,094
Long-term liabilities due within one year	1,376,206	314,845	1,691,051
	3,347,057	975,877	4,322,934
Noncurrent liabilities:			
Total OPEB liability	165,136	27,640	192,776
Long-term liabilities due in more than one year	24,274,878	3,610,538	27,885,416
	24,440,014	3,638,178	28,078,192
Total Liabilities	27,787,071	4,614,055	32,401,126

STATEMENT OF NET POSITION (Continued)

September 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Deferred Inflows of Resources			
Deferred inflows - pensions	$ 317,192	$ 39,430	$ 356,622
Deferred inflows - OPEB	9,087	1,491	10,578
Total Deferred Inflows of Resources	326,279	40,921	367,200
Net Position			
Net investment in capital assets	27,370,964	8,823,637	36,194,601
Restricted:			
Municipal court - child safety	84,120	-	84,120
Municipal court - security	84,777	-	84,777
Municipal court - technology	41,162	-	41,162
Harris County Child Safety	62,752	-	62,752
Debt service	17,076	358,408	375,484
Asset forfeitures	19,054	-	19,054
120 days' operating reserve	2,272,228	-	2,272,228
Capital outlay and projects	2,246,790	-	2,246,790
Legacy fund	53,851	-	53,851
Unrestricted	7,570,569	(1,741,786)	5,828,783
Total Net Position	$ 39,823,343	$ 7,440,259	$ 47,263,602

See Notes to Financial Statements.

City of Spring Valley Village, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary Government:			
Governmental Activities			
General government	$ 2,444,681	$ 907,284	$ -
Public safety	4,957,464	1,246,332	-
Public works	1,972,528	-	787,015
Interest and other charges on long-term debt	688,443	-	-
Total Governmental Activities	10,063,116	2,153,616	787,015
Business-Type Activities			
Water and sewer	2,795,042	2,847,372	-
Total Business-Type Activities	2,795,042	2,847,372	-
Total Primary Government	$ 12,858,158	$ 5,000,988	$ 787,015

General Revenues:

Taxes:

Property taxes

Sales taxes

Franchise fees

Investment income

Other

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (1,537,397)	$ -	$ (1,537,397)
(3,711,132)	-	(3,711,132)
(1,185,513)	-	(1,185,513)
(688,443)	-	(688,443)
(7,122,485)	-	(7,122,485)
-	52,330	52,330
-	52,330	52,330
(7,122,485)	52,330	(7,070,155)
5,519,222	-	5,519,222
1,598,465	-	1,598,465
309,282	-	309,282
22,291	937	23,228
176,230	33,180	209,410
183,600	(183,600)	-
7,809,090	(149,483)	7,659,607
686,605	(97,153)	589,452
39,136,738	7,537,412	46,674,150
$ 39,823,343	$ 7,440,259	$ 47,263,602

CITY OF SPRING VALLEY VILLAGE, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2021

	General	Debt Service	Capital Improvements	Asset Forfeiture
Assets				
Cash and cash equivalents	$ 8,765,573	$ 22,386	$ 13,713,519	$ 19,054
Investments	216,972	-	-	-
Receivables, net	292,832	2,054	-	-
Due from other funds	710,897	-	-	-
Prepaid items	13,991	-	-	-
Restricted cash	172,588	-	-	-
Total Assets	$ 10,172,853	$ 24,440	$ 13,713,519	$ 19,054
Liabilities				
Accounts payable and accrued liabilities	$ 595,590	$ 7,364	$ 613,350	$ -
Deposits	112,693	-	-	-
Due to other funds	300,000	-	-	-
Unearned revenue	535,094	-	-	-
Total Liabilities	1,543,377	7,364	613,350	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	18,770	-	-	-
Fund Balances				
Nonspendable:				
Prepaids	13,991	-	-	-
Restricted:				
Municipal court - child safety	84,120	-	-	-
Municipal court - security	84,777	-	-	-
Municipal court - technology	41,162	-	-	-
Harris County Child Safety	62,752	-	-	-
Debt service	-	17,076	-	-
Asset forfeitures	-	-	-	19,054
Legacy fund	-	-	-	-
Capital projects	-	-	11,212,646	-
Assigned:				
120 days' operating reserve	2,272,228	-	-	-
Capital outlay and projects	359,267	-	1,887,523	-
Unassigned	5,692,409	-	-	-
Total Fund Balances	8,610,706	17,076	13,100,169	19,054
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 10,172,853	$ 24,440	$ 13,713,519	$ 19,054

See Notes to Financial Statements.

Legacy	Total Governmental Funds
$ 53,851	$ 22,574,383
-	216,972
-	294,886
-	710,897
-	13,991
-	172,588
$ 53,851	$ 23,983,717
$ -	$ 1,216,304
-	112,693
-	300,000
-	535,094
-	2,164,091
-	18,770
-	13,991
-	84,120
-	84,777
-	41,162
-	62,752
-	17,076
-	19,054
53,851	53,851
-	11,212,646
-	2,272,228
-	2,246,790
-	5,692,409
53,851	21,800,856
$ 53,851	$ 23,983,717

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City of Spring Valley Village, Texas

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

September 30, 2021

Total fund balances for governmental funds	$	21,800,856
Amounts reported for governmental activities in the Statement of Net Position are different, because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		
Capital assets, nondepreciable		5,268,977
Capital assets, net depreciable		36,322,418
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		18,770
The Capital Replacement Fund is used by management to charge the costs of certain capital assets to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.		2,380,564
Deferred outflows and deferred inflows related to pension and other postemployment benefits (OPEB) activity are not reported in the governmental funds.		
Deferred outflows - pensions		215,326
Deferred outflows - OPEB		36,895
Deferred inflows - pensions		(317,192)
Deferred inflows - OPEB		(9,087)
Net pension asset		12,327
Total OPEB liability		(165,136)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Accrued interest payable		(90,291)
Noncurrent liabilities due in one year		(1,376,206)
Noncurrent liabilities due in more than one year		(24,274,878)
Net Position of Governmental Activities	$	39,823,343

See Notes to Financial Statements.

City of Spring Valley Village, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended September 30, 2021

Revenues	General	Debt Service	Capital Improvements	Asset Forfeiture
Property taxes	$ 4,636,711	$ 903,006	$ -	$ -
Sales taxes	1,598,465	-	-	-
Franchise fees	309,282	-	-	-
Fines and forfeitures	724,302	-	-	-
Licenses and permits	583,611	-	-	-
Charges for services	323,673	-	-	-
Hilshire police contract	522,030	-	-	-
Investment income	10,413	-	11,878	-
Intergovernmental	787,015	-	-	-
Other	172,771	-	-	-
Total Revenues	9,668,273	903,006	11,878	-
Expenditures				
Current:				
General government	2,082,839	-	-	-
Public safety	4,880,805	-	-	-
Public works	482,352	-	-	-
Capital outlay	165,840	-	2,969,727	-
Debt service:				
Principal	-	825,000	-	-
Interest and fiscal charges	-	744,246	-	-
Total Expenditures	7,611,836	1,569,246	2,969,727	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,056,437	(666,240)	(2,957,849)	-
Other Financing Sources (Uses)				
Transfers in	-	661,702	583,920	-
Transfers (out)	(1,310,550)	-	-	-
Total Other Financing Sources (Uses)	(1,310,550)	661,702	583,920	-
Net Change in Fund Balances	745,887	(4,538)	(2,373,929)	-
Beginning fund balances	7,864,819	21,614	15,474,098	19,054
Ending Fund Balances	$ 8,610,706	$ 17,076	$ 13,100,169	$ 19,054

See Notes to Financial Statements.

Legacy	Total Governmental Funds
$ -	$ 5,539,717
-	1,598,465
-	309,282
-	724,302
-	583,611
-	323,673
-	522,030
-	22,291
-	787,015
31,555	204,326
31,555	10,614,712
-	2,082,839
554	4,881,359
-	482,352
7,249	3,142,816
-	825,000
-	744,246
7,803	12,158,612
23,752	(1,543,900)
-	1,245,622
-	(1,310,550)
-	(64,928)
23,752	(1,608,828)
30,099	23,409,684
$ 53,851	$ 21,800,856

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City of Spring Valley Village, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds	$	(1,608,828)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset acquisitions		3,351,704
Depreciation expense		(2,204,884)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Net change in unavailable revenue - property taxes		(20,495)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. These amounts are the effect of these differences in the treatment of long-term debt and related items.		
Accrued interest expense		9,390
Premium on debt		46,415
Principal payment		825,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		(33,868)
Net pension asset		100,239
Total OPEB liability		(28,540)
Deferred outflows - pensions		(28,941)
Deferred outflows - OPEB		12,318
Deferred inflows - pensions		45,604
Deferred inflows - OPEB		1,061
A Capital Replacement Fund is used by management to charge the costs of providing various services and benefits to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.		220,430
Change in Net Position of Governmental Activities	$	686,605

See Notes to Financial Statements.

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City of Spring Valley Village, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

September 30, 2021

	Business-Type Activities	Governmental Activities
	Enterprise	**Capital Replacement**
Assets		
Current Assets		
Cash and cash equivalents	$ 1,735,618	$ 1,913,433
Restricted cash	358,408	-
Receivables, net	446,705	-
Due from other funds	-	483,600
Total Current Assets	2,540,731	2,397,033
Noncurrent Assets		
Net pension asset	769	-
Capital assets:		
Nondepreciable capital assets	3,297,613	-
Net depreciable capital assets	7,108,524	-
Total Capital Assets Net of Depreciable Assets	10,406,137	-
Total Noncurrent Assets	10,406,906	-
Total Assets	12,947,637	2,397,033
Deferred Outflows of Resources		
Deferred outflows - pensions	36,321	-
Deferred outflows - OPEB	5,774	-
Total Deferred Outflows of Resources	42,095	-
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	498,282	16,469
Due to other funds	894,497	-
Customer deposits	154,564	-
Accrued interest payable	8,186	-
Long-term liabilities due within one year	314,845	-
Total Current Liabilities	1,870,374	16,469
Noncurrent Liabilities		
Total OPEB liability	27,640	-
Long-term liabilities due in more than one year	3,610,538	-
Total Noncurrent Liabilities	3,638,178	-
Total Liabilities	5,508,552	16,469
Deferred Inflows of Resources		
Deferred inflows - pensions	39,430	-
Deferred inflows - OPEB	1,491	-
Total Deferred Inflows of Resources	40,921	-
Net Position		
Net investment in capital assets	8,823,637	-
Restricted for debt service	358,408	-
Unrestricted	(1,741,786)	2,380,564
Total Net Position	$ 7,440,259	$ 2,380,564

See Notes to Financial Statements.

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CITY OF SPRING VALLEY VILLAGE, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended September 30, 2021

	Business-Type Activities	Governmental Activities
	Enterprise	**Capital Replacement**
Operating Revenues		
Water charges	$ 1,516,169	$ -
Sewer charges	1,331,203	-
Charges for services	-	108,018
Other	33,180	-
Total Operating Revenues	2,880,552	108,018
Operating Expenses		
General and administrative	689,345	136,945
Water	516,250	-
Sewer	846,961	-
Depreciation	624,184	-
Total Operating Expenses	2,676,740	136,945
Operating Income (Loss)	203,812	(28,927)
Nonoperating Revenues (Expenses)		
Investment earnings	937	829
Interest expense	(118,302)	-
Total Nonoperating Income (Expenses)	(117,365)	829
Income (Loss) Before Transfers	86,447	(28,098)
Transfers in/(out)	(183,600)	248,528
Change in Net Position	(97,153)	220,430
Beginning net position	7,537,412	2,160,134
Ending Net Position	$ 7,440,259	$ 2,380,564

See Notes to Financial Statements.

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City of Spring Valley Village, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended September 30, 2021

	Business-Type Activities	Governmental Activities
	Enterprise	**Capital Replacement**
Cash Flows from Operating Activities		
Receipts from customers	$ 2,933,014	$ 108,018
Payments to suppliers	(1,363,099)	(304,076)
Payments to employees	(712,812)	-
Net Cash Provided (Used) by Operating Activities	857,103	(196,058)
Cash Flows from Noncapital Financing Activities		
Transfers in (out)	(183,600)	248,528
Net Cash Provided (Used) by Noncapital Financing Activities	(183,600)	248,528
Cash Flows from Capital and Related Financing Activities		
Capital purchases net of disposals	(1,278,247)	-
Interest and fiscal agent fees paid	(118,302)	-
Debt payments	(305,000)	-
Net Cash (Used) by Capital and Related Financing Activities	(1,701,549)	-
Cash Flows from Investing Activities		
Interest on investments	937	829
Net Cash Provided by Investing Activities	937	829
Net Increase (Decrease) in Cash and Cash Equivalents	(1,027,109)	53,299
Beginning cash and cash equivalents	3,121,135	1,860,134
Ending Cash and Cash Equivalents	$ 2,094,026	$ 1,913,433
Ending Cash and Cash Equivalents		
Unrestricted cash and cash equivalents	$ 1,735,618	$ 1,913,433
Restricted cash and cash equivalents	358,408	-
	$ 2,094,026	$ 1,913,433
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating income (loss)	$ 203,812	$ (28,927)
Adjustments to reconcile operating income (loss) to net cash provided (Used) by operating activities:		
Depreciation	624,184	-
Changes in Operating Assets and Liabilities:		
(Increase) Decrease in:		
Accounts receivable	50,448	(183,600)
Deferred outflows - pensions	5,792	-
Deferred outflows - OPEB	(1,805)	-
Increase (Decrease) in:		
Accounts payable and accrued liabilities	831	16,469
Net pension liability	(24,782)	-
Total OPEB liability	4,204	-
Deferred inflows - pensions	(6,720)	-
Deferred inflows - OPEB	(156)	-
Compensated absences	(719)	-
Customer deposits	2,014	-
Net Cash Provided (Used) by Operating Activities	$ 857,103	$ (196,058)

See Notes to Financial Statements.

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Spring Valley Village, Texas (the "City") was incorporated under the laws of the State of Texas (the "State") in 1955. The City operates as a "General Law" city, which provides for a "Mayor-Council" form of government.

The City provides the following services: public safety; parks and streets, sanitation, water, and sewer services; and general administration.

The City is an independent political subdivision of the State governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended Component Unit

<u>Spring Valley Legacy Fund, Inc.</u>

The Spring Valley Legacy Fund, Inc. (the "Corporation") has been included in the reporting entity as a blended component unit. The Corporation was established to allow the City to receive private and corporate donations to be used to benefit the Spring Valley Police Department. The Board of Directors consists of six members, all members of the City Council, for terms of office coinciding with their respective terms of office with the City, plus one appointed individual.

The component unit identified above is included in the City's reporting entity because of the significance of its operational or financial relationships with the City. The City appoints a majority of the Corporation's Board and is either able to impose its will on it or a financial benefit/burden exists.

Complete financial statements of the Corporation can be obtained directly from administrative offices of the City.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the primary government. *Governmental activities*, which are normally 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.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the capital replacement fund, while business-type activities incorporate data from the City's enterprise fund. Separate financial statements are provided for governmental and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and wastewater, and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, and public works. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for the payment of interest and principal on all long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

The *capital improvements fund* is used to account for the expenditures related to capital projects through resources accumulated from various internal transfers and bond financing. The capital improvements fund is considered a major fund for reporting purposes.

The *special revenue fund*s are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The asset forfeiture fund holds monies seized by the police department to be used for public safety and security. The City has elected to report the asset forfeiture fund as a major fund for reporting purposes. The legacy fund is used solely to benefit the Spring Valley Police Department. The primary source of revenue for the legacy fund is from private and corporate donations. The City has elected to report the legacy fund as a major fund for reporting purposes.

The City reports the following enterprise fund:

The *enterprise fund* is used to account for the operations that provide water and wastewater collection, and wastewater treatment. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The enterprise fund is considered a major fund for reporting purposes.

Additionally, the City reports the following fund type:

The *Capital Replacement* fund is used to account for services provided to other departments or agencies of the primary government, or to other governments, on a cost reimbursement basis. The capital replacement fund is used to account for vehicle and equipment replacement.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and capital replacement funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

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

1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, balances in statewide investment pools, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The City maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end.

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

Direct obligations of the U.S. Government or U.S. Government agencies
Fully collateralized certificates of deposit
Money market mutual funds that meet certain criteria
Bankers' acceptances
Statewide investment pools

3. Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method). Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements or state statue. Restricted assets of the enterprise fund are restricted by bond covenants for repayment of debt.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of four years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with the construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

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

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful years:

Asset Description	Estimated Useful Life
Vehicles	5 years
Furniture and fixtures	4-8 years
Infrastructure	40 years
Machinery and equipment	4-8 years
Water and sewer system	20-40 years
Buildings	40 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Compensated Employee Absences

The City maintains formal programs for vacation and sick leave. Vacation pay is calculated six months from the date of employment and is cumulative up to 80 hours for employees with less than five years of service and 120 hours for employees with more than five years of service. According to policy, 40 hours may carry over at year end if no exceptions are made. Sick leave is accumulated up to 240 hours but does not vest.

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

9. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

10. Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

11. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The City will strive to achieve and maintain an unassigned fund balance in the general fund equal to at least 120 days of budgeted operating expenditures. If the unassigned fund balance falls below the target or has a deficiency, the City will seek to reduce expenditures prior to increasing revenues in order to replenish the fund balance within a reasonable time frame not to exceed three years.

12. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

13. 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 of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

14. Other Postemployment Benefits

The City participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the City's yearly contributions for retirees.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied during September of each year, are due upon receipt of the City's tax bill, and become delinquent on February 1 of the following year. The City's tax lien exists from January 1 (the assessment date) each year until the taxes are paid. The penalties and interest accumulate on the unpaid accounts until July 1, at which time the delinquent accounts are turned over to the tax attorney for legal action.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund and capital replacement fund are charges to customers for sales and services. The enterprise fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and capital replacement fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City in the approved budget is the department level.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

As of September 30, 2021, the City had the following investments:

Investment Type		Fair Value	Weighted Average Maturity (Years)
External investment pools	$	25,029,543	0.12
Certificates of deposit		216,972	0.21
Total Investments	$	25,246,515	
Portfolio Weighted Average Maturity			0.12

Interest rate risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. State law and the City's investment policy limits investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of year end, the City's investments in investment pools were rated "AAAm" by Standard & Poor's. All other investments are guaranteed (either express or implied) by the full faith and credit of the U.S. government or the issuing U.S. agency.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities with a collective market value of at least 102 percent. As of September 30, 2021, the market values of pledged securities and FDIC coverage exceeded the City's bank balances.

<u>TexPool</u>

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard &

Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, and diversification requirements within TexPool. TexPool transacts at a net asset value of $1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized rating organizations, have no more than 5% of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS' website at www.texasclass.com.

B. Receivables

The following comprises receivable balances at year end:

	General	Debt Service	Enterprise
Property taxes	$ 23,155	$ 2,054	$ -
Other taxes	244,623	-	-
Franchise fees	16,381	-	-
Accounts	16,145	-	473,906
Less allowance	(7,472)	-	(27,201)
Total	$ 292,832	$ 2,054	$ 446,705

C. Capital Assets

A summary of changes in capital assets for the year end is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 1,966,307	$ -	$ -	$ 1,966,307
Construction in progress	481,428	2,821,242	-	3,302,670
Total Capital Assets Not Being Depreciated	2,447,735	2,821,242	-	5,268,977
Other capital assets:				
Infrastructure	58,246,307	21,525	-	58,267,832
Buildings	8,281,188	-	-	8,281,188
Furniture and fixtures	2,099,370	147,640	-	2,247,010
Machinery and equipment	712,035	85,283	-	797,318
Vehicles	1,237,828	276,014	-	1,513,842
Total Other Capital Assets	70,576,728	530,462	-	71,107,190
Less accumulated depreciation for:				
Infrastructure	(29,175,691)	(1,456,758)	-	(30,632,449)
Buildings	(835,544)	(206,590)	-	(1,042,134)
Furniture and fixtures	(1,086,074)	(298,420)	-	(1,384,494)
Machinery and equipment	(643,980)	(34,327)	-	(678,307)
Vehicles	(838,599)	(208,789)	-	(1,047,388)
Total Accumulated Depreciation	(32,579,888)	(2,204,884)	-	(34,784,772)
Other capital assets, net	37,996,840	(1,674,422)	-	36,322,418
Governmental Activities Capital Assets, Net	$ 40,444,575	$ 1,146,820	$ -	41,591,395
		Less associated debt		(25,433,077)
		Unspent bond proceeds		11,212,646
		Net Investment in Capital Assets		$ 27,370,964

Depreciation was charged to governmental functions as follows:

General government	$ 348,527
Public safety	361,767
Public works	1,494,590
Total Governmental Activities Depreciation Expense	$ 2,204,884

A summary of changes in capital assets for business-type activities for the year end is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	$ 5,207	$ -	$ -	$ 5,207
Construction in progress	2,055,525	1,236,881	-	3,292,406
Total Capital Assets Not Being Depreciated	2,060,732	1,236,881	-	3,297,613
Other capital assets:				
Building	44,708	-	-	44,708
Infrastructure	26,892	-	-	26,892
Water system	10,572,864	20,285	-	10,593,149
Sewer system	5,753,776	-	-	5,753,776
Vehicles	45,895	15,298	(15,298)	45,895
Machinery and equipment	220,852	5,783	-	226,635
Total Other Capital Assets	16,664,987	41,366	(15,298)	16,691,055
Less accumulated depreciation for:				
Building	(34,108)	(639)	-	(34,747)
Infrastructure	(8,739)	(672)	-	(9,411)
Water system	(5,899,957)	(414,204)	-	(6,314,161)
Sewer system	(2,801,129)	(171,873)	-	(2,973,002)
Vehicles	(45,894)	(15,298)	15,298	(45,894)
Machinery and equipment	(183,818)	(21,498)	-	(205,316)
Total Accumulated Depreciation	(8,973,645)	(624,184)	15,298	(9,582,531)
Other capital assets, net	7,691,342	(582,818)	-	7,108,524
Business-Type Activities Capital Assets, Net	$ 9,752,074	$ 654,063	$ -	10,406,137
		Less associated debt		(1,740,000)
		Unspent bond proceeds		157,500
		Net Investment in Capital Assets		$ 8,823,637

Depreciation was charged to business-type functions as follows:

Water	$ 425,515
Sewer	198,669
Total Business-Type Activities Depreciation Expense	$ 624,184

D. Long-Term Debt

The following is a summary of changes in the City's total long-term liabilities for the year. In general, the City uses the general fund and debt service fund to liquidate governmental long-term liabilities.

	Beginning Balance	Additions	Reductions	Ending Balance		Amounts Due Within One Year
Governmental Activities:						
General obligation bonds, series 2015	$ 10,920,000	$ -	$ (585,000)	$ 10,335,000	*	$ 600,000
Certificates of obligation, series 2019	6,370,000	-	(240,000)	6,130,000	*	250,000
Certificates of obligation, series 2020	8,130,000	-	-	8,130,000	*	330,000
Premiums	884,492	-	(46,415)	838,077	*	-
Net pension liability/(asset)	87,912	-	(100,239)	(12,327)		-
Total OPEB liability	136,596	28,540	-	165,136		-
Compensated absences	184,139	121,602	(87,734)	218,007		196,206
Total Governmental Activities	$ 26,713,139	$ 150,142	$ (1,059,388)	$ 25,803,893		$ 1,376,206
Long-term liabilities due in more than one year				$ 24,427,687		
*** Debt associated with governmental activities capital assets**				$ 25,433,077		

	Beginning Balance	Additions	Reductions	Ending Balance		Amounts Due Within One Year
Business-Type Activities:						
Direct borrowings/placements:						
Revenue bonds, series 2014	$ 1,935,000	$ -	$ (195,000)	$ 1,740,000	*	$ 200,000
Revenue bonds, series 2018	2,290,000	-	(110,000)	2,180,000	*	110,000
Net pension liability/(asset)	24,013	-	(24,782)	(769)		-
Total OPEB liability	23,436	4,204	-	27,640		-
Compensated absences	6,102	7,765	(8,484)	5,383		4,845
Total Business-Type Activities	$ 4,278,551	$ 11,969	$ (338,266)	$ 3,952,254		$ 314,845
Long-term liabilities due in more than one year				$ 3,637,409		
*** Debt associated with business-type activities capital assets**				$ 3,920,000		

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Long-term debt for governmental activities at year end was comprised of the following debt issues:

		Amounts Outstanding	Interest Rates	Maturity Interest Pmt. Dates
General Obligation Bonds				
Series 2015	$	10,335,000	2.00% - 3.89%	Feb 15, Aug 15
Certificates of Obligation				
Series 2019		6,130,000	3.00% - 4.00%	Feb 15, Aug 15
Series 2020		8,130,000	2.00% - 4.00%	Feb 15, Aug 15
Total Bonds and Certificates of Obligation	$	24,595,000		

Long-term debt for business-type activities at year end was comprised of the following debt issues:

		Amounts Outstanding	Interest Rates	Maturity Interest Pmt. Dates
Revenue Bonds				
Series 2014	$	1,740,000	2.63%	Feb 15, Aug 15
Series 2018		2,180,000	1.21% - 2.61%	Feb 15, Aug 15
Total Bonds	$	3,920,000		

Pledged Revenues

The net revenue of the enterprise fund is for the payment of interest and principal on the outstanding revenue bonds, series 2014 and series 2018 (the "Revenue Bonds"). The Revenue Bonds were issued for the purpose of improving and extending the City's water and sanitary sewer system and are payable through 2038. The table below represents the pledged amount at September 30, 2021:

Gross Revenue (1)	Operating Expenses (2)	Net Revenue	Debt Service Requirement (3)	Revenue Bond Coverage (4)
$ 2,881,489	$ 2,052,556	$ 828,933	$ 401,277	2.07

(1) Gross revenues as defined in the revenue bond ordinance include operating and nonoperating revenue and exclude capital contributions, grant revenues, and capital recovery fees.

(2) Total operating expenses as defined in the revenue bond ordinance do not include amortization, depreciation, bond interest, and fiscal charges.

(3) Debt service requirements are based on the expected debt service payments for the following fiscal year.

(4) The 2014 and 2018 bond series' net revenue amount shall be at least equal to or greater than 1.1 times.

The annual requirements to amortize bond debt issues outstanding at year end were as follows:

Fiscal Year Ending Sept. 30	Governmental Activities General Obligation Bonds Principal Due	Interest Due	Total Due
2022	$ 600,000	$ 307,519	$ 907,519
2023	620,000	289,219	909,219
2024	640,000	270,319	910,319
2025	660,000	250,819	910,819
2026	680,000	230,719	910,719
2027-2031	3,720,000	830,344	4,550,344
2032-2036	3,415,000	224,195	3,639,195
Total	$ 10,335,000	$ 2,403,134	$ 12,738,134

Fiscal Year Ending Sept. 30	Governmental Activities Certificates of Obligation Principal Due	Interest Due	Total Due
2022	$ 580,000	$ 394,213	$ 974,213
2023	605,000	370,513	975,513
2024	625,000	349,463	974,463
2025	640,000	331,313	971,313
2026	660,000	308,913	968,913
2027-2031	3,675,000	1,183,290	4,858,290
2032-2036	4,185,000	681,083	4,866,083
2037-2040	3,290,000	144,612	3,434,612
Total	$ 14,260,000	$ 3,763,400	$ 18,023,400

Fiscal Year Ending Sept. 30	Business-Type Activities Revenue Bonds (Direct Borrowings/Placements) Principal Due	Interest Due	Total Due
2022	$ 310,000	$ 91,277	$ 401,277
2023	320,000	84,433	404,433
2024	325,000	77,305	402,305
2025	330,000	69,965	399,965
2026	340,000	62,401	402,401
2027-2031	1,310,000	195,791	1,505,791
2032-2036	685,000	89,357	774,357
2037-2040	300,000	11,608	311,608
Total	$ 3,920,000	$ 682,137	$ 4,602,137

General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of general obligation bonds is from taxes levied on all taxable property located within the City. The City is not obligated in any manner for special assessment debt.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

E. Interfund Transactions

Transfers between the primary government funds during the year were as follows:

Transfer In	Transfer Out		Amount
Capital replacement fund	General fund	$	64,928
Capital improvements fund	General fund		583,920
Debt service fund	General fund		661,702
Internal service fund	Utility fund		183,600
	Total	$	1,494,150

The transfers out within the general and utility funds are made to the capital replacement fund and capital improvements fund for capital replacement purchases and improvements. Transfers into the debt service fund from the general fund is for supplemental funds to assist with debt service payments.

Amounts recorded as "due to/from" are considered to be temporary loans and will be repaid during the following year.

Receivable Fund	Payable Fund		Amount
Capital replacement fund	General fund	$	300,000
General fund	Utility fund		710,897
Internal service fund	Utility fund		183,600
	Total	$	1,194,497

F. Fund Equity

Funds restricted by enabling legislation are $210,059, which are related to municipal court security, child safety fees, and technology.

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at a group rate for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The continued spread of the COVID-19 pandemic has given a rise in uncertainties that may have a significant negative impact on the operating activities and results of the City. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

C. Pension Plan

Texas Municipal Retirement System

Plan Description

The City participates as one of 895 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the "TMRS Act") as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available Annual Comprehensive Financial Report that can be obtained at www.tmrs.com.

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

Benefits Provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75 percent of the member's deposits and interest.

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

	2021	2020
Employee deposit rate	7.00%	7.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility		
(expressed as age/yrs of service)	60/5, 0/25	60/5, 0/25
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI	0% of CPI

Employees Covered by Benefit Terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	36
Inactive employees entitled to, but not yet receiving, benefits	25
Active employees	39
Total	100

Contributions

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

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 6.91% and 6.67% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2021 were $246,762 and were equal to the required contributions.

Net Pension Liability (Asset)

The City's Net Pension Liability/(Asset) (NPL/(A)) was measured as of December 31, 2020 and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-Distinct 2019 Municipal Retirees of Texas mortality tables. The rates for active members, healthy retirees, and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a four-year set-forward for males and a three-year set-forward for females. In addition, a 3.5 percent and 3.0 percent 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. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for the annuity purchase rates is based on the mortality experience investigation study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation, as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Assets Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equities	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	7.75%
Total	100.0%	

Discount Rate

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

Changes in the NPL/(A)

	Increase (Decrease)		
	Total Pension Liability (A)	**Plan Fiduciary Net Position (B)**	**Net Pension Liability/(Asset) (A) - (B)**
Changes for the year:			
Service cost	$ 485,599	$ -	$ 485,599
Interest	800,516	-	800,516
Changes in curent period benefits	-	-	-
Difference between expected and actual experience	13,241	-	13,241
Changes in assumptions	-	-	-
Contributions - employer	-	263,383	(263,383)
Contributions - employee	-	266,813	(266,813)
Net investment income	-	900,238	(900,238)
Benefit payments, including refunds of employee contributions	(720,797)	(720,797)	-
Administrative expense	-	(5,828)	5,828
Other changes	-	(229)	229
Net Changes	578,559	703,580	(125,021)
Balance at December 31, 2019	11,977,101	11,865,176	111,925
Balance at December 31, 2020	$ 12,555,660	$ 12,568,756	$ (13,096)

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL/(A) of the City, calculated using the discount rate of 6.75%, as well as what the City's NPL would be if it were calculated using a discount rate that is 1% lower (5.75%) or 1% 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 (Asset)	$ 1,511,568	$ (13,096)	$ (1,286,765)

Pension Plan Fiduciary Net Position

Detailed information about the TMRS fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

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

For the fiscal year ended September 30, 2021, the City recognized pension expense of $104,149.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 45,582	$ 18,565
Changes in actuarial assumptions	22,682	-
Difference between projected and actual investment earnings	-	338,057
Contributions subsequent to the measurement date	183,383	-
Total	$ 251,647	$ 356,622

$183,383 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a decrease to the NPL/(A) for the fiscal year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30	Pension Expense
2022	$ (115,043)
2023	43,480
2024	(196,929)
2025	(19,866)
Thereafter	-
Total	$ (288,358)

D. Other Postemployment Benefits

TMRS Supplemental Death Benefits

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the SDBF. This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75. *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TMRS Act requires the PTF to allocate a 5% interest credit from investment income to the SDBF on an annual basis each December 31 based on the mean balance in the SDBF during the year.

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of $7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Participation in the SDBF as of December 31, 2020 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	24
Inactive employees entitled to, but not yet receiving, benefits	7
Active employees	39
Total	70

Total OPEB Liability

The City's total OPEB liability of $192,776 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	2.00%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Changes in the Total OPEB Liability

		Total OPEB Liability
Changes for the year:		
Service cost	$	6,861
Interest		4,474
Difference between expected and actual experience		(2,720)
Changes of assumptions		25,654
Benefit payments		(1,525)
Net Changes		32,744
Balance at December 31, 2019		160,032
Balance at December 31, 2020	$	192,776

* Benefit payments are treated as being equal to the employer's yearly contribution for retirees due to the SDBF being considered an unfunded OPEB plan under GASB 75.

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

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

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

	1% Decrease (1.00%)	Discount Rate (2.00%)	1% Increase (3.00%)
City's Total OPEB Liability	$ 236,096	$ 192,776	$ 159,694

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

For the year ended September 30, 2021, the City recognized OPEB expense of $18,871. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 603	$ 6,599
Changes in actuarial assumptions	40,966	3,979
Contributions subsequent to the measurement date	1,100	-
Total	$ 42,669	$ 10,578

$1,100 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the of total OPEB liability for the fiscal year ending September 30, 2022.

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

Fiscal Year Ended September 30	OPEB Expense
2022	$ 7,536
2023	6,470
2024	7,474
2025	8,462
2026	1,049
Thereafter	-
Total	$ 30,991

E. Revenue Allocation Agreement

Effective October 1, 2014, the City entered into an amended Congestion Mitigation/Traffic Management Agreement (the "Agreement") with Metropolitan Transit Authority of Harris County, Texas (METRO), which continues through December 31, 2025, unless terminated earlier per the provisions of the Agreement. In December of 2019, the Agreement was extended through September 30, 2040, unless terminated earlier per the provisions of the Agreement. Under the terms of the Agreement, the City will receive periodic payments in amounts equal to one-half of all available sales and use tax revenues collected by or for METRO within the corporate limits of the City. The City may utilize the funds for traffic-related projects and costs. The funds are accounted for in the general fund.

F. Related Organizations and Joint Ventures

Fire Protection

The City has entered into an interlocal agreement (the "Agreement") with the cities of Bunker Hill Village, Hedwig Village, Hunters Creek Village, Piney Point Village, and Hilshire Village, Texas, to create the Village Fire Department (VFD). The Agreement automatically renews for a period of five years unless terminated by at least one of the contracting cities. Under the terms of this Agreement, the City is liable for 16.25% of VFD's approved budget.

Consolidated financial information extracted from the VFD's audited financial statements for the year ended December 31, 2020, on which the VFD's auditors expressed an unmodfied opinion, is as follows:

	VFD Total		City's Portion (16.25%)	
	Net Position	**Balance Sheet**	**Net Position**	**Balance Sheet**
Total assets and deferred outflows	$ 8,581,916	$ 4,505,112	$ 1,394,561	$ 732,079
Total liabilities and deferred inflows	1,762,750	645,679	286,446	104,922
Total Participants' Equity	$ 6,819,166	$ 3,859,433	$ 1,108,115	$ 627,157
	Change in Net Position	**Revenues and Expenditures**	**Change in Net Position**	**Revenues and Expenditures**
Total revenues	$ 8,750,463	$ 8,750,463	$ 1,421,950	$ 1,421,950
Total expenditures/expenses	6,158,092	8,879,749	1,000,690	1,442,959
Revenues over expenditures/expenses	2,592,371	(129,286)	421,260	(21,009)
Other financing sources (uses)	(79,405)	67,395	(12,903)	10,952
Beginning participants' equity	4,306,200	3,921,324	699,758	637,214
Ending Participants' Equity	$ 6,819,166	$ 3,859,433	$ 1,108,115	$ 627,157

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF SPRING VALLEY VILLAGE, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 4,649,388	$ 4,663,782	$ 4,636,711	$ (27,071)
Sales taxes	1,350,000	1,584,615	1,598,465	13,850
Franchise fees	325,600	325,600	309,282	(16,318)
Fines and forfeitures	254,200	621,665	724,302	102,637
Licenses and permits	303,150	603,150	583,611	(19,539)
Charges for services	310,000	310,000	323,673	13,673
Hilshire police contract	522,030	522,030	522,030	-
Investment income	18,000	18,000	10,413	(7,587)
Intergovernmental	675,000	1,079,163	787,015	(292,148)
Other	95,896	163,896	172,771	8,875
Total Revenues	8,503,264	9,891,901	9,668,273	(223,628)
Expenditures				
General government				
Mayor and council	6,900	4,900	4,201	699
General government	962,728	1,033,155	954,927	78,228
Contractual and city-wide	847,766	796,545	779,720	16,825
Municipal court	272,080	287,224	267,867	19,357
Parks and recreation	89,728	78,578	76,124	2,454
Total general government	2,179,202	2,200,402	2,082,839	117,563
Public safety				
Police	3,280,115	3,884,047	3,764,347	119,700
Fire	1,116,458	1,116,458	1,116,458	-
Total public safety	4,396,573	5,000,505	4,880,805	119,700
Public works				
Streets and drainage	527,391	540,807	482,352	58,455
Total Expenditures	7,103,166	7,741,714	7,445,996	295,718
Capital outlay	143,500	175,500	165,840	9,660
Excess of Revenues Over Expenditures	1,400,098	2,150,187	2,388,117	72,090
Other Financing Sources (Uses)				
Transfers (out)	(1,245,622)	(1,310,550)	(1,310,550)	-
Total Other Financing (Uses)	(1,245,622)	(1,310,550)	(1,310,550)	-
Net Change in Fund Balance	$ 10,976	$ 664,137	745,887	$ 81,750
Beginning fund balance			7,864,819	
Ending Fund Balance			$ 8,610,706	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF SPRING VALLEY VILLAGE, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM

For the Year Ended September 30, 2021

	Measurement Year*			
	2020	**2019**	**2018**	**2017**
Total Pension Liability				
Service cost	$ 485,599	$ 400,723	$ 366,289	$ 355,629
Interest (on the total pension liability)	800,516	758,269	730,507	698,883
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	13,241	69,979	(81,620)	(10,553)
Change of assumptions	-	44,082	-	-
Benefit payments, including refunds of employee contributions	(720,797)	(658,397)	(583,816)	(577,758)
Net Change in Total Pension Liability	578,559	614,656	431,360	466,191
Beginning total pension liability	11,977,101	11,362,445	10,931,085	10,464,894
Ending Total Pension Liability	$ 12,555,660	$ 11,977,101	$ 11,362,445	$ 10,931,085
Plan Fiduciary Net Position				
Contributions - employer	$ 263,383	$ 209,961	$ 201,221	$ 201,756
Contributions - employee	266,813	213,313	196,176	188,306
Net investment income	900,238	1,621,083	(329,801)	1,364,168
Benefit payments, including refunds of employee contributions	(720,797)	(658,397)	(583,816)	(577,768)
Administrative expense	(5,828)	(9,162)	(6,375)	(7,070)
Other	(229)	(276)	(333)	(358)
Net Change in Plan Fiduciary Net Position	703,580	1,376,522	(522,928)	1,169,034
Beginning plan fiduciary net position	11,865,176	10,488,654	11,011,582	9,842,548
Ending Plan Fiduciary Net Position	$ 12,568,756	$ 11,865,176	$ 10,488,654	$ 11,011,582
Net Pension Liability/(Asset)	$ (13,096)	$ 111,925	$ 873,791	$ (80,497)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability/(Asset)	100.10%	99.07%	92.31%	100.74%
Covered Payroll	$ 3,811,611	$ 3,047,322	$ 2,802,521	$ 2,690,083
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	(0.34%)	3.67%	31.18%	(2.99%)

*Only seven years of information is currently available. The City will build this schedule over the next three-year period.

Measurement Year*		
2016	2015	2014
$ 345,789	$ 317,389	$ 262,594
675,456	647,576	612,560
-	-	-
(69,514)	(239)	(49,336)
-	275,713	-
(641,405)	(356,533)	(349,425)
310,326	883,906	476,393
10,154,568	9,270,662	8,794,269
$ 10,464,894	$ 10,154,568	$ 9,270,662
$ 155,593	$ 164,572	$ 168,939
179,431	175,076	161,113
643,013	14,056	516,782
(641,405)	(356,533)	(349,425)
(7,261)	(8,561)	(5,396)
(391)	(423)	(444)
328,980	(11,813)	491,569
9,513,568	9,525,381	9,033,812
$ 9,842,548	$ 9,513,568	$ 9,525,381
$ 622,346	$ 641,000	$ (254,719)
94.05%	93.69%	102.75%
$ 2,563,301	$ 2,501,093	$ 2,301,618
24.28%	25.63%	(11.07%)

SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2021

	Fiscal Year*			
	2021	**2020**	**2019**	**2018**
Actuarially determined contribution	$ 246,762	$ 248,998	$ 209,511	$ 195,848
Contributions in relation to the actuarially determined contribution	246,762	248,998	209,511	195,848
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 3,666,577	$ 3,605,526	$ 3,012,340	$ 2,711,205
Contributions as a percentage of covered payroll	6.73%	6.91%	6.96%	7.22%

*Only eight years of information is currently available. The City will build this schedule over the next two-year period.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	25 years
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.5%
Salary increases	3.5% to 11.5% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014- December 31, 2018.
Mortality	Post-retirement 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

There were no benefit changes during the year.

Fiscal Year*			
2017	**2016**	**2015**	**2014**
$ 194,112	$ 167,012	$ 164,572	$ 168,939
194,112	167,012	164,572	168,939
$ -	$ -	$ -	$ -
$ 2,691,643	$ 2,690,588	$ 2,501,093	$ 2,301,618
7.21%	6.21%	6.58%	7.34%

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City of Spring Valley Village, Texas

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM

For the Year Ended September 30, 2021

	Measurement Year*			
	2020	**2019**	**2018**	**2017**
Total OPEB Liability				
Service cost	$ 6,861	$ 5,180	$ 5,325	$ 4,573
Interest (on the total OPEB liability)	4,474	4,678	4,506	4,429
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(2,720)	913	(9,783)	-
Change of assumptions	25,654	26,362	(8,848)	10,568
Benefit payments**	(1,525)	(1,219)	(1,121)	(807)
Net Change in Total OPEB Liability	32,744	35,914	(9,921)	18,763
Beginning total OPEB liability	160,032	124,118	134,039	115,276
Ending Total OPEB Liability	$ 192,776	$ 160,032	$ 124,118	$ 134,039
Covered Payroll	$ 3,811,611	$ 3,047,322	$ 2,802,521	$ 2,690,083
Total OPEB Liability as a Percentage of Covered Payroll	5.06%	5.25%	4.43%	4.98%

* Only four years of information is currently available. The City will build this schedule over the next six-year period.
** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.5%
Salary increases	3.5% to 11.5% including inflation
Discount rate	2.00%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

3. Other Information:

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

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

There were no benefit changes during the year.

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SUPPLEMENTARY INFORMATION

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City of Spring Valley Village, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended September 30, 2021

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 915,000	$ 915,000	$ 903,006	$ (11,994)
Total Revenues	915,000	915,000	903,006	(11,994)
Expenditures				
Principal	825,000	825,000	825,000	-
Interest and fiscal charges	737,196	744,246	744,246	-
Total Expenditures	1,562,196	1,569,246	1,569,246	-
(Deficiency) of Revenues (Under) Expenditures	(647,196)	(654,246)	(666,240)	11,994
Other Financing Sources (Uses)				
Transfers in	661,702	661,702	661,702	-
Total Other Financing Sources	661,702	661,702	661,702	-
Net Change in Fund Balance	$ 14,506	$ 7,456	(4,538)	$ 11,994
Beginning fund balance			21,614	
Ending Fund Balance			$ 17,076	

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STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the City's overall financial health.

Contents **Page**

CITY OF SPRING VALLEY VILLAGE, TEXAS

NET POSITION BY COMPONENT

Last Ten Years
(accrual basis of accounting)

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Governmental Activities				
Net investment in capital assets	$ 23,227,286	$ 25,437,372	$ 24,859,774	$ 25,354,855
Restricted	75,118	121,848	150,437	154,588
Unrestricted	5,825,609	5,065,577	7,973,362	9,970,921
Total Governmental Activities Net Position	$ 29,128,013	$ 30,624,797	$ 32,983,573	$ 35,480,364
Business-Type Activities				
Net investment in capital assets	$ 7,416,956	$ 7,201,090	$ 7,484,141	$ 6,429,975
Restricted	-	-	1,612,394	1,004,614
Unrestricted	(364,877)	(259,161)	(2,241,483)	(963,461)
Total Business-Type Activities Net Position	$ 7,052,079	$ 6,941,929	$ 6,855,052	$ 6,471,128
Primary Government				
Net investment in capital assets	$ 30,644,242	$ 32,638,462	$ 32,343,915	$ 31,784,830
Restricted	75,118	121,848	150,437	1,159,202
Unrestricted	5,460,732	4,806,416	5,731,879	9,007,460
Total Primary Government Net Position	$ 36,180,092	$ 37,566,726	$ 38,226,231	$ 41,951,492

Fiscal Year					
2016	**2017**	**2018**	**2019**	**2020**	**2021**
$ 26,621,889	$ 28,189,939	$ 28,879,559	$ 28,275,487	$ 27,155,714	$ 27,370,964
160,271	4,924,112	4,371,682	4,468,641	5,317,098	4,881,810
9,662,867	4,707,722	5,985,685	6,357,435	6,663,926	7,570,569
$ 36,445,027	$ 37,821,773	$ 39,236,926	$ 39,101,563	$ 39,136,738	$ 39,823,343
$ 6,446,443	$ 5,764,333	$ 5,057,352	$ 8,641,742	$ 7,974,574	$ 8,823,637
965,480	871,778	331,411	443,928	358,408	358,408
(1,042,151)	(328,932)	1,213,688	(1,599,244)	(795,570)	(1,741,786)
$ 6,369,772	$ 6,307,179	$ 6,602,451	$ 7,486,426	$ 7,537,412	$ 7,440,259
$ 33,068,332	$ 33,954,272	$ 33,936,911	$ 36,917,229	$ 35,130,288	$ 36,194,601
1,125,751	5,795,890	4,703,093	4,912,569	5,675,506	5,240,218
8,620,716	4,378,790	6,157,050	4,758,191	5,868,356	5,828,783
$ 42,814,799	$ 44,128,952	$ 45,839,377	$ 46,587,989	$ 46,674,150	$ 47,263,602

City of Spring Valley Village, Texas

CHANGES IN NET POSITION

Last Ten Years
(accrual basis of accounting)

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Expenses				
Governmental activities				
General government	$ 1,229,504	$ 1,590,735	$ 1,320,245	$ 1,247,843
Public safety	2,786,639	2,648,646	2,738,631	3,036,137
Public works	1,324,918	1,153,278	1,278,240	1,354,685
Interest and fiscal agent fees	-	-	-	337,430
Total Governmental Activities Expenses	5,341,061	5,392,659	5,337,116	5,976,095
Business-Type Activities				
Water and sewer	2,442,239	2,675,934	2,658,992	2,614,157
Total Business-Type Activities Expenses	2,442,239	2,675,934	2,658,992	2,614,157
Total Expenses	$ 7,783,300	$ 8,068,593	$ 7,996,108	$ 8,590,252
Program Revenues				
Governmental activities				
Charges for services				
General government	$ 219,074	$ 236,953	$ 214,713	$ 397,023
Public safety	814,509	800,772	1,127,801	1,133,967
Operating grants and contributions	154,000	154,000	154,000	438,493
Total Governmental Activities Program Revenues	1,187,583	1,191,725	1,496,514	1,969,483
Business-Type Activities				
Charges for services				
Water and sewer	2,709,775	2,859,499	2,730,542	2,708,075
Total Business-Type Activities Program Revenues	2,709,775	2,859,499	2,730,542	2,708,075
Total Program Revenues	$ 3,897,358	$ 4,051,224	$ 4,227,056	$ 4,677,558
Net (Expense)/Revenue				
Governmental activities	$ (4,153,478)	$ (4,200,934)	$ (3,840,602)	$ (4,006,612)
Business-type activities	267,536	183,565	71,550	93,918
Total Net Expense	$ (3,885,942)	$ (4,017,369)	$ (3,769,052)	$ (3,912,694)

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 800,723	$ 903,011	$ 1,726,894	$ 2,144,920	$ 2,449,914	$ 2,444,681
3,880,246	3,922,109	3,992,287	4,880,263	5,159,269	4,957,464
1,906,985	1,818,890	1,730,944	1,846,313	1,912,521	1,972,528
432,200	307,683	350,842	590,374	656,102	688,443
7,020,154	6,951,693	7,800,967	9,461,870	10,177,806	10,063,116
2,848,278	3,058,370	2,795,072	2,982,655	3,121,559	2,795,042
2,848,278	3,058,370	2,795,072	2,982,655	3,121,559	2,795,042
$ 9,868,432	$ 10,010,063	$ 10,596,039	$ 12,444,525	$ 13,299,365	$ 12,858,158
$ 265,706	$ 260,442	$ 196,591	$ 680,365	$ 613,189	$ 907,284
938,409	880,102	1,193,648	1,086,534	830,901	1,246,332
661,046	620,005	702,846	746,199	754,729	787,015
1,865,161	1,760,549	2,093,085	2,513,098	2,198,819	2,940,631
2,720,856	2,940,857	3,069,771	2,676,454	2,966,158	2,847,372
2,720,856	2,940,857	3,069,771	2,676,454	2,966,158	2,847,372
$ 4,586,017	$ 4,701,406	$ 5,162,856	$ 5,189,552	$ 5,164,977	$ 5,788,003
$ (5,154,993)	$ (5,191,144)	$ (5,707,882)	$ (6,948,772)	$ (7,978,987)	$ (7,122,485)
(127,422)	(117,512)	274,699	(306,201)	(155,401)	52,330
$ (5,282,415)	$ (5,308,657)	$ (5,433,183)	$ (7,254,973)	$ (8,134,388)	$ (7,070,155)

City of Spring Valley Village, Texas

CHANGES IN NET POSITION (Continued)

Last Ten Years
(accrual basis of accounting)

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
General Revenues and Other Changes in Net Position				
Governmental activities				
Property taxes	$ 3,685,289	$ 3,812,544	$ 3,904,606	$ 4,245,518
Sales taxes	934,790	1,082,352	1,106,384	1,191,356
Franchise fees	332,619	357,602	331,764	339,321
Investment income	25,176	19,163	19,659	21,502
Other	124,179	111,057	132,760	136,451
Transfers	313,000	315,000	676,025	75,000
Total Governmental Activities	5,415,053	5,697,718	6,171,198	6,009,148
Business-type activities				
Other	19,508	21,285	23,343	89
Transfers	(313,000)	(315,000)	(676,025)	(75,000)
Total Business-Type Activities	(293,492)	(293,715)	(652,682)	(74,911)
Total Primary Government	$ 5,121,561	$ 5,404,003	$ 5,518,516	$ 5,934,237
Change in Net Position				
Governmental activities	$ 1,261,575	$ 1,496,784	$ 2,330,596	$ 2,002,536
Business-type activities	(25,956)	(110,150)	(581,132)	19,007
Total Change in Net Position	$ 1,235,619	$ 1,386,634	$ 1,749,464	$ 2,021,543

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 4,402,210	$ 4,693,922	$ 5,142,514	$ 5,171,426	$ 5,569,072	$ 5,519,222
1,197,292	1,262,647	1,430,561	1,535,394	1,482,145	1,598,465
353,381	339,607	326,582	370,171	323,537	309,282
30,566	57,565	124,225	320,856	147,746	22,291
136,207	214,149	196,729	272,109	641,662	176,230
-	-	-	(1,095,543)	(150,000)	183,600
6,119,656	6,567,890	7,220,611	6,574,413	8,014,162	7,809,090
26,066	54,920	32,694	55,498	56,387	34,117
-	-	-	1,095,543	150,000	(183,600)
26,066	54,920	32,694	1,151,041	206,387	(149,483)
$ 6,145,722	$ 6,622,810	$ 7,253,305	$ 7,725,454	$ 8,220,549	$ 7,659,607
$ 964,663	$ 1,376,746	$ 1,512,729	$ (374,359)	$ 35,175	$ 686,605
(101,356)	(62,593)	307,393	844,840	50,986	(97,153)
$ 863,307	$ 1,314,153	$ 1,820,122	$ 470,481	$ 86,161	$ 589,452

City of Spring Valley Village, Texas

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(modified accrual basis of accounting)

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
General Fund				
Nonspendable	$ -	$ 385	$ 870	$ 870
Committed	3,817,458	-	-	-
Restricted	75,118	121,848	122,257	121,659
Assigned	-	359,267	359,267	359,267
Unassigned	2,191,707	3,550,699	4,004,162	4,926,770
Total General Fund	$ 6,084,283	$ 4,032,199	$ 4,486,556	$ 5,408,566
All Other Governmental Funds				
Restricted	$ -	$ -	$ -	$ 13,135,970
Assigned	-	1,321,366	-	3,112,942
Unassigned	-	-	-	-
Total All Other Governmental Funds	$ -	$ 1,321,366	$ -	$ 16,248,912

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 870	$ 1,203	$ 11,938	$ 13,570	$ 14,928	$ 13,991
-	-	-	-	-	-
124,264	128,097	137,075	148,524	156,369	210,059
359,267	359,267	359,267	359,267	359,267	359,267
5,619,702	6,524,412	6,957,672	7,585,594	7,334,255	7,964,637
$ 6,104,103	$ 7,012,979	$ 7,465,952	$ 8,106,955	$ 7,864,819	$ 8,547,954
$ 9,132,618	$ 16,105	$ 22,733	$ 5,798,882	$ 13,086,398	$ 11,365,379
2,093,010	527,158	1,580,379	1,647,478	2,458,467	1,887,523
(882)	177,707	4,792	(25,842)	-	-
$ 11,224,746	$ 720,970	$ 1,607,904	$ 7,420,518	$ 15,544,865	$ 13,252,902

CITY OF SPRING VALLEY VILLAGE, TEXAS

CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS

Last Ten Years
(modified accrual basis of accounting)

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Revenues				
Property taxes	$ 3,715,316	$ 3,792,043	$ 3,936,160	$ 4,159,264
Sales taxes	934,790	1,082,352	1,106,384	1,191,356
Franchise fees	332,619	357,602	331,764	339,321
Fines and forfeitures	506,233	470,225	772,834	752,084
Licenses and permits	219,074	236,953	214,713	397,023
Charges for services	-	-	-	-
Hilshire police contract	308,276	330,547	354,967	381,883
Investment income	25,176	19,163	19,659	21,502
Intergovernmental	154,000	154,000	154,000	438,493
Other	121,604	111,057	132,760	132,090
Total Revenues	6,317,088	6,553,942	7,023,241	7,813,016
Expenditures				
General government	1,188,587	1,262,101	1,355,108	1,337,875
Public safety	2,786,166	2,886,525	3,002,128	3,201,065
Public works	4,028,166	181,440	262,499	286,142
Capital outlay	-	3,269,594	439,623	2,114,494
Debt service:				
Bond issuance costs	-	-	-	104,614
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	8,002,919	7,599,660	5,059,358	7,044,190
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,685,831)	(1,045,718)	1,963,883	768,826
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	13,475,000
Premium on debt	-	-	-	134,363
Sale of capital assets	2,575	-	84,352	5,310
Transfers in	313,000	2,065,000	1,930,766	2,217,000
Transfers out	-	(1,750,000)	(2,161,767)	(2,142,000)
Total Other Financing Sources (Uses)	315,575	315,000	(146,649)	13,689,673
Net Change in Fund Balances	$ (1,370,256)	$ (730,718)	$ 1,817,234	$ 14,458,499
Debt service as a percentage of noncapital expenditures	-	-	-	-

Fiscal Year					
2016	**2017**	**2018**	**2019**	**2020**	**2021**
$ 4,508,707	$ 4,690,696	$ 5,128,547	$ 5,152,045	$ 5,583,501	$ 5,539,717
1,197,292	1,262,647	1,430,561	1,535,394	1,482,145	1,598,465
353,381	339,607	326,582	370,171	323,537	309,282
540,494	460,809	745,884	615,636	329,056	724,302
265,706	260,442	196,591	355,933	291,765	583,611
-	-	-	324,432	321,424	323,673
397,915	419,293	447,764	470,898	501,845	522,030
30,566	57,565	124,225	320,856	147,746	22,291
661,046	620,005	702,846	746,199	754,729	787,015
136,439	231,811	108,408	136,900	525,754	204,326
8,091,546	8,342,875	9,211,408	10,028,464	10,261,502	10,614,712
1,287,658	1,427,121	1,509,517	1,849,486	2,076,786	2,082,839
3,397,221	3,405,232	3,653,799	4,199,438	4,773,027	4,881,359
393,737	305,642	314,546	426,402	427,879	482,352
6,288,546	11,414,618	2,060,288	2,117,640	1,673,865	3,142,816
-	-	-	-	-	-
400,000	510,000	530,000	550,000	795,000	825,000
524,336	399,819	379,019	581,801	675,582	744,246
12,291,498	17,462,432	8,447,169	9,724,767	10,422,139	12,158,612
(4,199,952)	(9,119,557)	764,239	303,697	(160,637)	(1,543,900)
-	-	-	6,600,000	8,130,000	-
-	-	-	248,176	592,176	-
4,320	751	35,093	7,200	-	-
1,250,000	2,335,849	1,524,042	988,432	1,565,022	1,245,622
(1,382,997)	(2,192,011)	(1,603,399)	(1,932,884)	(2,244,350)	(1,310,550)
(128,677)	144,589	(44,264)	5,910,924	8,042,848	(64,928)
$ (4,328,629)	$ (8,974,968)	$ 719,975	$ 6,214,621	$ 7,882,211	$ (1,608,828)
15.01%	16.96%	13.06%	14.65%	16.83%	17.82%

City of Spring Valley Village, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Residential	$ 727,362,843	$ 749,621,556	$ 816,582,662	$ 938,839,232
Vacant	16,467,688	16,340,891	16,982,310	23,119,734
Commercial and industrial	48,724,472	50,298,328	54,623,908	71,949,422
Utilities	11,291,453	10,776,364	10,542,288	4,250,555
Real properties	22,184,491	23,043,294	23,360,586	8,625
Governmental and charities	114,230,914	114,503,217	117,469,367	138,803,675
Total assessed value (1)	940,261,861	964,583,650	1,039,561,121	1,176,971,243
Less: Tax exempt property	(258,228,448)	(261,606,047)	(280,032,062)	(312,592,100)
Total Taxable Assessed Valuation	$ 682,033,413	$ 702,977,603	$ 759,529,059	$ 864,379,143
Taxable value as a percentage of assessed value	73%	73%	73%	73%
Total tax rate	$ 0.539760	$ 0.512843	$ 0.487843	$ 0.450000

Source: Tax department of the Spring Branch ISD.

(1) All property is assessed at 100% of actual taxable value.

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 1,057,666,553	$ 1,147,232,344	$ 1,234,212,313	$ 1,286,137,521	$ 1,350,215,949	$ 1,358,399,591
22,897,005	20,219,114	26,911,668	20,302,787	18,605,776	17,435,331
69,321,629	104,087,202	127,616,169	120,709,222	149,066,674	144,410,918
10,289,952	11,484,003	11,433,668	11,602,774	12,076,421	11,973,084
25,945,101	23,553,054	22,199,610	25,674,830	38,620,266	32,374,130
147,694,988	151,935,233	155,927,423	159,391,800	165,193,713	164,423,885
1,333,815,228	1,458,510,950	1,578,300,851	1,623,818,934	1,733,778,799	1,729,016,939
(355,139,172)	(373,888,856)	(392,449,852)	(404,345,840)	(420,239,552)	(424,272,036)
$ 978,676,056	$ 1,084,622,094	$ 1,185,850,999	$ 1,219,473,094	$ 1,313,539,247	$ 1,304,744,903
73%	74%	75%	75%	76%	75%
$ 0.433500	$ 0.433500	$ 0.430000	$ 0.430000	$ 0.425000	$ 0.425000

City of Spring Valley Village, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
City of Spring Valley Village:				
Operating tax rate	$ 0.539760	$ 0.539760	$ 0.512843	$ 0.487843
Debt service tax rate	-	-	-	-
Total Direct Rates	$ 0.539760	$ 0.539760	$ 0.512843	$ 0.487843
Spring Branch Independent School District	$ 1.394500	$ 1.394500	$ 1.394500	$ 1.394500
Harris County	0.400210	0.414550	0.414550	0.417310
Harris County Flood Control	0.028090	0.028270	0.028270	0.027360
Port of Houston Authority	0.019520	0.017160	0.017160	0.015310
Harris County Hospital District	0.182160	0.170000	0.170000	0.170000
Harris County Education Department	0.006620	0.006360	0.006358	0.005999
Total Overlapping Rates	$ 2.031100	$ 2.030840	$ 2.030838	$ 2.030479
Total Direct and Overlapping Rates	$ 2.570860	$ 2.570600	$ 2.543681	$ 2.518322

Note: The basis for property tax rates is per $100 of the assessed valuation.

Source: Tax department records of the various governments.

Fiscal Year					
2016	**2017**	**2018**	**2019**	**2020**	**2021**
$ 0.356160	$ 0.350711	$ 0.354641	$ 0.356274	$ 0.3558890	$ 0.3557150
0.093840	0.082789	0.078859	0.073726	0.0691110	0.0692850
$ 0.450000	$ 0.433500	$ 0.433500	$ 0.430000	$ 0.4250000	$ 0.4250000
$ 1.394500	$ 1.394500	$ 1.394500	$ 1.394500	$ 1.307300	$ 1.307300
0.419230	0.416560	0.418010	0.418580	0.391160	0.391160
0.027330	0.028290	0.028290	0.028770	0.031420	0.314200
0.013420	0.013340	0.013340	0.011550	0.009910	0.009100
0.170000	0.171790	0.171900	0.171080	0.166710	0.166710
0.005422	0.005200	0.005200	0.005190	0.004199	0.004993
$ 2.029902	$ 2.029680	$ 2.031240	$ 2.029670	$ 1.910699	$ 2.193463
$ 2.479902	$ 2.463180	$ 2.464740	$ 2.459670	$ 2.335699	$ 2.618463

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CITY OF SPRING VALLEY VILLAGE, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

	2021			2012		
Property Taxpayer	**Taxable Assessed Valuation**	**Rank**	**% of Total Assessed Valuation**	**Taxable Assessed Valuation**	**Rank**	**% of Total Assessed Valuation**
SV Physician Properties I LP	$ 33,442,080	1	2.56%	$ -	-	-
Campbell Project Partners LLC	28,222,334	2	2.16%	-	-	-
Ten Voss Ltd	25,073,481	3	1.92%	26,460,054	1	3.88%
HD Development Properties	22,017,660	4	1.69%	13,057,210	2	1.91%
Spring Valley One Center Ltd	16,075,278	5	1.23%	-	-	1.35%
Memorial Design Center Ltd	13,267,092	6	1.02%	-	-	-
Southwestern Bell	8,586,792	7	0.66%	9,200,209	3	0.84%
Managed Rehabilitation Inc	8,219,506	8	0.63%	5,751,776	4	0.77%
Stream Wellington MOB LLC	5,556,300	9	0.43%	-	-	-
Ten Voss	3,389,422	10	0.26%	-	-	-
Baker O N	-	-	-	5,267,710	5	0.55%
Wellington Fidelis Campbell I LP	-	-	-	3,750,000	6	0.00%
Campbell I10 Ltd	-	-	-	3,676,480	7	0.54%
Marek Sondock Ltd	-	-	-	2,350,000	8	0.34%
Spring Valley Memorial Real	-	-	-	2,109,934	9	0.31%
Specs Inc	-	-	-	1,489,364	10	0.22%
Subtotal	163,849,945		12.56%	73,112,737		10.72%
Other Taxpayers	1,140,771,201		87.44%	608,920,676		89.28%
Total (1)	$ 1,304,621,146		100.00%	$ 682,033,413		100.00%

Source: Tax department of the Spring Branch ISD.

(1) Net of exemptions and abatements

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City of Spring Valley Village, Texas

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

Fiscal Year	Tax Year	Tax Rate	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy: Amount Collected	Collected Within the Fiscal Year of the Levy: Percentage of Levy	Delinquent Tax Collected: Amount Collected	Total Collections to Date: Amount Collected	Total Collections to Date: Percentage of Levy
2012	2011	$ 0.539760	$ 3,681,702	$ 3,663,573	99.51%	$ 16,013	$ 3,679,586	99.94%
2013	2012	$ 0.539760	$ 3,795,231	$ 3,770,251	99.34%	$ 22,718	$ 3,792,969	99.94%
2014	2013	$ 0.512843	$ 3,893,084	$ 3,881,284	99.70%	$ 7,747	$ 3,889,031	99.90%
2015	2014	$ 0.487843	$ 4,212,362	$ 4,100,837	97.35%	$ 24,979	$ 4,125,816	97.95%
2016	2015	$ 0.450000	$ 4,509,649	$ 4,392,632	97.41%	$ 91,129	$ 4,483,761	99.43%
2017	2016	$ 0.433500	$ 4,688,384	$ 4,687,314	99.69%	$ (28,559)	$ 4,658,755	99.08%
2018	2017	$ 0.433500	$ 5,140,951	$ 5,126,946	99.73%	$ (3,921)	$ 5,123,025	99.65%
2019	2018	$ 0.430000	$ 5,243,735	$ 5,215,475	99.46%	$ (85,502)	$ 5,129,973	97.83%
2020	2019	$ 0.425000	$ 5,562,742	$ 5,533,075	99.47%	$ 16,257	$ 5,549,332	99.76%
2021	2020	$ 0.425000	$ 5,531,366	$ 5,517,117	99.74%	$ (6,482)	$ 5,510,635	99.63%

Source: Tax department of the Spring Branch ISD.

CITY OF SPRING VALLEY VILLAGE, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Governmental Activities:				
General obligation bonds	$ -	$ -	$ -	$ 13,602,965
Certificates of obligation	-	-	-	-
Issuance discounts/premiums	-	-	-	376,141
Subtotal	-	-	-	13,979,106
Business-Type Activities:				
Revenue bonds	-	-	3,000,000	2,835,000
Subtotal	-	-	3,000,000	2,835,000
Government-Wide:				
Revenue bonds	-	-	3,000,000	2,835,000
General obligation bonds	-	-	-	13,602,965
Certificates of obligation	-	-	-	-
Total Government-Wide	$ -	$ -	$ 3,000,000	$ 16,437,965
Estimated Full Property Value	$ 940,261,861	$ 964,583,650	$ 1,039,561,121	$ 1,176,971,243
Percentage of Full Property Value:				
Government-wide	-	-	-	-
Population	3,941	3,852	4,013	4,135
Debt Per Capita:				
Governmental activities	$ -	$ -	$ -	$ 3,290
Government-wide	$ -	$ -	$ 748	$ 3,975

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Fiscal Year					
2016	**2017**	**2018**	**2019**	**2020**	**2021**
$ 13,196,567	$ 12,680,169	$ 12,143,771	$ 11,485,000	$ 10,920,000	$ 10,335,000
-	-	-	6,600,000	14,500,000	14,260,000
369,743	363,345	356,947	338,731	884,492	838,077
13,566,310	13,043,514	12,500,718	18,423,731	26,304,492	25,433,077
2,665,000	2,490,000	2,310,000	4,525,000	4,225,000	3,920,000
2,665,000	2,490,000	2,310,000	4,525,000	4,225,000	3,920,000
2,665,000	2,490,000	2,310,000	4,525,000	4,225,000	3,920,000
13,196,567	12,680,169	12,143,771	11,485,000	10,920,000	10,335,000
-	-	-	6,600,000	14,500,000	14,260,000
$ 15,861,567	$ 15,170,169	$ 14,453,771	$ 22,610,000	$ 29,645,000	$ 28,515,000
$ 1,333,815,228	$ 1,458,510,950	$ 1,578,300,851	$ 1,623,818,934	$ 1,733,778,799	$ 1,729,016,939
1.19%	1.04%	0.92%	1.39%	1.71%	1.65%
4,191	4,328	4,336	4,333	4,239	4,228
$ 3,149	$ 2,930	$ 2,801	$ 4,174	$ 6,205	$ 6,015
$ 3,785	$ 3,505	$ 3,333	$ 5,218	$ 6,993	$ 6,744

City of Spring Valley Village, Texas

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Estimated Actual Taxable Value of Property	$ 682,033,413	$ 702,977,603	$ 759,529,059	$ 864,379,143
Net Bonded Debt				
Gross bonded debt	$ -	$ -	$ -	$ 13,602,965
Total	$ -	$ -	$ -	$ 13,602,965
Percentage of Estimated Actual Taxable Value of Property	-	-	-	0
Population	3,941	3,852	4,013	4,135
Per Capita	$ -	$ -	$ -	$ -

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 978,676,056	$ 1,084,622,094	$ 1,185,850,999	$ 1,219,473,094	$ 1,313,539,247	$ 1,304,744,903
$ 13,196,567	$ 12,680,169	$ 12,143,771	$ 18,085,000	$ 25,420,000	$ 24,595,000
$ 13,196,567	$ 12,680,169	$ 12,143,771	$ 18,085,000	$ 25,420,000	$ 24,595,000
1.35%	1.17%	1.02%	1.48%	1.94%	1.89%
4,191	4,328	4,336	4,333	4,239	4,282
$ 3,149	$ 2,930	$ 2,801	$ 4,174	$ 5,997	$ 5,744

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City of Spring Valley Village, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2021

Government Unit		**Net Debt Outstanding**	**Estimated Percentage Applicable**		**Estimated Share of Overlapping Debt**
Spring Branch Independent School District	$	867,150,000	3.920%	$	33,992,280
Harris County	$	1,723,192,125	0.270%		4,652,619
Harris County Flood Control District	$	590,725,000	0.270%		1,594,958
Harris County Hospital District	$	8,150,000	0.270%		220,158
Harris County Department of Education	$	20,185,000	0.270%		54,500
Port of Houston Authority	$	492,439,397	0.270%		1,329,586
Subtotal, overlapping debt					41,844,100
City Direct Debt	$	25,433,077	100.00%		25,433,077
Total Direct and Overlapping Debt				$	67,277,177

Source: Municipal Advisory Council of Texas

* The "Estimated Percentage Overlapping" is determined by dividing the City's certifed taxable value by the County and related other County entities certified taxable values.

CITY OF SPRING VALLEY VILLAGE, TEXAS

LEGAL DEBT MARGIN INFORMATION

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Debt limit [(1)]	$ 68,203,341	$ 70,297,760	$ 75,952,906	$ 86,437,914
Total net debt applicable to limit	-	-	-	13,598,216
Legal debt margin	$ 68,203,341	$ 70,297,760	$ 75,952,906	$ 72,839,698
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-
Legal Debt Margin Calculation				
Assessed value	$ 682,033,413	$ 702,977,603	$ 759,529,059	$ 864,379,143
Debt limit (10% of assessed value)	68,203,341	70,297,760	75,952,906	86,437,914
Debt applicable to limit:				
Gross bonded debt	-	-	-	13,602,965
General obligation debt	-	-	-	-
Total net debt applicable to limit	-	-	-	13,602,965
Legal debt margin	$ 68,203,341	$ 70,297,760	$ 75,952,906	$ 72,834,949

(1) Note: There is no debt limit established by law; therefore, the limit is governed by the City's ability to levy and collect taxes to service the debt. The Attorney General of the State of Texas will not approve more than $1.00 of the tax rate for debt service. The City's maximum legal tax rate is $2.50 per $100 valuation assessed at 100% of the market value. Ten percent (10%) of the assessed value has been applied as a "rule of thumb" procedure.

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 97,867,606	$ 108,462,209	$ 118,585,101	$ 121,947,309	$ 131,353,925	$ 130,474,490
13,196,567	12,680,169	12,138,979	18,085,000	25,420,000	24,595,000
$ 84,671,039	$ 95,782,040	$ 106,446,121	$ 103,862,309	$ 105,933,925	$ 105,879,490
13.48%	11.69%	10.24%	14.83%	19.35%	18.85%
$ 978,676,056	$ 1,084,622,094	$ 1,185,850,999	$ 1,219,473,094	$ 1,313,539,247	$ 1,304,744,903
97,867,606	108,462,209	118,585,100	121,947,309	131,353,925	130,474,490
13,196,567	12,680,169	12,143,771	18,085,000	25,420,000	24,595,000
-	-	4,792	-	-	
13,196,567	12,680,169	12,138,979	18,085,000	25,420,000	24,595,000
$ 84,671,039	$ 95,782,040	$ 106,446,121	$ 103,862,309	$ 105,933,925	$ 105,879,490

CITY OF SPRING VALLEY VILLAGE, TEXAS

PLEDGED-REVENUE COVERAGE

Last Ten Years*

	Fiscal Year			
	2014	**2015**	**2016**	**2017**
Gross Revenues (1)	$ 2,753,885	$ 2,708,164	$ 2,746,922	$ 2,995,777
Operating Expenses (2)	2,146,586	2,059,433	2,297,918	2,464,746
Net Revenues Available for Debt Service	$ 607,299	$ 648,731	$ 449,004	$ 531,031
Debt Service Requirements (3)				
Principal	$ 165,000	$ 170,000	$ 175,000	$ 180,000
Interest	78,000	74,561	70,090	65,487
Total	$ 243,900	$ 244,561	$ 245,090	$ 245,487
Coverage	2.49	2.65	1.83	2.16

(1) Gross revenues as defined in the revenue bond ordinances include operating and nonoperating revenue and exclude capital contributions, grant revenues, and capital recovery fees.

(2) Total operating expenses as defined in the revenue bond ordinances do not include amortization, bond interest, and fiscal charges.

(3) Debt service requirements are based on the expected debt service payments for the following fiscal year.

*The City did not have revenue bonds prior to fiscal year 2014.

Fiscal Year			
2018	**2019**	**2020**	**2021**
$ 3,102,465	$ 2,731,952	$ 3,022,545	$ 2,881,489
2,173,587	2,263,747	2,383,381	2,052,556
$ 928,878	$ 468,205	$ 639,164	$ 828,933
$ 185,000	$ 300,000	$ 305,000	$ 310,000
60,753	104,339	97,912	91,277
$ 245,753	$ 404,339	$ 402,912	$ 401,277
3.78	1.16	1.59	2.07

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CITY OF SPRING VALLEY VILLAGE, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Fiscal Year Ended Sept. 30	Population(1)	Personal Income(1)	Per Capita Personal Income(1)	Median Age(1)	Public School Enrollment(2)	Unemployment Rate(1)	Education Level in Years of Formal Schooling(1)
2012	3,941	N/A	N/A	N/A	839	N/A	N/A
2013	3,852	N/A	N/A	N/A	732	N/A	N/A
2014	4,013	$ 266,584	$ 66,430	44.0	905	4.7%	78%
2015	4,142	$ 266,584	$ 68,839	43.0	910	4.7%	79%
2016	4,191	$ 201,496	$ 75,372	42.0	280	1.2%	78%
2017	4,328	$ 242,866	$ 88,899	42.0	905	1.2%	78%
2018	4,336	$ 241,139	$ 88,258	43.0	908	1.2%	78%
2019	4,333	$ 239,996	$ 99,286	40.6	915	1.2%	82%
2020	4,239	$ 205,100	$ 91,202	40.0	691	3.3%	84%
2021	4,282	$ 206,654	$ 84,654	41.0	842	0.1%	84%

Data sources:
(1) World Population Review
(2) Spring Branch ISD

Information not presented is not available.

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City of Spring Valley Village, Texas

PRINCIPAL EMPLOYERS

Current Year and Six Years Ago

	2021			2015		
		Percentage of Total			Percentage of Total	
Employer	**Employees**	**Employment[1]**	**Rank**	**Employees**	**Employment[1]**	**Rank**
Spring Branch Independent School District	246	34.02%	1	281	37.72%	1
Home Depot	172	23.79%	2	154	20.67%	2
Jonathan's the Rub	65	8.99%	3	n/a	n/a	n/a
East West Bank	60	8.30%	4	63	8.46%	3
Spring Branch Presbyterian Church	45	6.22%	5	39	5.23%	5
Stoller Group	37	5.12%	6	36	4.83%	6
Starbucks Corporation	35	4.84%	7	35	4.70%	7
AOK Emergency Room	25	3.46%	8	n/a	n/a	n/a
Specs	25	3.46%	9	28	3.76%	10
Premier Technology Group	13	1.80%	10	n/a	n/a	n/a
DTK	n/a	n/a	n/a	40	5.37%	4
Houston Plastic & Craniofacial Surgeons	n/a	n/a	n/a	34	4.56%	9
SSI	n/a	n/a	n/a	35	4.70%	8
	723	100.00%		745	100.00%	

Source: Human Resource Department of each company
The requirement is for the current year and nine years ago;
however, only the current year and six years ago information is available.

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City of Spring Valley Village, Texas

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Years

	Fiscal Year									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Governmental Activities:										
General government	8	8	8	8	8	8	8	8	9	10
Public safety	21	23	23	24	24	24	24	24	24	25
Public works	2	3	3	3	3	3	3	3	3	3
Business-Type Activities:										
Water and sewer	4	4	4	4	4	4	4	4	4	5
Total City Positions	35	38	38	39	39	39	39	39	40	43

Source: City Finance Department

City of Spring Valley Village, Texas

OPERATING INDICATORS BY FUNCTION

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
City of Spring Valley Village				
Budgeted full-time employees	35	38	39	39
Function				
Police				
Arrests	293	508	719	697
Accident reports	134	155	160	165
Citations	4,137	5,190	8,043	8,061
Offense reports	988	1,183	1,530	1,094
Calls for service	22,587	19,560	36,254	36,638
Municipal court				
Traffic violations	3,725	9,585	12,352	8,519
Non-traffic violations	484	302	1,472	1,442
Community Development				
Residential building permits issued	23	38	19	29
Commercial building permits issued	12	15	9	12
Water				
Average daily gallons pumped-combined water (millions of gallons)	0.78	0.79	0.71	0.68
Average daily gallons pumped-surface water (millions of gallons)	-	0.05	-	0.05
Average daily gallons pumped-well water (millions of gallons)	0.78	0.75	0.71	0.68
Number of connections	2,045	2,130	2,135	2,137

Source: Various City departments

Fiscal Year					
2016	2017	2018	2019	2020	2021
39	39	40	40	40	42
460	300	205	130	47	72
157	208	192	108	112	122
4,417	5,487	5,689	7,437	6,332	8,887
962	913	1,070	717	487	492
33,351	29,068	23,307	21,150	19,629	32,262
5,147	6,442	4,884	5,226	2,986	16,156
528	963	373	456	319	1410
37	37	44	17	47	88
30	2	5	12	7	13
0.72	0.72	0.75	0.74	0.76	0.71
0.40	0.44	0.34	0.33	0.36	0.36
0.32	0.60	0.57	0.59	0.59	0.60
2,204	2,138	2,138	2,139	2,139	2,441

City of Spring Valley Village, Texas

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

	Fiscal Year			
	2012	**2013**	**2014**	**2015**
Function				
General government				
Municipal buildings	1	1	1	1
Public safety				
Police protection				
Stations	1	1	1	1
Public works				
Streets (lane miles)	-	-	20.01	20.01
Community services				
Parks	-	-	1	1
Pavilions	-	-	1	1
Park acreage developed	-	-	2.62	2.62
Water				
Water wells	1	1	1	1
Ground/elevated storage tanks	-	-	3	3
Water mains (miles)	-	-	26	26
Fire hydrants	157	157	157	157
Wastewater				
Sanitary sewers (miles)	-	-	16	16
Sewer manholes	-	-	389	389

Source: Various City departments

Fiscal Year					
2016	**2017**	**2018**	**2019**	**2020**	**2021**
1	1	1	1	1	1
1	1	1	1	1	1
20.01	20.01	20.01	20.01	20.01	20.01
1	1	1	1	1	1
1	1	1	1	1	1
2.62	2.62	2.62	2.62	2.62	2.62
1	1	1	1	1	1
3	3	3	3	3	3
26	26	26	26	26	26
206	206	206	206	206	206
16	16	16	16	16	16
389	389	389	389	389	389

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DIVIDER PAGE

Required Auditor Disclosure Letter

March 9, 2022

To the Honorable Mayor and
City Council Members of the
City of Spring Valley Village, Texas:

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Spring Valley Village, (the "City") as of and for the year ended September 30, 2021 and have issued our report thereon dated March 9, 2022. Professional standards require that we provide the City Council (the "governing body") with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 11, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with its oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the governing body in our engagement letter dated March 11, 2021.

III. Significant Audit Findings

1. Qualitative Aspects of Accounting Practices

A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

   Management's estimate of the useful lives of capital assets as based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

   Estimates are used in the calculation of the pension and other postemployment benefits liabilities and the required annual contributions. The Texas Municipal Retirement System (TMRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the City to TMRS.

C. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

   The disclosure of the City's long-term debt in the financial statements is significant to financial statement users because it discloses the City's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 9, 2022.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. <u>Other Matters</u>

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

V. <u>Restrictions on Use</u>

This information is intended solely for the use of the Mayor, City Council, and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Belt Harris Pechacek, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Client: ***City of Spring Valley Village, Texas***
Engagement: ***4.1 - Spring Valley 9/30/21***
Period Ending: ***9/30/2021***
Trial Balance: ***2.2.01 - TB***
Workpaper: ***2.5.06 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**F.06**		
To adjust for GASB 68.				
20-00-3403	NET PENSION OBLIGATION		24,781.81	
20-00-3500	DEFERRED INFLOW		6,719.70	
20-00-3501	DEFERRED OUTFLOW			3,466.39
20-00-3502	DEF. OUTFLOWS-DIFF. IN PROJ			951.89
20-00-3503	DEFERRED OUTLOWS - CHANGE IN			1,374.15
20-10-4115	PENSION EXPENSES - GASB 68 ADJUSTMENTS			25,709.08
Total			**31,501.51**	**31,501.51**
Adjusting Journal Entries JE # 2		**F.08**		
To adjust for GASB 75.				
20-00-3505	DEF. OUTFLOWS-CHANGE IN ASSUMP		1,840.74	
20-00-3507	DEFERRED INVLOWS - CHANGE IN A		208.39	
20-10-4116	OPEB expense		2,242.43	
20-00-3405	NET OPEB OBLIGATION			4,204.33
20-00-3504	DEF. OUTFLOWS-CONTRI AFT.MEASU			15.20
20-00-3506	DEFERRED INFLOWS - DIFF. EXPEC			52.13
20-00-3508	DEFERRED OUTFLOWS-DIFF.IN EXP			19.90
Total			**4,291.56**	**4,291.56**
Adjusting Journal Entries JE # 3		**2.4.11**		
PBC AJE#1				
20-00-3400	ACCRUED VAC LIAB-(YR.END ONLY)		1,114.00	
20-00-3400	ACCRUED VAC LIAB-(YR.END ONLY)		7,381.33	
20-00-3402	ACCRUE PAYROLL			7,381.33
20-10-4010	SALARIES EXEMPT REGULAR			1,114.00
Total			**8,495.33**	**8,495.33**
Adjusting Journal Entries JE # 4		**C.01**		
To adjust property taxes to match collector's report.				
10-00-3500	DEFERRED INCOME - TAX REVENUE		16,716.64	
10-01-5100	AD VALOREM-CURRENT YEAR		10,025.70	
10-01-5102	AD VALOREM-PRIOR YEARS		17,071.04	
30-00-3500	DEFERRED TAX REVENUE		5,759.24	
30-01-5100	AD VALOREM - CURRENT YEAR		1,952.72	
30-01-5102	AD VALOREM - PRIOR YEARS		3,614.25	
10-00-1220	AD VALOREM TAXES-PRIOR YEAR			16,716.64
10-00-3109	REFUND TO TAXPAYER			27,096.74
30-00-1220	DEFERRED TAX RECEIVABLE			5,759.24
30-00-3109	REFUND TO TAXPAYER			5,566.97
Total			**55,139.59**	**55,139.59**
Adjusting Journal Entries JE # 5		**2.2.12**		
PBC AJE #2				
20-00-2015	CONSTRUCTION IN PROGRESS		113,686.00	
20-00-2015	CONSTRUCTION IN PROGRESS		1,123,195.33	
20-00-2050	WATER DISTRIBUTION SYSTEM		20,285.30	
20-00-2500	MACHINERY AND EQUIPMENT		5,783.15	
20-10-7700	UTILITY - DEPRECIATION EXPENS		608,885.88	
40-00-2015	CONSTRUCTION IN PROGRESS		2,682,036.92	
40-00-2040	OFFICE FURNITURE AND EQUIPMENT		147,640.48	
40-00-2300	VEHICLES		276,014.00	
40-00-2500	MACHINERY AND EQUIPMENT		85,282.78	
40-00-2610	INFRASTRUCTURE - PAVING		21,525.18	
20-00-2999	ACCM. DEPREC.-UTILITY FUND			608,885.88
20-60-5536	PROFESSIONAL FEES - ENGINEERI			28,529.36
20-60-7002	CAPITAL - MATERIALS & EQUIP.			5,783.15
20-60-7004	WATER METERS			11,163.30
20-60-7101	WATER SYSTEM			5,197.00

Client: ***City of Spring Valley Village, Texas***
Engagement: ***4.1 - Spring Valley 9/30/21***
Period Ending: ***9/30/2021***
Trial Balance: ***2.2.01 - TB***
Workpaper: ***2.5.06 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
20-60-7102	NEW WATER SERVICE LINES MATER			3,925.00
20-60-7401	CAPITAL-GROUND WTR WELL 2			51,661.97
20-60-7401	CAPITAL-GROUND WTR WELL 2			113,686.00
20-60-7401	CAPITAL-GROUND WTR WELL 2			1,043,004.00
40-00-2026	ACCUMULATED DEPRECIATION - BUI			206,589.91
40-00-2045	ACCUMULATED DEPRECIATION - FUR			298,420.31
40-00-2105	ACCUMULATED DEPRECIATION - PAR			82,393.65
40-00-2305	ACCUMULATED DEPRECIATON - VEHI			208,788.57
40-00-2505	ACCUMULATED DEPRECIATION - MAC			34,327.36
40-00-2615	ACCUMULATED DEPRECIATION - INF			1,374,363.74
40-00-4210	FUND BAL.-INVESTMENT IN GFA			1,007,615.82
Total			**5,084,335.02**	**5,084,335.02**

Adjusting Journal Entries JE # 6 **F.03**
To adjust vacation and payroll accrual.

Account	Description	W/P Ref	Debit	Credit
10-00-3400	ACCRUED VAC LIAB (YR END ONLY)		53,271.13	
10-00-3401	ACCRUED VACATIONS		34,346.35	
10-00-3402	ACCRUED PAYROLL			53,921.76
10-10-4010	SALARIES EXEMPT REGULAR			33,695.72
Total			**87,617.48**	**87,617.48**

Client: ***City of Spring Valley Village, Texas***
Engagement: ***4.1 - Spring Valley 9/30/21***
Period Ending: ***9/30/2021***
Trial Balance: ***2.2.01 - TB***
Workpaper: ***2.5.06 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 7		**E.03-PBC**		
To adjsut reainage payable.				
20-60-7401	CAPITAL-GROUND WTR WELL 2		113,686.00	
25-50-7517	LOESER, TRAWEEK, LONE STAR		139,205.07	
20-00-3200	RETAINAGE PAYABLE			113,686.00
25-00-3200	RETAINAGE PAYABLE			139,205.07
Total			**252,891.07**	**252,891.07**
Adjusting Journal Entries JE # 8		**2.5.02**		
To reclass to increase depreciation expense for reporting purposes.				
20-10-7700	UTILITY - DEPRECIATION EXPENS		15,298.00	
20-10-4601	MACH & EQUIP - MAINT & REPAIR			15,298.00
Total			**15,298.00**	**15,298.00**

DIVIDER PAGE

Management Letter

March 9, 2022

To the Honorable Mayor and
City Council Members of the
City of Spring Valley Village, Texas:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the City. Accordingly, the City's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Spring Valley Village, Texas (the "City") as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. There is a new pronouncement we want to bring to your attention.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

CURRENT YEAR MATTER

Future Matter That May Subsequently Warrant Attention:

2021.001 – IMPLEMENTATION OF GASB STANDARD NO. 87 – LEASES

Background

Governmental Accounting Standards Board Statement 87 (GASB 87), *Leases*, is effective for the year ending September 30, 2022 and, accordingly, the City has less than one year to implement GASB 87. GASB 87 essentially requires that all leases that finance the right to use an underlying asset should be reported on the balance sheet for both the lessor and lessee. Unlike many new accounting standards, GASB 87 may require preplanning and changes in the way the City does business. Implementation of GASB 87 will generally require centralized lease document management; in-depth review of lease documents; recording and tracking of multiple data points per lease, which may necessitate new software based on the volume of leases; and development of new controls, reconciliations, and policies and procedures.

Recommendation

The City needs to begin making initial assessments immediately to determine the lead time and resources needed. The City needs to identify all leases as both the lessor (leasing to someone-landlord-receivable) and lessee (leasing from someone-tenant-payable) in which the term initially exceeded 12 months. Based on the aggregate value of leases and materiality, the City should determine a cutoff for exclusion of insignificant leases. Based on the implementation items noted above, new software may be required. The City should establish the goal of being fully implemented 60 days prior to year end to provide for a sufficient buffer to safeguard against delay in issuing the City's September 30, 2022 financial statements.

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the City Council and the City's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

MEETING DATE:	March 22, 2022
TOPIC:	**Ordinance Number 2022-XX** **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS ADOPTING AMENDMENT NO. 3 TO THE ORIGINAL BUDGET OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, FOR THE FISCAL YEAR 2020-2021; FUNDING CERTAIN OBLIGATIONS OF THE CITY DURING THE BUDGET PERIOD NECESSARY FOR THE PROVISION OF CITY SERVICES; CONTAINING FINDINGS; PROVIDING FOR SEVERABILITY; AND PROVIDING OTHER DETAILS RELATING TO THE SUBJECT.**
BACKGROUND:	The FY 2021 Budget transfers and amendments as outlined in the attached schedules are recommended to true-up fluctuations in the FY 2021 budget based on actuals. <u>This amendment is only for Debt Services Fund and has no impact on other funds.</u>
RECOMMENDATION:	Staff recommends approval of the Ordinance.
ATTACHMENTS:	• Ordinance Number 2022-XX
FUNDING ISSUES:	☐ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# ___________ ☒ Not budgeted, if approved, the recommended Budget Amendment No. 3 will be included as part of the FY 2021 Budget.
FINANCE VERIFICATION OF FUNDING:	
SUBMITTING STAFF MEMBER: Michelle Yi, City Treasurer	**CITY ADMINISTRATOR APPROVAL:**

ORDINANCE NUMBER 2022-XX

AN ORDINANCE OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, ADOPTING AMENDMENT NO. 3 TO THE ORIGINAL BUDGET OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, FOR THE FISCAL YEAR 2020-2021; FUNDING CERTAIN OBLIGATIONS OF THE CITY DURING THE BUDGET PERIOD NECESSARY FOR THE PROVISION OF CITY SERVICES; CONTAINING FINDINGS; PROVIDING FOR SEVERABILITY; AND PROVIDING OTHER DETAILS RELATING TO THE SUBJECT.

WHEREAS, the Original Budget of the City of Spring Valley Village, Texas, for the fiscal year beginning October 1, 2020, and ending September 30, 2021 ("Original Budget"), was adopted within the time and in the manner required by State law; and

WHEREAS, the City Council hereby finds and determines that it is necessary to fund the attached amendment to such Original Budget which reflect expenditures necessary for the provision of City services; and

WHEREAS, the City Council further finds that these changes are warranted and necessary for the municipal purposes stated, and that the amendment of such Original Budget is an emergency and a matter of public necessity warranting action at this time.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, THAT:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The Original Budget of the City of Spring Valley Village, Texas, for the fiscal year beginning October 1, 2020, and ending September 30, 2021 is hereby amended to fund the changes reflected on the attached Amendment No. 2 to the Original Budget of The City of Spring Valley Village, Texas, for the Fiscal Year 2020-2021, which shall be attached to and made a part of such Original Budget by the City Secretary and filed as required by State law, and a true and correct copy of which is attached hereto as Exhibit "A" and is made a part of this Ordinance for all purposes.

Section 3. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part of provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Spring Valley Village, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this ____ day of _______, 2022.

____
Marcus Vajdos, Mayor
City of Spring Valley Village, Texas

ATTEST:

____
Roxanne Benitez, City Secretary
City of Spring Valley Village, Texas

EXHIBIT “A”

TO

ORDINANCE NUMBER 2022-XX

SPRING VALLEY VILLAGE

BUDGET AMENDMENT NO.3

		2021 ORIGINAL BUDGET	2021 AMEND NO.1	2021 AMEND NO.2	2021 AMEND NO.3	2021 FINAL BUDGET
		DEBT SERVICE FUND				
REVENUE						
30 01-5100	AD VALOREM - CURRENT YEAR	(915,000)				(915,000)
30 01-5102	AD VALOREM - PRIOR YEARS	-				-
30 01-5103	AD VALOREM - PENALTY & INTERES	-				-
30 01-5700	TRANSFER IN FROM GF	(661,702)				(661,702)
						-
DEBT SERVICE						-
30 15-6520	BOND - PRINCIPAL	825,000				825,000
30 15-6521	BOND - INTEREST	732,196			9,800	741,996
30 15-6700	MAINTENANCE FEE/DEBT SERVICE	5,000			(2,750)	2,250

MEETING DATE:	March 22, 2022
TOPIC:	**Discussion and Direction Concerning “No Parking Any Time” Zone on Fries Road As Well As Other Roads for Which a “No Parking Any Time” Zone Has Been Adopted But Signage Has Not Been Installed.**
BACKGROUND:	On August 28, 1984, by Section 3 of Ordinance No. 153 in Book I, the City of Spring Valley Village established a “No Parking Any Time” zone for the length of Fries Road from Westview Drive to the I-10 Feeder Road. A copy of Ordinance No. 153 is provided with this agenda item. Ordinance 153 was codified as Section 10.603, No Parking For More Than Forty-Eight (48) Hours Zone/No Parking Any Time Zones, of Article 10.600, Parking Regulations, of Chapter 10, Traffic Control, of the Code of Ordinances. “No Parking, Stopping or Standing Any Time” signs were erected along the length of Fries Road after the Ordinance was adopted. In the last several years, the “No Parking Any Time” signs all the way to Westview Drive were removed. However, the “No Parking Any Time” zone for the entire length of Fries Road is still in effect and has not been altered since its adoption in 1984. On February 24, 2022, Council Member McCormack received an email from a resident concerning the “No Parking Any Time” zone due to the fact that there are issues with school traffic parking along Fries Road as they turn south from Westview Drive. Without proper signage, the City cannot enforce the “No Parking Any Time” zone since there is no notice of the zone to the public. Therefore, Staff requests direction from the Council concerning whether the “No Parking Any Time” zone should be altered. In the event that Council wishes for the “No Parking Any Time” zone to remain in place for the length of Fries Road from Westview Drive to the I-10 Feeder Road, then Staff will proceed with erecting the proper signage for the “No Parking Any Time” zone from Westview Drive along Fries Road to the I-10 Feeder Road. Since Council addressed a similar situation on Voss Road with either erecting proper signage for all of the adopted “No Parking Any Time” zones to allow for enforcement or altering these zones, Staff also requests direction from the Council concerning how it wishes to address future inquiries/requests from residents regarding the adopted “No Parking Any Time” zones.
RECOMMENDATION:	Staff requests direction concerning: • The replacement of the “No Parking Any Time” signage or altering the location of the “No Parking Any Time” zone on

	Fries Road. • How Council wishes to address future inquiries/requests from residents regarding the adopted "No Parking Any Time" zones.
ATTACHMENTS:	• Ordinance No. 153 Establishing "No Parking Any Time" Zone on Fries Road • Current Provisions of Section 10.603, No Parking For More Than Forty-Eight (48) Hours Zone/No Parking Any Time Zones, of Article 10.600, Parking Regulations, of Chapter 10, Traffic Control, of the Code of Ordinances
FUNDING ISSUES:	☒ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# ___________ ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# ___________ will be transferred to Acct/Project# ___________ ☐ $_______ from unassigned fund balance will be used and added to Acct/Project# ___________ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# ___________
FINANCE VERIFICATION OF FUNDING:	

SUBMITTING STAFF MEMBER:	**CITY ADMINISTRATOR APPROVAL:**
Julie M. Robinson, City Administrator	

DIVIDER PAGE

ORDINANCE NO. 153 in Book 1

AN ORDINANCE OF THE CITY OF SPRING VALLEY, TEXAS DESIGNATING THE PUBLIC STREETS OF THE CITY AS A "NO PARKING FOR MORE THAN FORTY-EIGHT (48) HOURS" ZONE, EXCEPT CERTAIN STREETS WHICH ARE DESIGNATED "NO PARKING ANY TIME" ZONES; DESIGNATING EACH PUBLIC HIKE AND BIKE TRAIL AS A "NO PARKING ANY TIME" ZONE; AUTHORIZING AND DIRECTING THE PLACEMENT OF SIGNS GIVING NOTICE OF SUCH ZONES; PROVIDING FOR A PENALTY NOT TO EXCEED TWO HUNDRED DOLLARS ($200.00); PROVIDING FOR SEVERABILITY; SPECIFICALLY REPEALING ORDINANCE NO. 85, BOOK II, PASSED AND APPROVED DECEMBER 18, 1979, AND ORDINANCE NO. 142, BOOK I, PASSED AND APPROVED FEBRUARY 28, 1984; AND REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

* * * * *

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY, TEXAS:

Section 1. DEFINITIONS. As used in this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them in this Section:

(a) "VEHICLE" means every device in, upon, or by which any person or property is or may be transported or drawn, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

(b) "MOTOR VEHICLE" means every vehicle which is self-propelled, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

(c) "PARK OR PARKING" means the standing of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in loading or unloading merchandise or passengers, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

(d) "STAND OR STANDING" means the halting of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in receiving or discharging merchandise or passengers, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

Section 2. The public streets of the City of Spring Valley, Texas, are hereby designated and established as a "No

Parking for More than 48 Hours" zone, except where regulatory signs have been duly erected giving notice of a different parking regulation.

Section 3. "No Parking Any Time" zones are hereby designated and established along certain public streets in the City of Spring Valley, Texas, as follows:

(a) 1000 blk. through 1200 blk. Adkins Rd.

(b) 1000 blk. through 1100 blk. Bade Street.

(c) 1000 blk. through 1400 blk. Bingle Road.

(d) 1400 blk. Bracher Street.

(e) 1000 blk. through 1300 blk. Campbell Road.

(f) 1000 blk. through 1300 blk. Fries Road.

(g) 9100 blk. through 9200 blk. Old Katy Road.

(h) 1000 blk. through 1300 blk. Voss Road.

(i) 8400 blk. through 9000 blk. Westview Drive.

Section 4. Each public hike and bike trail in the City of Spring Valley, Texas, is hereby designated and established as a "No Parking Any Time" zone.

Section 5. The City Administrator is hereby authorized and directed to place, or cause to be placed, appropriate signs in accordance with the laws of the State of Texas and as provided in Sections 2, 3, and 4 hereof.

Section 6.

(a) It shall be unlawful for any person to park or leave standing any vehicle on or along any public street or portion of a public street described in Section 3 of this Ordinance or on or along any public hike and bike trail within the City of Spring Valley, Texas.

(b) It shall be unlawful for any person to park or leave standing for more than forty-eight (48) consecutive hours a vehicle on or along any public street within the City of Spring Valley, Texas.

(c) It shall be unlawful for any person to allow, permit, or suffer any vehicle owned by him or her or registered in his or her name to be parked or left standing in violation of the provisions of this Ordinance. The fact that a vehicle parked or left standing in violation of the provisions hereof is unattended or unoccupied shall constitute prima facie evidence that the owner thereof unlawfully parked or left standing such vehicle.

Section 7. Any person intentionally, knowingly, or recklessly violating any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount not to exceed two hundred dollars ($200.00). Each day in which any violation shall occur or each occurrence of any violation shall constitute a separate offense.

Section 8. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Spring Valley, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 9. City of Spring Valley, Texas, Ordinance No. 85, Book II, passed and approved December 18, 1979, and Ordinance No. 142, Book I, passed and approved February 28, 1984, are hereby repealed. All other ordinances and parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED AND ADOPTED this 28 day of August, 1984.

Diane D. Tate, Mayor

ATTEST:

Charlene M. Taylor
City Secretary

DIVIDER PAGE

§ 10.603 No Parking For More Than Forty-Eight (48) Hours Zone/No Parking Any Time Zones

(a) Definitions. As used in this section, the following words and phrases shall have the meanings respectively ascribed to them in this section.

Motor vehicle. Every vehicle which is self-propelled, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

Park or Parking. The standing of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in loading or unloading merchandise or passengers, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

Stand or Standing. The halting of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in receiving or discharging merchandise or passengers, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended. (Ordinance 153, Book I, adopted 8-28-84)

Stop or Stopping. When prohibited means any halting even momentarily of a vehicle, whether occupied or not, except when necessary to avoid conflict with other traffic or in compliance with the directions of a police officer or traffic-control sign or signal, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended. (Ordinance 94-10 adopted 7-26-94)

Vehicle. Every device in, upon, or by which any person or property is or may be transported or drawn, as that term is defined in Vernon's Annotated Texas Civil Statutes, Article 6701d, as amended.

(b) The public streets of the City of Spring Valley, Texas, are hereby designated and established as a "No Parking for More than 48 Hours" zone, except where regulatory signs have been duly erected giving notice of a different parking regulation. (Ordinance 153, Book I, adopted 8-28-84)

(c) "No Parking, Standing, or Stopping Any Time" zones are hereby designated and established along certain public streets in the City of Spring Valley, Texas, as follows:

(1) 1000 blk. through 1200 blk. Adkins Road

(2) 1000 blk. through 1100 blk. Bade Street

(3) 1000 blk. through 1400 blk. Bingle Road

(4) 1400 blk. Bracher Street

(5) 1000 blk. through 1300 blk. Campbell Road

(6) 1000 blk. through 1300 blk. Fries Road

(7) 9100 blk. through 9200 blk. Old Katy Road

(8) Voss Road from its intersection with Green Valley Drive south to its intersection with the I-10 Feeder Road for a distance of approximately 945 feet.

(9) 8400 blk. through 9000 blk. Westview Drive.

(10) 1400 blk. Beutel Drive.

(11) 8900 blk. through 9000 blk. Bace Drive - South Side Only.

(d) Each public hike and bike trail in the City of Spring Valley, Texas, is hereby designated and established as a "No Parking, Standing, or Stopping Any Time" zone. (Ordinance 94-10 adopted 7-26-94)

(e) The city administrator is hereby authorized and directed to place, or cause to be placed, appropriate signs in accordance with the laws of the State of Texas and as provided in subsections (b), (c), or (d) hereof. (Ordinance 153, Book I, adopted 8-28-84)

(f) It shall be unlawful for any person to park, leave standing, or stop any vehicle on or along any public street or portion of a public street described in subsection (c) or on or along any public hike and bike trail within the City of Spring Valley, Texas. (Ordinance No. 94-10 adopted 7-26-94)

(g) It shall be unlawful for any person to park or leave standing for more than forty-eight (48) consecutive hours a vehicle on or along any public street within the City of Spring Valley, Texas.

(h) It shall be unlawful for any person to allow, permit, or suffer any vehicle owned by him or her or registered in his or her name to be parked or left standing in violation of the provisions of this section. The fact that a vehicle parked or left standing in violation of the provisions hereof is unattended or unoccupied shall constitute prima facie evidence that the owner thereof unlawfully parked or left standing such vehicle.

(i) Any person intentionally, knowingly, or recklessly violating any provision of this section shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in accordance with the general penalty provision found in Section 1.106 of this code. Each day in which any violation shall occur or each occurrence of any violation shall constitute a separate offense.

(Ordinance 153, Book I, adopted 8-28-84; Ordinance 17-17 adopted 8-22-17; Ordinance 17-27 adopted 10-24-17; Ordinance 2018-12 adopted 7-24-18)

MEETING DATE:	March 22, 2022
TOPIC:	Award Of Competitive Sealed Bid Number CSB#2022-01-101 For Cedarspur, Burkhart, and Winningham (East of Voss) Paving and Utility Improvements Project To MetroCity, LLC In An Amount Not To Exceed $1,365,593.00 (Total Bid Amount).
BACKGROUND:	On January 12, 2022, Competitive Sealed Bid Number 2022-01-101 For Cedarspur, Burkhart, and Winningham (East of Voss) Paving and Utility Improvements Project was issued by Binkley and Barfield, Inc. on behalf of the City of Spring Valley Village. The bid closed on Friday, February 4, 2022, and four bids were received. Binkley and Barfield, Inc. recommends award of Competitive Sealed Bid Number CSB#2022-01-101 for Cedarspur, Burkhart, and Winningham (East of Voss) Paving and Utility Improvements Project to MetroCity, LLC in an amount not to exceed $1,365,593.00 (Total Bid Amount). A copy of Binkley and Barfield's recommendation letter is provided with this agenda item. The Council should note that the total construction estimate developed several years ago for this Project was $1,544,450.00, and this is the dollar amount that was included in the approved Capital Improvement Plan. The recommended award of bid is $178,857.00 under the original construction estimate. Based on the approved contract with Binkley and Barfield, Inc. and the recommended award of bid, the Total Project Cost (including engineering fees) is $1,613,463.00 and is funded out of the second Certificate of Obligation Bond. Additionally, the bid document has not been included with this agenda item due to its size; however, it is available for review on the Purchasing Page of the City's website.
RECOMMENDATION:	Binkley and Barfield, Inc. and City Staff recommend awarding Competitive Sealed Bid Number CSB#2022-01-101 for Cedarspur, Burkhart, and Winningham (East of Voss) Paving and Utility Improvements Project To MetroCity, LLC In An Amount Not To Exceed $1,365,593.00 (Total Bid Amount).
ATTACHMENTS:	• Bid Tabulation • Letter of Bid Award Recommendation from Binkley and Barfield, Inc.
FUNDING ISSUES:	☐ Not applicable – no dollars are being spent or received. ☒ Full amount already budgeted in Acct/Project# _25-50-7520_ ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $________ from Acct/Project# ___________ will be

	transferred to Acct/Project# ___________ ☐ from unassigned fund balance will be used and added to Acct/Project# ☐ $________ will be added to Revenue Acct# __-____ and $________ added to Expenditure Acct/Project# ___________
FINANCE VERIFICATION OF FUNDING:	

SUBMITTING STAFF MEMBER: Julie M. Robinson, City Administrator	**CITY ADMINISTRATOR APPROVAL:**

DIVIDER PAGE

Binkley & Barfield
consulting engineers

February 9, 2022 Via: E-Mail

Ms. Julie Robinson
City Administrator
City of Spring Valley Village
1025 Campbell Road
Houston, Texas 77055

Re: Contractor Award Recommendation
Cedarspur, Burkhart, & Winningham (East of Voss Road) Paving & Utility Improvements Project
City of Spring Valley Village
Project No. 2000000492.000

Dear Ms. Julie Robinson:

Bids were publicly opened and read at 10:00 AM on February 4, 2022, for the above-referenced project. We have examined the bids and find them to be complete and in order. The following is a summary of our bid evaluation.

Bid Tabulation - A copy of the bid tabulation is attached. A summary of the total amount for each of the submitted bids is as follows.

Contractor	Base Bid	Alternate 1	Total Bid
1. MetroCity, LLC	$1,166,089.00	$199,504.00	$1,365,593.00
2. Teamwork Construction Services, Inc.	$1,460,590.00	$189,615.00	$1,650,205.00
3. TB Concrete Construction, Inc.	$1,816,515.00	$97,165.00	$1,913,680.00
4. Conrad Construction Co., LTD	$1,978,616.30	$271,350.00	$2,249,966.30

MetroCity, LLC's references have been verified, and past projects confirm they have been a responsible firm for numerous municipal clients.

Binkley & Barfield, Inc. recommends the City of Spring Valley Village award the Cedarspur, Burkhart, & Winningham (East of Voss Road) Paving & Utility Improvements Project to MetroCity, LLC for the amount of One Million Three Hundred Sixty-Five Thousand Five Hundred Ninety-Three Dollars ($1,365,593.00). Attached is their Certificate of Interested Parties (Form 1295).

If you have any questions, or if we can be of any further assistance in this matter, please call me.

Regards,

Binkley & Barfield

Tommy Cromer

Tommy Cromer
Sr. Project Manager
TVC@binkleybarfield.com

Attachments: Bid Tab
cc: Arthur W. Faiello
Steve Albert, PE

J:\COSpringValleyVillage\2000000492.000_Cedarspur, Burkhart & Winningham Streets\5.00_Construction\5.01_Bid_Phase\LTR_of Recommendation.docx

Cedarspur, Burkhart, & Winningham (East of Voss Road) Paving & Utility Improvements Project
ID: 2022-02-101

Item	Description	Unit	Quantity	MetroCity, LLC	Total	Teamwork Const	Total	TB Concrete Con	Total	Conrad Construc	Total
Base Bid											
GENERAL WORI											
1	Mobilization	LS	1	$39,000.00	$39,000.00	$109,500.00	$109,500.00	$25,000.00	$25,000.00	$200,000.00	$200,000.00
2	Furnish Performance and Payment Bonds and Insurance	LS	1	$19,384.00	$19,384.00	$29,500.00	$29,500.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
3	Furnish and Install Barricades, Traffic Control Signs and Traffic Handling Including Flagmen, In Accordance with the Plans and Specifications	LS	1	$12,506.00	$12,506.00	$9,400.00	$9,400.00	$35,000.00	$35,000.00	$50,000.00	$50,000.00
4	Furnish and Install Sodding, Complete-in-Place, In Accordance with the Plans and Specifications	SY	6,000	$5.00	$30,000.00	$4.50	$27,000.00	$10.00	$60,000.00	$3.00	$18,000.00
5	Furnish and Install Project Identification Sign, In Accordance with Plans and Specifications	EA	3	$1,188.00	$3,564.00	$1,450.00	$4,350.00	$900.00	$2,700.00	$1,500.00	$4,500.00
6	Site Restoration of mailboxes, traffic signs, street signs, pavers, stones, etc. as necessary to accomplish work, Complete-in-Place, In Accordance with the Plans & Specifications	LS	1	$25,012.00	$25,012.00	$10,000.00	$10,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00
7	Tree Protection	LS	1	$18,759.00	$18,759.00	$3,500.00	$3,500.00	$30,000.00	$30,000.00	$17,500.00	$17,500.00
8	Furnish Construction Materials Testing, In Accordance with the Plans and Specifications	LS	1	$25,000.00	$25,000.00	$19,500.00	$19,500.00	$70,000.00	$70,000.00	$30,000.00	$30,000.00
Sub Totals					$173,225.00		$212,750.00		$302,700.00		$400,000.00
PAVING ITEMS											
9	Remove and Dispose of Existing Concrete Pavement, Including Base (All Depths), Complete-in-Place, In Accordance with the Plans and Specifications	SY	5,300	$6.00	$31,800.00	$28.00	$148,400.00	$20.00	$106,000.00	$15.00	$79,500.00
10	Remove and Dispose of Existing Concrete Driveways and Sidewalks, Including Base (All Depths), Complete-in-Place, In Accordance with the Plans and Specifications	SY	550	$9.00	$4,950.00	$32.00	$17,600.00	$27.00	$14,850.00	$20.00	$11,000.00
11	Remove and Dispose of Existing Concrete Curb Including Gutters, Complete-in-Place, In Accordance with the Plans and Specifications	LF	3,600	$3.00	$10,800.00	$3.00	$10,800.00	$5.00	$18,000.00	$2.00	$7,200.00
12	Sawcut Existing Pavement, Complete-in-Place, In Accordance with the Plans and Specifications	LF	1,770	$4.00	$7,080.00	$5.00	$8,850.00	$3.50	$6,195.00	$14.00	$24,780.00
13	Furnish and Install 6" Reinforced Concrete Pavement, Complete-in-Place, In Accordance with the Plans and Specifications	SY	5,300	$65.00	$344,500.00	$68.00	$360,400.00	$95.00	$503,500.00	$118.00	$625,400.00
14	Prepare and Compact 6" Lime/Fly Ash Stabilized Subgrade, Complete-in-Place, In Accordance with the Plans and Specifications	SY	6,400	$4.00	$25,600.00	$14.00	$89,600.00	$18.00	$115,200.00	$20.00	$128,000.00
15	Furnish Lime (6% by Dry Weight) for Stabilized Subgrade, Complete-in-Place, In Accordance with the Plans and Specifications (Cardwell Drive and Intersections)	TON	60	$212.00	$12,720.00	$200.00	$12,000.00	$300.00	$18,000.00	$1.00	$60.00
16	Furnish Fly-Ash (7% by Dry Weight) for Stabilized Subgrade, Complete-in-Place, In Accordance with the Plans and Specifications	TON	140	$248.00	$34,720.00	$190.00	$26,600.00	$280.00	$39,200.00	$1.00	$140.00
17	Furnish and Install 6" Reinforced Concrete Driveways (Including Base and Subgrade), Complete-in-Place, In Accordance with the Plans and Specifications	SY	870	$78.00	$67,860.00	$84.00	$73,080.00	$95.00	$82,650.00	$110.00	$95,700.00
18	Furnish and Install Temporary Residential Driveway, In Accordance with the Plans and Specifications	SY	350	$15.00	$5,250.00	$48.00	$16,800.00	$30.00	$10,500.00	$80.00	$28,000.00
19	Furnish and Install Transition Reinforced Concrete Curb, including Mitering Yard Drains, Complete-in-Place, In Accordance with the Plans and Specifications	LF	3,600	$8.00	$28,800.00	$18.00	$64,800.00	$25.00	$90,000.00	$7.50	$27,000.00
20	Furnish and Install Transition Reinforced Curb Drain Connection for Yard Drain, Complete-in-Place, In Accordance with the Plans and Specifications	EA	71	$1,058.00	$75,118.00	$295.00	$20,945.00	$1,200.00	$85,200.00	$850.00	$60,350.00
Sub Totals					$649,198.00		$849,875.00		$1,089,295.00		$1,087,130.00
STORM SEWER											
21	Remove Existing Storm Manhole Lid and Install New Storm Sewer Rings to Ground Elevation with COSVV Lid, Complete-in-Place, In Accordance with the Plans and Specifications	EA	6	$1,204.00	$7,224.00	$950.00	$5,700.00	$850.00	$5,100.00	$1,500.00	$9,000.00
Sub Totals					$7,224.00		$5,700.00		$5,100.00		$9,000.00
STORM WATER											
22	Implementation and Management of the SW3P, In Accordance with the Plans and Specifications	LS	1	$12,506.00	$12,506.00	$7,500.00	$7,500.00	$105,000.00	$105,000.00	$5,000.00	$5,000.00
23	Furnish and Install Inlet Protection Barrier (Stage II), Complete-in-Place, In Accordance with the Plans and Specifications	EA	6	$112.00	$672.00	$145.00	$870.00	$950.00	$5,700.00	$400.00	$2,400.00
24	Stabilized Construction Access (Includes Portable Concrete Truck Washout Structures), Complete-in-Place, In Accordance with the Plans and Specifications	EA	3	$3,323.00	$9,969.00	$950.00	$2,850.00	$4,500.00	$13,500.00	$100.00	$300.00
Sub Totals					$23,147.00		$11,220.00		$124,200.00		$7,700.00
WATER LINE ITE											
25	Spot Repair for 6" PVC (AWWA C900) Class 150 Waterline, Trenchless Construction, Complete-in-Place, In Accordance with the Plans and Specifications	EA	6	$712.00	$4,272.00	$3,950.00	$23,700.00	$300.00	$1,800.00	$6,500.00	$39,000.00
26	Remove and Dispose of Existing Water Line (All Diameters), Complete-in-Place, In Accordance with the Plans and Specifications	LF	630	$8.00	$5,040.00	$22.00	$13,860.00	$13.00	$8,190.00	$1.00	$630.00
27	Furnish and Install 6" PVC (AWWA C900) Class 150 Waterline, Trenchless Construction, including Fittings, Thrust Blocking, Restrained Joints, and Appurtenances, Complete-in-Place, In Accordance with the Plans and Specifications	LF	630	$145.00	$91,350.00	$180.00	$113,400.00	$33.00	$20,790.00	$120.00	$75,600.00
28	Trench Safety System for Waterline Construction (All Depths), Complete-in-Place, In Accordance with the Plans and Specifications	LF	630	$5.00	$3,150.00	$6.00	$3,780.00	$7.50	$4,725.00	$0.01	$6.30
29	Furnish and Install 8"x6" Wet Connection, Complete-in-Place, In Accordance with the Plans and Specifications	EA	1	$2,074.00	$2,074.00	$4,950.00	$4,950.00	$2,400.00	$2,400.00	$6,000.00	$6,000.00
30	Cut & Plug Existing 6" Waterline, Complete-in-Place, In Accordance with the Plans and Specifications	EA	1	$1,920.00	$1,920.00	$1,950.00	$1,950.00	$400.00	$400.00	$2,250.00	$2,250.00
31	Furnish and Install 6" Gate Valve with Box, Complete-in-Place, In Accordance with the Plans and Specifications	EA	4	$2,123.00	$8,492.00	$2,495.00	$9,980.00	$1,600.00	$6,400.00	$3,500.00	$14,000.00
32	Furnish and Install ¾" - 1" Single Short Side Service Replacement Incl. Reconnect to Meter, Complete-in-Place, In Accordance with the Plans and Specifications	EA	24	$1,331.00	$31,944.00	$1,250.00	$30,000.00	$700.00	$16,800.00	$2,150.00	$51,600.00
33	Furnish and Install 2" Single Long Side Service Replacement Including Reconnect to Meter, Complete-in-Place, In Accordance with the Plans and Specifications	EA	25	$1,887.00	$47,175.00	$1,950.00	$48,750.00	$950.00	$23,750.00	$3,750.00	$93,750.00
34	Furnish and Install "Y" Reducer for Water Service Lines, Complete-in-Place, In Accordance with the Plans and Specifications	EA	49	$482.00	$23,618.00	$695.00	$34,055.00	$740.00	$36,260.00	$950.00	$46,550.00
35	Furnish and Install New Water Meter and Box, Complete-in-Place, In Accordance with the Plans and Specifications	EA	44	$352.00	$15,488.00	$495.00	$21,780.00	$2,480.00	$109,120.00	$1,000.00	$44,000.00
36	Furnish and Install Fire Hydrant Assembly, AWWA 502, Mechanical Joint Inlet, including Fire Hydrant, 6" Lead, 6" Gate Valve with Box and Barrel Extensions, ALL DEPTHS, Complete-in-Place, In Accordance with the Plans and Specifications	EA	4	$7,827.00	$31,308.00	$6,950.00	$27,800.00	$4,265.00	$17,060.00	$11,650.00	$46,600.00
37	Furnish and Install Parallel Fire Hydrant, AWWA 502, Mechanical Joint Inlet, including Fire Hydrant, 6" Lead, 6" Gate Valve with Box and Barrel Extensions, ALL DEPTHS, Complete-in-Place, In Accordance with the Plans and Specifications	EA	2	$8,352.00	$16,704.00	$7,495.00	$14,990.00	$4,265.00	$8,530.00	$12,500.00	$25,000.00
38	Furnish and Install 4 1/2" Pumper Nozzle for Fire Hydrants, Complete-in-Place, In Accordance with the Plans and Specifications	EA	3	$1,520.00	$4,560.00	$1,950.00	$5,850.00	$4,265.00	$12,795.00	$1,200.00	$3,600.00
Sub Totals					$287,095.00		$354,845.00		$269,020.00		$448,586.30
EXTRA UNIT PRICE ITEMS											
39	Off Duty Uniformed Police Officer as Directed by the Owner's Representative ($35.00 Min. Bid)	HR	120	$35.00	$4,200.00	$35.00	$4,200.00	$35.00	$4,200.00	$35.00	$4,200.00
40	Pot Hole for Utility Investigation as Directed by the Engineer, Complete-in-Place, In Accordance with Plans and Specifications ($2,000.00 Min. Bid)	EA	6	$2,000.00	$12,000.00	$2,000.00	$12,000.00	$2,000.00	$12,000.00	$2,000.00	$12,000.00
41	Installation of Temporary Construction Safety Fencing, Complete-in-Place, In Accordance with the Plans and Specifications ($5.00 Min. Bid)	LF	200	$5.00	$1,000.00	$5.00	$1,000.00	$5.00	$1,000.00	$5.00	$1,000.00

Item	Description	Unit	Quantity	MetroCity, LLC	Total	Teamwork Consti	Total	TB Concrete Con	Total	Conrad Construc	Total
42	Extra Ductile Iron Fittings (Any Size), Complete-in-Place, In Accordance with the Plans and Specifications ($1,500.00 Min. Bid)	TON	1	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
43	Extra Machine Excavation as Directed by the Engineer, Complete-in-Place, In Accordance with the Plans and Specifications ($20.00 Min. Bid)	CY	150	$20.00	$3,000.00	$20.00	$3,000.00	$20.00	$3,000.00	$20.00	$3,000.00
44	Extra Hand Excavation as Directed by the Engineer, Complete-in-Place, In Accordance with the Plans and Specifications ($30.00 Min. Bid)	CY	150	$30.00	$4,500.00	$30.00	$4,500.00	$30.00	$4,500.00	$30.00	$4,500.00
Sub Totals					$26,200.00		$26,200.00		$26,200.00		$26,200.00
Grand Total					$1,166,089.00		$1,460,590.00		$1,816,515.00		$1,978,616.30
Alternate 1											
ALTERNATE UNIT PRICE TABLE - SANITARY SEWER ITEMS											
45	Point Repair for 8" Existing Sanitary Sewer, All Lengths as shown on Drawings, All Depths, Complete-in-Place, In Accordance with the Plans and Specifications	EA	9	$712.00	$6,408.00	$1,295.00	$11,655.00	$750.00	$6,750.00	$6,500.00	$58,500.00
46	Remove Existing Sanitary Sewer Cleanout, Complete-in-Place, In Accordance with the Plans and Specifications	EA	2	$880.00	$1,760.00	$195.00	$390.00	$500.00	$1,000.00	$1,250.00	$2,500.00
47	Furnish and Install 8" Sanitary Sewer by CIPP, All Depths, Open-Cut Construction, Complete-in-Place, In Accordance with the Plans and Specifications	LF	610	$179.00	$109,190.00	$169.00	$103,090.00	$44.00	$26,840.00	$85.00	$51,850.00
48	Furnish and Install Sanitary Service Replacement, Complete-in-Place, In Accordance with the Plans and Specifications	EA	47	$750.00	$35,250.00	$695.00	$32,665.00	$525.00	$24,675.00	$1,750.00	$82,250.00
49	Remove Existing Sanitary Manhole Lid and Install New Sanitary Sewer Rings to Ground Elevation with COSVV Lid, Complete-in-Place, In Accordance with the Plans and Specifications	EA	7	$628.00	$4,396.00	$1,950.00	$13,650.00	$1,350.00	$9,450.00	$1,750.00	$12,250.00
50	Furnish and Install Sanitary Sewer Manhole, Complete-in-Place, In Accordance with the Plans and Specifications	EA	2	$9,500.00	$19,000.00	$9,500.00	$19,000.00	$6,000.00	$12,000.00	$8,500.00	$17,000.00
51	Furnish and Install Sanitary Sewer Cleanout on Service Line at ROW, Complete-in-Place, In Accordance with the Plans and Specifications	EA	47	$500.00	$23,500.00	$195.00	$9,165.00	$350.00	$16,450.00	$1,000.00	$47,000.00
Sub Totals					$199,504.00		$189,615.00		$97,165.00		$271,350.00
Grand Total					$199,504.00		$189,615.00		$97,165.00		$271,350.00

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY
CERTIFICATION OF FILING

Certificate Number:
2022-846960

Date Filed:
02/04/2022

Date Acknowledged:

1 **Name of business entity filing form, and the city, state and country of the business entity's place of business.**
MetroCity LLC
Pearland, TX United States

2 **Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**
City of Spring Valley

3 **Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**
2022-01-101
Cearspur Burkhart, And Winningham Paving and Utility Improvments

4 Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
		Controlling	Intermediary

5 **Check only if there is NO Interested Party.** ☒ X

6 **UNSWORN DECLARATION**

My name is Anthony Ray Rodriguez, and my date of birth is 7/29/1968.

My address is 17410 County Rd 127 (street), Pearland (city), TX (state), 77581 (zip code), ________ (country).

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Brazoria County, State of Texas, on the 4th day of February (month), 2022 (year).

Signature of authorized agent of contracting business entity
(Declarant)

DIVIDER PAGE

Bid Tab - Cedarspur, Burkhart, & Winningham (East of Voss Road) Paving & Utility I

Item	Description	Unit	Quantity	MetroCity, LLC	Total	Teamwork Construction Services, Inc.	Total	TB Concrete Construction, Inc.	Total	Conrad Construction Co., LTD	Total
Base Bid											
GENERAL WORK ITEMS											
1	Mobilization	LS	1	$39,000.00	$39,000.00	$109,500.00	$109,500.00	$25,000.00	$25,000.00	$200,000.00	$200,000.00
2	Furnish Performance and Payment Bonds and Insurance	LS	1	$19,384.00	$19,384.00	$29,500.00	$29,500.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
3	Furnish and Install Barricades, Traffic Control Signs and Traffic Handling Including Flagmen, In Accordance with the Plans and Specifications	LS	1	$12,506.00	$12,506.00	$9,400.00	$9,400.00	$35,000.00	$35,000.00	$50,000.00	$50,000.00
4	Furnish and Install Sodding, Complete-in-Place, In Accordance with the Plans and Specifications	SY	6000	$5.00	$30,000.00	$4.50	$27,000.00	$10.00	$60,000.00	$3.00	$18,000.00
5	Furnish and Install Project Identification Sign, In Accordance with Plans and Specifications	EA	3	$1,188.00	$3,564.00	$1,450.00	$4,350.00	$900.00	$2,700.00	$1,500.00	$4,500.00
6	Site Restoration of mailboxes, traffic signs, street signs, pavers, stones, etc. as necessary to accomplish work, Complete-in-Place, In Accordance with the Plans & Specifications	LS	1	$25,012.00	$25,012.00	$10,000.00	$10,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00
7	Tree Protection	LS	1	$18,759.00	$18,759.00	$3,500.00	$3,500.00	$30,000.00	$30,000.00	$17,500.00	$17,500.00
8	Furnish Construction Materials Testing, In Accordance with the Plans and Specifications	LS	1	$25,000.00	$25,000.00	$19,500.00	$19,500.00	$70,000.00	$70,000.00	$30,000.00	$30,000.00
Sub Totals					$173,225.00		$212,750.00		$302,700.00		$400,000.00
PAVING ITEMS											
9	Remove and Dispose of Existing Concrete Pavement, Including Base (All Depths), Complete-in-Place, In Accordance with the Plans and Specifications	SY	5300	$6.00	$31,800.00	$28.00	$148,400.00	$20.00	$106,000.00	$15.00	$79,500.00
10	Remove and Dispose of Existing Concrete Driveways and Sidewalks, Including Base (All Depths), Complete-in-Place, In Accordance with the Plans and Specifications	SY	550	$9.00	$4,950.00	$32.00	$17,600.00	$27.00	$14,850.00	$20.00	$11,000.00
11	Remove and Dispose of Existing Concrete Curb Including Gutters, Complete-in-Place, In Accordance with the Plans and Specifications	LF	3600	$3.00	$10,800.00	$3.00	$10,800.00	$5.00	$18,000.00	$2.00	$7,200.00
12	Sawcut Existing Pavement, Complete-in-Place, In Accordance with the Plans and Specifications	LF	1770	$4.00	$7,080.00	$5.00	$8,850.00	$3.50	$6,195.00	$14.00	$24,780.00
13	Furnish and Install 6" Reinforced Concrete Pavement, Complete-in-Place, In Accordance with the Plans and Specifications	SY	5300	$65.00	$344,500.00	$68.00	$360,400.00	$95.00	$503,500.00	$118.00	$625,400.00
14	Prepare and Compact 6" Lime/Fly Ash Stabilized Subgrade, Complete-in-Place, In Accordance with the Plans and Specifications	SY	6400	$4.00	$25,600.00	$14.00	$89,600.00	$18.00	$115,200.00	$20.00	$128,000.00
15	Furnish Lime (6% by Dry Weight) for Stabilized Subgrade, Complete-in-Place, In Accordance with the Plans and Specifications (Cardwell Drive and Intersections)	TON	60	$212.00	$12,720.00	$200.00	$12,000.00	$300.00	$18,000.00	$1.00	$60.00
16	Furnish Fly-Ash (7% by Dry Weight) for Stabilized Subgrade, Complete-in-Place, In Accordance with the Plans and Specifications	TON	140	$248.00	$34,720.00	$190.00	$26,600.00	$280.00	$39,200.00	$1.00	$140.00
17	Furnish and Install 6" Reinforced Concrete Driveways (Including Base and Subgrade), Complete-in-Place, In Accordance with the Plans and Specifications	SY	870	$78.00	$67,860.00	$84.00	$73,080.00	$95.00	$82,650.00	$110.00	$95,700.00
18	Furnish and Install Temporary Residential Driveway, In Accordance with the Plans and Specifications	SY	350	$15.00	$5,250.00	$48.00	$16,800.00	$30.00	$10,500.00	$80.00	$28,000.00
19	Furnish and Install Transition Reinforced Concrete Curb, including Mitering Yard Drains, Complete-in-Place, In Accordance with the Plans and Specifications	LF	3600	$8.00	$28,800.00	$18.00	$64,800.00	$25.00	$90,000.00	$7.50	$27,000.00

20	Furnish and Install Transition Reinforced Curb Drain Connection for Yard Drain, Complete-in-Place, In Accordance with the Plans and Specifications	EA	71	$1,058.00	$75,118.00	$295.00	$20,945.00	$1,200.00	$85,200.00	$850.00	$60,350.00
Sub Totals					$649,198.00		$849,875.00		$1,089,295.00		$1,087,130.00
STORM SEWER ITEMS											
21	Remove Existing Storm Manhole Lid and Install New Storm Sewer Rings to Ground Elevation with COSVV Lid, Complete-in-Place, In Accordance with the Plans and Specifications	EA	6	$1,204.00	$7,224.00	$950.00	$5,700.00	$850.00	$5,100.00	$1,500.00	$9,000.00
Sub Totals					$7,224.00		$5,700.00		$5,100.00		$9,000.00
STORM WATER POLLUTION PREVENTION ITEMS											
22	Implementation and Management of the SW3P, In Accordance with the Plans and Specifications	LS	1	$12,506.00	$12,506.00	$7,500.00	$7,500.00	$105,000.00	$105,000.00	$5,000.00	$5,000.00
23	Furnish and Install Inlet Protection Barrier (Stage II), Complete-in-Place, In Accordance with the Plans and Specifications	EA	6	$112.00	$672.00	$145.00	$870.00	$950.00	$5,700.00	$400.00	$2,400.00
24	Stabilized Construction Access (Includes Portable Concrete Truck Washout Structures), Complete-in-Place, In Accordance with the Plans and Specifications	EA	3	$3,323.00	$9,969.00	$950.00	$2,850.00	$4,500.00	$13,500.00	$100.00	$300.00
Sub Totals					$23,147.00		$11,220.00		$124,200.00		$7,700.00
WATER LINE ITEMS											
25	Spot Repair for 6" PVC (AWWA C900) Class 150 Waterline, Trenchless Construction, Complete-in-Place, In Accordance with the Plans and Specifications	EA	6	$712.00	$4,272.00	$3,950.00	$23,700.00	$300.00	$1,800.00	$6,500.00	$39,000.00
26	Remove and Dispose of Existing Water Line (All Diameters), Complete-in-Place, In Accordance with the Plans and Specifications	LF	630	$8.00	$5,040.00	$22.00	$13,860.00	$13.00	$8,190.00	$1.00	$630.00
27	Furnish and Install 6" PVC (AWWA C900) Class 150 Waterline, Trenchless Construction, including Fittings, Thrust Blocking, Restrained Joints, and Appurtenances, Complete-in-Place, In Accordance with the Plans and Specifications	LF	630	$145.00	$91,350.00	$180.00	$113,400.00	$33.00	$20,790.00	$120.00	$75,600.00
28	Trench Safety System for Waterline Construction (All Depths), Complete-in-Place, In Accordance with the Plans and Specifications	LF	630	$5.00	$3,150.00	$6.00	$3,780.00	$7.50	$4,725.00	$0.01	$6.30
29	Furnish and Install 8"x6" Wet Connection, Complete-in-Place, In Accordance with the Plans and Specifications	EA	1	$2,074.00	$2,074.00	$4,950.00	$4,950.00	$2,400.00	$2,400.00	$6,000.00	$6,000.00
30	Cut & Plug Existing 6" Waterline, Complete-in-Place, In Accordance with the Plans and Specifications	EA	1	$1,920.00	$1,920.00	$1,950.00	$1,950.00	$400.00	$400.00	$2,250.00	$2,250.00
31	Furnish and Install 6" Gate Valve with Box, Complete-in-Place, In Accordance with the Plans and Specifications	EA	4	$2,123.00	$8,492.00	$2,495.00	$9,980.00	$1,600.00	$6,400.00	$3,500.00	$14,000.00
32	Furnish and Install ¾" - 1" Single Short Side Service Replacement Incl. Reconnect to Meter, Complete-in-Place, In Accordance with the Plans and Specifications	EA	24	$1,331.00	$31,944.00	$1,250.00	$30,000.00	$700.00	$16,800.00	$2,150.00	$51,600.00
33	Furnish and Install 2" Single Long Side Service Replacement Including Reconnect to Meter, Complete-in-Place, In Accordance with the Plans and Specifications	EA	25	$1,887.00	$47,175.00	$1,950.00	$48,750.00	$950.00	$23,750.00	$3,750.00	$93,750.00

34	Furnish and Install "Y" Reducer for Water Service Lines, Complete-in-Place, In Accordance with the Plans and Specifications	EA	49	$482.00	$23,618.00	$695.00	$34,055.00	$740.00	$36,260.00	$950.00	$46,550.00
35	Furnish and Install New Water Meter and Box, Complete-in-Place, In Accordance with the Plans and Specifications	EA	44	$352.00	$15,488.00	$495.00	$21,780.00	$2,480.00	$109,120.00	$1,000.00	$44,000.00
36	Furnish and Install Fire Hydrant Assembly, AWWA 502, Mechanical Joint Inlet, including Fire Hydrant, 6" Lead, 6" Gate Valve with Box and Barrel Extensions, ALL DEPTHS, Complete-in-Place, In Accordance with the Plans and Specifications	EA	4	$7,827.00	$31,308.00	$6,950.00	$27,800.00	$4,265.00	$17,060.00	$11,650.00	$46,600.00
37	Furnish and Install Parallel Fire Hydrant, AWWA 502, Mechanical Joint Inlet, including Fire Hydrant, 6" Lead, 6" Gate Valve with Box and Barrel Extensions, ALL DEPTHS, Complete-in-Place, In Accordance with the Plans and Specifications	EA	2	$8,352.00	$16,704.00	$7,495.00	$14,990.00	$4,265.00	$8,530.00	$12,500.00	$25,000.00
38	Furnish and Install 4 1/2" Pumper Nozzle for Fire Hydrants, Complete-in-Place, In Accordance with the Plans and Specifications	EA	3	$1,520.00	$4,560.00	$1,950.00	$5,850.00	$4,265.00	$12,795.00	$1,200.00	$3,600.00
Sub Totals					$287,095.00		$354,845.00		$269,020.00		$448,586.30
EXTRA UNIT PRICE ITEMS											
39	Off Duty Uniformed Police Officer as Directed by the Owner's Representative ($35.00 Min. Bid)	HR	120	$35.00	$4,200.00	$35.00	$4,200.00	$35.00	$4,200.00	$35.00	$4,200.00
40	Pot Hole for Utility Investigation as Directed by the Engineer, Complete-in-Place, In Accordance with Plans and Specifications ($2,000.00 Min. Bid)	EA	6	$2,000.00	$12,000.00	$2,000.00	$12,000.00	$2,000.00	$12,000.00	$2,000.00	$12,000.00
41	Installation of Temporary Construction Safety Fencing, Complete-in-Place, In Accordance with the Plans and Specifications ($5.00 Min. Bid)	LF	200	$5.00	$1,000.00	$5.00	$1,000.00	$5.00	$1,000.00	$5.00	$1,000.00
42	Extra Ductile Iron Fittings (Any Size), Complete-in-Place, In Accordance with the Plans and Specifications ($1,500.00 Min. Bid)	TON	1	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
43	Extra Machine Excavation as Directed by the Engineer, Complete-in-Place, In Accordance with the Plans and Specifications ($20.00 Min. Bid)	CY	150	$20.00	$3,000.00	$20.00	$3,000.00	$20.00	$3,000.00	$20.00	$3,000.00
44	Extra Hand Excavation as Directed by the Engineer, Complete-in-Place, In Accordance with the Plans and Specifications ($30.00 Min. Bid)	CY	150	$30.00	$4,500.00	$30.00	$4,500.00	$30.00	$4,500.00	$30.00	$4,500.00
Sub Totals					$26,200.00		$26,200.00		$26,200.00		$26,200.00
Grand Total					$1,166,089.00		$1,460,590.00		$1,816,515.00		$1,978,616.30
Alternate 1											
ALTERNATE UNIT PRICE TABLE - SANITARY SEWER ITEMS											
45	Point Repair for 8" Existing Sanitary Sewer, All Lengths as shown on Drawings, All Depths, Complete-in-Place, In Accordance with the Plans and Specifications	EA	9	$712.00	$6,408.00	$1,295.00	$11,655.00	$750.00	$6,750.00	$6,500.00	$58,500.00
46	Remove Existing Sanitary Sewer Cleanout, Complete-in-Place, In Accordance with the Plans and Specifications	EA	2	$880.00	$1,760.00	$195.00	$390.00	$500.00	$1,000.00	$1,250.00	$2,500.00
47	Furnish and Install 8" Sanitary Sewer by CIPP, All Depths, Open-Cut Construction, Complete-in-Place, In Accordance with the Plans and Specifications	LF	610	$179.00	$109,190.00	$169.00	$103,090.00	$44.00	$26,840.00	$85.00	$51,850.00

48	Furnish and Install Sanitary Service Replacement, Complete-in-Place, In Accordance with the Plans and Specifications	EA	47	$750.00	$35,250.00	$695.00	$32,665.00	$525.00	$24,675.00	$1,750.00	$82,250.00
49	Remove Existing Sanitary Manhole Lid and Install New Sanitary Sewer Rings to Ground Elevation with COSVV Lid, Complete-in-Place, In Accordance with the Plans and Specifications	EA	7	$628.00	$4,396.00	$1,950.00	$13,650.00	$1,350.00	$9,450.00	$1,750.00	$12,250.00
50	Furnish and Install Sanitary Sewer Manhole, Complete-in-Place, In Accordance with the Plans and Specifications	EA	2	$9,500.00	$19,000.00	$9,500.00	$19,000.00	$6,000.00	$12,000.00	$8,500.00	$17,000.00
51	Furnish and Install Sanitary Sewer Cleanout on Service Line at ROW, Complete-in-Place, In Accordance with the Plans and Specifications	EA	47	$500.00	$23,500.00	$195.00	$9,165.00	$350.00	$16,450.00	$1,000.00	$47,000.00
Sub Totals					$199,504.00		$189,615.00		$97,165.00		$271,350.00
Grand Total					$199,504.00		$189,615.00		$97,165.00		$271,350.00

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	March 22, 2022
TOPIC:	**Ordinance Number 2022-XX** **AN ORDINANCE OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, DECLARING UNOPPOSED CANDIDATES IN THE MAY 7, 2022 GENERAL CITY ELECTION ELECTED TO OFFICE; PROVIDING FOR THE INCORPORATION OF PREAMBLE; CANCELING THE MAY 7, 2022 GENERAL CITY ELECTION; PROVIDING A SEVERABILITY CLAUSE, AND AN EFFECTIVE DATE.**
BACKGROUND:	During the candidate application filing period of January 19 to February 18, 2022, the City received only one application for each of the open positions in the General Election. We received applications from the following (listed in order of date application was received): • Joy McCormack (Council Member position) • Marcus Vajdos (Mayor position) • Allen Carpenter (Council Member position) Additionally, the City received no write-in candidate applications by the filing deadline of February 22, 2022. Since all of the applicants were unopposed, the City may cancel the General Election for this year. On Election Day, Saturday, May 7th, a notice will be posted on the front doors of City Hall making residents aware that the election was cancelled. The notice will also be posted on the City's website. The applicants were informed and will be sworn in on May 24, 2022, prior to the City Council meeting.
RECOMMENDATION:	Staff recommends approval of the Ordinance.
ATTACHMENTS:	• Ordinance Number 2022-XX
FUNDING ISSUES:	☒ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# ___________ ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# ___________ will be transferred to Acct/Project# ___________ ☐ $_______ from unassigned fund balance will be used and added to Acct/Project# ___________
FINANCE VERIFICATION OF FUNDING:	
SUBMITTING STAFF MEMBER: Roxanne Benitez, City Secretary	**CITY ADMINISTRATOR APPROVAL:**

ORDINANCE NO. 2022-XX

AN ORDINANCE OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, DECLARING UNOPPOSED CANDIDATES IN THE MAY 7, 2022 GENERAL CITY ELECTION ELECTED TO OFFICE; PROVIDING FOR THE INCORPORATION OF PREAMBLE; CANCELING THE MAY 7, 2022 GENERAL CITY ELECTION; PROVIDING A SEVERABILITY CLAUSE, AND AN EFFECTIVE DATE.

WHEREAS, the general city election was called for May 7, 2022, for the purpose of electing a Mayor and two (2) members to the City Council for full terms in the general election; and

WHEREAS, the City Secretary has certified in writing that there is no proposition on the ballot, that no person has made a declaration of write-in candidacy, and that each candidate on the ballot is unopposed for election to office; and

WHEREAS, under these circumstances, Subchapter C, Chapter 2, Election Code, authorizes the City Council to declare the candidates elected to office and cancel the election.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, THAT:

Section 1. The facts and matters contained in the preamble of this Ordinance are hereby found to be true and correct and are incorporated herein.

Section 2. The following candidates, who are unopposed in the May 7, 2022 General City Election, are declared elected to office and shall be issued certificates of election following the time the election would have been canvassed:

MAYOR

Marcus Vajdos (two-year term)

COUNCIL MEMBERS, AT LARGE

Allen Carpenter (two-year term)

Joy McCormack (two-year term)

Section 3. The May 7, 2022 General City Election is canceled, and the City Secretary is directed to cause a copy of this Ordinance to be posted on Election Day at each polling place that would have been used in the election.

Section 4. It is declared to be the intent of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance is declared invalid by the judgment or decree of a court of competent jurisdiction, the invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the City Council would have enacted them without the invalid portion.

Section 5. This Ordinance shall take effect upon its final passage, and it is so ordained.

DULY PASSED, APPROVED, AND ADOPTED this the 22nd day of March, 2022.

____

Marcus Vajdos, Mayor
City of Spring Valley Village, Texas

ATTEST:

____

Roxanne Benitez, City Secretary
City of Spring Valley Village, Texas

MEETING DATE:	March 22, 2022
TOPIC:	**Resolution Number 22-XX** **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPOINTING A CHIEF MUNICIPAL COURT PROSECUTING ATTORNEY OF THE SPRING VALLEY VILLAGE MUNICIPAL COURT; AND PROVIDING AN EFFECTIVE DATE.**
BACKGROUND:	Pursuant to Chapter 29 of the Texas Government Code and Article 8.500, Municipal Judge, of the Code of Ordinances of the City of Spring Valley Village, the City Council appoints a Presiding Judge, Alternate/Associate Judges, Prosecutors, and the Clerk for the Spring Valley Village Municipal Court every two years, with such appointments occurring in the year that the Mayor is elected. Since May of 2020, the Council has made the following appointments to formalize the following changes that have occurred in the Municipal Court: • On May 25, 2021, Mayor Vajdos swore in Terry Teri as the new Municipal Court Administrator. Ms. Teri started her employment with the City on May 3, 2021. Ms. Teri's appointment was formalized by the Council on June 22, 2021. • On June 4, 2021, Judge Klevenhagen appointed Eddie Calderon as a Special Prosecutor in order to ensure that the Court had a prosecutor for the bench trials scheduled for June 14, 2021 as well as other dockets for which other appointed prosecutors are unavailable. Mr. Calderon's appointment was formalized by the Council on June 22, 2021. • On August 2, 2021, Judge Klevenhagen appointed Donya Gardner as a Special Prosecutor to ensure that Ms. Gardner can immediately start assisting the Municipal Court as well as be available in case other appointed prosecutors become unavailable. Ms. Gardner's appointment was formalized by the Council on August 24, 2021. While it is not time for the Council to make all of the Municipal Court appointments, it is necessary for the Council to make an appointment to formalize the following change that has occurred in the Municipal Court:

	• On March 2, 2022, Judge Klevenhagen appointed Chris Gore as Chief Prosecutor in order to ensure consistency in Court procedures and operations and coordinate workload among the five prosecutors.
RECOMMENDATION:	Mayor Vajdos recommends appointing Chris Gore as Chief Prosecutor for the Spring Valley Village Municipal Court.
ATTACHMENTS:	• Resolution Number 22-XX
FUNDING ISSUES:	☒ Not applicable – no dollars are being spent or received. ☐ Full amount already budgeted in Acct/Project# __________ ☐ Not budgeted, if approved, the following will be included in the next Budget Amendment: ☐ $_______ from Acct/Project# __________ will be transferred to Acct/Project# __________ ☐ $_______ from unassigned fund balance will be used and added to Acct/Project# __________ ☐ $_______ will be added to Revenue Acct# __-____ and $_______ added to Expenditure Acct/Project# __________
FINANCE VERIFICATION OF FUNDING:	
SUBMITTING STAFF MEMBER: Julie M. Robinson, City Administrator	**CITY ADMINISTRATOR APPROVAL:**

RESOLUTION NO. 22-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPOINTING A CHIEF MUNICIPAL COURT PROSECUTING ATTORNEY OF THE SPRING VALLEY VILLAGE MUNICIPAL COURT; AND PROVIDING AN EFFECTIVE DATE.

* * * * * * *

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, THAT:

Section 1. Chris Gore is appointed to the position of Chief Municipal Court Prosecuting Attorney of the Spring Valley Village Municipal Court.

Section 2. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED on this the _____ of _____________, 2022.

____
Marcus Vajdos, Mayor
City of Spring Valley Village, Texas

ATTEST:

____
Roxanne Benitez, City Secretary
City of Spring Valley Village, Texas